

Performance Audit of COLUMBIA COUNTY SCHOOL DISTRICT

FINAL REPORT



August 3, 2022

RESSEL & ASSOCIATES, LLC

Overview of Performance Audit Findings

Columbia County School District

August 3, 2022

The Review Includes Six Areas and 26 Subtasks. Overall, the District Met Expectations in One Area and Partially Met Expectations in Five Areas

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the District Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (7)	Partially Met	3	4	0
Structure or design of the program (2)	Partially Met	0	2	0
Alternative methods of providing program services or products (4)	Partially Met	2	2	0
Goals, objectives, and performance measures (3)	Partially Met	0	3	0
Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5)	Partially Met	2	3	0
Compliance with appropriate policies, rules, and laws (5)	Met	3	2	0
All Subtasks (26)		10	16	0

Results in Brief

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Ressel and Associates, LLC (Ressel) conducted a performance audit of the Columbia County School District programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the Columbia County School Board on July 20, 2021. These programs are Facilities Planning, Use, and Construction; Safety and Security Improvements; and Technology Implementation and Upgrades. For each program, the performance audit included an examination of the six issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.

4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Columbia County School District partially met expectations in five areas and met expectations in one area examined. Of the 26 total subtasks, the audit determined that District partially met 16 and met 10.

A summary of audit findings by issue area is presented below. A more detailed overview of the findings can be found in the Executive Summary.

Findings by Issue Area —————

Economy, efficiency, or effectiveness of the program

Overall, the Columbia County School District partially met expectations in this area. At the District level, financial statements are the primary source of performance related information. Program level reporting is limited and performance is loosely evaluated based on informal conversations and the absence of crisis.

In the facilities planning and use area CCSD periodically evaluates its performance by measuring its implementation of significant cost projects related to HVAC, flooring, and roofing, as well as its overall capital improvement plan. Safety and Security has prepared comprehensive performance evaluation criteria in compliance with the Marjory Stoneman Douglas High School Public Safety Act with clear and measurable goals and strategies for achieving those goals. Information Technology has the capability to track and measure performance but is not currently using the data to monitor and report performance. CCSD's overall performance is generally effective with some need for a review of fund balance policy. In the area of competitive procurement, cost containment is effective; however, tighter controls over the use of PCards is needed.

Case Studies of three Facilities projects indicate that past projects have come in on time and within budget. In one case, the District appropriately altered its original facilities construction plans to eliminate the auditorium when the bids exceeded the total cost estimates. Finally, in combination, the Board Purchasing Policy and the Purchasing Procedures Manual comply with Florida Administrative Code (F.A.C) 6A-1.012 and contain detailed guidance on competitive procurement processes and thresholds with an emphasis on cost effectiveness.

Ressel recommends CCSD develop evaluation criteria and regularly assess program performance, and provide regular Board updates relating to performance, challenges and

opportunities in each program area. Ressel further recommends that CCSD establish a Board-approved Fund Balance policy and require employees to enter requisitions prior to or immediately following PCard purchases.

The structure or design of the program to accomplish its goals and objectives

Overall, the Columbia County School District partially met expectations in this area. The Columbia County School District's central organization structure is misaligned, resulting in blurred lines of authority; a functional realignment could provide more support and oversight for the program areas under review. The Safe Schools organization charts and reporting structures are inconsistent and require clarification.

General program staffing levels are reasonable, with the following exceptions. The Maintenance staffing levels are high based on industry standards, which may be necessary based on the age and design of the facilities, however custodial staffing and staffing in the technology support area is low in comparison to standards; all of which requires monitoring to ensure user needs continue to be efficiently met.

Ressel recommends reorganizing the leadership positions to provide more support and oversight for the program areas under review and analyzing staffing ratios annually to ensure allocations are appropriate districtwide and in the maintenance, custodial and technology support areas.

Alternative methods of providing services or products

Overall, the Columbia County School District partially met expectations in this area. The District is using contracted services, particularly in the Facility and Maintenance function to supplement staffing expertise, but has not adopted a formal process for evaluating the costs and benefits of performing the work in-house or hiring in-house staff to perform the functions.

In the Information Technology area, contracts for Cyber Security systems and support and the

agreement with the North East Florida Education Consortium (NEFEC) have resulted in cost and productivity savings are evident; however there may be additional opportunities where the analysis of the costs and benefits of alternative delivery methods could benefit the District.

Ressel recommends creating a uniform process for justifying both contract services and the creation of new positions, which examines the full cost and benefits for both options. Ressel further recommends the District evaluate existing in-house maintenance services and activities to assess the feasibility of outsourcing certain services or activities in order to reduce the need for full-time staff.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, the Columbia County School District partially met expectations in this area. CCSD's districtwide planning efforts are in progress but few program plans and goals are in use to evaluate performance. The Office of School Safety has prepared a comprehensive plan in compliance with the Marjory Stoneman Douglas High School Public Safety Act that contains clear and measurable goals and strategies for achieving those goals. CCSD informally measures performance in the Facilities and Maintenance Department and the Information Technology Department through work order systems and the absence of crisis. With the exception of the technology function, there are few internal control mechanisms in place to ensure the achievement of formal or informal program goals and objectives.

Ressel recommends that CCSD create a new Strategic Plan with the involvement and approval of the Board, and involvement of the CCSD employees and the community with increased emphasis on finance, technology, facilities and safety and security. Within each operational area, establish departmental goals, align the projects to the goals to advance those goals and develop strategies and timelines for implementation. Finally, Ressel recommends that CCSD identify a series of key performance indicators by program

area and hold department heads accountable for tracking and reporting performance at regular intervals.

The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program

Overall, the Columbia County School District partially met expectations in this area. The District has financial and non-financial information systems that provide useful, timely and accurate information. The identified reports prepared by the program areas under review appear to be accurate. Safety and facility-related reports prepared and submitted to the Florida Department of Education appear comprehensive and accurate. The Safe Schools data cannot be shared with the public. Ressel found no documented process for redacting and reissuing corrections should that be necessary.

Although previous external audits identified only a limited number of inaccuracies, when the auditor's found inaccuracies, CCSD took corrective action, reissued the information in a timely manner and sought to establish processes to prevent recurrence. The public appears to have access to a great deal of data, including performance and cost data made available in compliance with the Financial Transparency Act.

The facilities and maintenance function does not have a page on the District website to share information. Technology has a robust webpage that contains a plethora of information for teachers, parents and students but does not contain performance and cost data. Safe Schools has a page on the District website that contains the required accesses related to Bullying, Sexual Harassment and FortifyFL, but the information is not all current and could be expanded. In terms of public requests for information, CCSD has 2002 Board-approved policies for open record requests, but no administrative procedures.

Ressel recommends that CCSD create an administrative procedure for open records that fully details specific information on the process, including the assessment of consistent fees for such services. Ressel further recommends that

facilities and maintenance information be added to the District's website and all program areas provide additional performance and cost information on the site. CCSD should also document a process for issuing corrections to erroneous data or reports should that be necessary in the future.

Compliance of the program with appropriate policies, rules, and laws

Overall, the Columbia County School District met expectations in this area. The Ressel team found the general compliance and control environment of the District is strong in most areas, but School Board Policies are outdated and few administrative policies currently exist. Additionally, modifications to the handling of purchasing and contracting documentation is needed. The CCSD compliance process for managing large construction projects uses multiple levels of control to effectively ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. CCSD has policies relating to the use of technology by staff and students and processes or applications in place to

regularly monitors compliance. In Safety and Security, CCSD uses the annual risk assessment as a critical part of the District's compliance controls. As risks are identified, CCSD has processes in place to mitigate those risks.

The District is in compliance in all material aspects with the Surtax provisions including the proposed use of funds. CCSD has the capacity for new debt and external experts are in place to ensure compliance with applicable laws and rules for issuing new debt. The District also has processes in place to accurately calculate and distribute funds to the charter school and an established process whereby the charter reports how it uses the funds.

Ressel recommends that CCSD update the Board's Policy Manual and include a review by legal staff. As CCSD completes the updates, it should create or update administrative procedures with linkage to Board policy. Ressel further recommends that CCSD establish checklists relating to the documentation required for each type of contract and each type of construction-related service to ensure and validate compliance.

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EXECUTIVE SUMMARY OF RESULTS

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The objective of the audit was to fulfill the requirements of s. 212.055(11), *Florida Statutes*. This statute requires that Florida school districts, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program areas associated with the proposed sales surtax adoption. For the Columbia County School District (CCSD), the program areas under review include the District administrative unit(s) related to:

- facility construction, reconstruction, renovation, remodeling, land acquisition and improvement, retrofitting;
- the improvement of school facilities relating to safety and security; and,
- the purchase of technology equipment, hardware and software for the District.

The objectives of the audit are to evaluate the program areas identified in the Surtax Resolution based on the following Research Tasks:

1. The economy, efficiency, or effectiveness of the program
2. The structure or design of the program to accomplish its goals and objectives
3. Alternative methods of providing services or products
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments
5. The accuracy or adequacy of public documents, reports, and requests prepared by the school District, which relate to the program
6. Compliance of the program with appropriate policies, rules, and laws

Below is a summary of the results found in each Research Task with summary information regarding the program areas under review. Only key recommendations are provided in this section. Chapters 1 to 6 of the main report contains more detailed information and a complete list of all recommendations.

RESEARCH TASK 1 – THE ECONOMY, EFFICIENCY, AND EFFECTIVENESS OF THE PROGRAM.

Finding Summary: Overall, the Columbia County School District Partially Meets Task 1.

Of the seven (7) subtasks associated with Research Task 1, Ressel & Associates concluded that the District met standards on three subtasks and partially met standards on four subtasks. Overall, Ressel and Associates found that at the District level, financial statements are the primary source of performance related information. Program level reporting is limited and performance is loosely evaluated based on informal conversations and the absence of crisis. CCSD's overall performance is generally effective with some need for a review of fund balance policy. In the area of competitive procurement, cost containment is effective; however, tighter controls over the use of PCards is needed. Case Studies of three projects indicate that past projects have come in on time and within budget.

Subtask 1.1 - Management Reports - Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost. **Partially Meets.**

- **Districtwide** – Financial performance data are presented to the Board monthly with updates and additional supporting documentation presented when budget amendments are needed and throughout the annual budget process. Program-specific reports provide accurate and appropriate detail for the Board for informational purposes, but are inadequate to monitor program performance and cost.
- **Facilities** – The Maintenance Department regularly uses its multiple facility planning documents as management reports to monitor program performance and cost.
- **Safety** – The Safe Schools Program regularly prepares management reports required by the Marjory Stoneman Douglas High School Public Safety Act to monitor program performance and cost.
- **Technology** – Although there is a wealth of information available, Technology Performance Reports are not generated or shared with the Superintendent or the School Board.

KEY RECOMMENDATIONS

- *Establish a rotating schedule for major programs, including the program area under review, to provide Board updates relating to performance, challenges and opportunities relating to their area of operations.*
- *Prepare at least quarterly Technology Reports for the Superintendent and Board providing information on established performance metrics as well as the current status of Technology in the District.*

Subtask 1.2 - Performance Evaluation Criteria - Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. **Partially Meets.**

- **Districtwide** – There is a lack of formal program level performance evaluation criteria that is regularly tracked and monitored at the leadership and Board level.
- **Facilities** – The District is periodically evaluating its performance by measuring its implementation of significant cost projects related to HVAC, flooring, and roofing, as well as its overall capital improvement plan. The District strives to serve most students in permanent classrooms, but the District has not fully evaluated its portables to determine if their continued use and function is appropriate.

- **Safety** – CCSD’s Office of School Safety has prepared comprehensive performance evaluation criteria in compliance with the Marjory Stoneman Douglas High School Public Safety Act with clear and measurable goals and strategies for achieving those goals.
- **Technology** – Information Technology has no established performance evaluation criteria; however, School Asset Manager, the Help Desk and Inventory Management System used by CCSD, provide an efficient mechanism for reporting and tracking performance as it relates to IT-related workorders and device performance.

KEY RECOMMENDATIONS

- *Develop districtwide evaluation criteria and regularly assess program performance.*
- *Evaluate the use of existing portables and develop a plan to eliminate the use of all portables.*
- *Identify critical performance criteria that will provide the Technology Department and leadership information relating to the overall performance of the program.*

Subtask 1.3 - Findings and Recommendations - Review findings and recommendations included in any relevant internal or external reports on program performance and cost.

Meets. (Reports provided as requested)

Subtask 1.4 - Reasonable and Timely Action - Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.

Meets.

- **Districtwide** – External Financial and Federal Single Audits performed by the Auditor General were generally unmodified indicating that the financial statements were materially correct as presented. CCSD has taken timely and appropriate action to address the finding identified in the FY 2019 Financial and Federal Single Audit and is actively addressing the findings found in the FY 2021 report issued in March 2022.

The 2021 Operational Audit conducted by the Auditor General’s Office identified an issue relating to one or more of the program areas under review. CCSD has implemented procedural changes to address each of the findings in the October 2021 Operational Audit relating to the program areas under review.

- **Facilities** – CCSD developed a quarterly verification of the contractor’s employees in response to the October 2021 Auditor General finding that “the District did not always verify that applicable contractor workers had received required background screenings at least once every five years.”
- **Safety** – Safety-related findings and recommendations are identified in both the facility safety inspections and the Florida Safe Schools Assessment Tool (FSSAT), but because

the report templates are not based on the same criteria and they are conducted by different departments, common issues may not be identified.

- **Technology** – The Auditor General’s Attestation included findings and recommendations relating to tasks performed in the Management Information Systems area which is one arm of the technology function in CCSD. CCSD has responded appropriately and in a timely manner to the 2022 Auditor General Attestation Examination.

KEY RECOMMENDATIONS

- *Align and communicate where appropriate regarding the Safety Inspection Report results and the FSSAT results to ensure consistency in the operations and practices with addressing the findings.*

Subtask 1.5 - Program Performance - Evaluate program performance and cost based on reasonable measures, including best practices. Partially Meets.

- **Districtwide** – CCSD has consistently demonstrated its ability to produce balanced budgets as evidenced by the fact that the District has maintained a 6 percent unrestricted General Fund Balance over the last five years. CCSD’s competitive procurement framework has enabled the District to procure goods and services districtwide, and specifically in the program areas under review, in a cost effective and compliant manner. Case Studies of three major construction projects provided evidence that CCSD’s construction management process has resulted in projects coming in on time and within budget, with limited need for change orders, and resulted in a quality work product.
- **Facilities** – Plant Maintenance and Operations costs in CCSD have increased over the last five years and the cost per pupil is higher than peer averages, but the District does not regularly measure program performance and cost.
- **Safety** – The Safe Schools Program performance ensures consistency with the Marjory Stoneman Douglas High School Public Safety Act.
- **Technology** – Instructional and Administrative Technology costs in CCSD have decreased over the last five years, and the cost per pupil is lower than peer averages.

KEY RECOMMENDATIONS

- *Establish a Board-approved Fund Balance policy based on the general circumstances and needs of the District.*
- *Evaluate the component costs and determine the reason for the significant cost increases in the plant maintenance and operations program and determine how those costs can be contained.*
- *Track and report expenditures in both the instruction related technology and administrative technology services areas to determine not only the types of costs and the*

spending trends, but the costs associated with the purchase costs and maintenance trends for categories of devices.

Subtask 1.6 - Case Studies of Past Projects - Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget. **Meets.**

- **Districtwide** – Case Studies of three projects indicate that past projects have come in on time and within budget. With Case Study 1, the District appropriately altered its original facilities construction plans to eliminate the auditorium when the total cost estimates from the bids for the construction project to build Fort White High School inclusive of an auditorium exceeded the available funding.

KEY RECOMMENDATIONS

- *Develop a process to ensure that the development plans for the two new proposed school campuses are consistent with the available funding.*

Subtask 1.7 - Competitive Procurement - Determine whether the District has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. **Partially Meets.**

- **Districtwide** – In combination, the Board Purchasing Policy and the Purchasing Procedures Manual complies with Florida Administrative Code (F.A.C) 6A-1.012 and contains detailed guidance on competitive procurement processes and thresholds with an emphasis on cost effectiveness. Although both Board Policy and the Purchasing Manual require the submission of a purchase requisition in advance of the purchase of any commodities or services, this policy is not enforced in practice, particularly when PCards are used, which places the District at risk for over budget expenditures.

The pursuit of low-cost goods has in some cases resulted in lower quality products, which maintenance and custodial staff said added to their workload.

CCSD has a Purchasing page on the website that instructs vendors wishing to do business with the District, which complies with the intent of the Fiscal Transparency requirements relating to the posting of solicitations and bid awards.

KEY RECOMMENDATIONS

- *Modify PCard procedures to require the entry of requisitions in advance of purchases, or modify internal procedures to ensure that purchase transactions are recorded within one week of date of purchase rather than waiting for the bill to be reconciled and paid.*
- *Implement a process for ensuring that quality and usability as defined by and possibly evaluated by end users are made part of the bid specifications.*

RESEARCH TASK 2 – PROGRAM DESIGN AND STRUCTURE**Finding Summary: Overall, the Columbia County School District Partially Meets Task 2.**

Of the two (2) subtasks associated with Research Task 2, Ressel & Associates concluded that the District partially met standards on both subtasks. Overall, Ressel and Associates found that Columbia County School District's central organization structure is misaligned, resulting in blurred lines of authority; a functional realignment could provide more support and oversight for the program areas under review. The Safe Schools organization charts and reporting structures are inconsistent and require clarification. General staffing levels are reasonable in comparison to peer organizations but an annual analysis of staffing ratios is needed to ensure allocations are appropriate. The Maintenance staffing levels are high based on industry standards, while custodial staffing and staffing in the technology support area is low in comparison to standards; all of which requires monitoring to ensure user needs continue to be efficiently met.

Subtask 2.1- Organization Structure - Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs. **Partially Meets.**

- **Districtwide** – The central organizational structure of the Columbia County School District is misaligned, resulting in blurred lines of authority as it relates to Finance and the program areas under review. The CCSD School Board Attorney and other legal counsel positions that support the overall organization are contracted positions; costs for these legal services are significant and continue to escalate.
- **Facilities** – The Maintenance Department is functionally organized into clearly defined units that minimizes overlapping functions and excessive administrative layers. The District lacks a clearly defined focus on construction projects as the Director of Maintenance is almost solely responsible for supervising major projects and overseeing all general maintenance functions.
- **Safety** – The two Safe Schools organization charts are not consistent regarding the School Resource Deputies reporting structure, which may increase the risk during a school safety event.
- **Technology** – Each of the functional units within Technology operate independently and have clearly defined roles and responsibilities but there are interdependencies that could benefit from formal collaborative planning for the future.

KEY RECOMMENDATIONS

- *Consider reorganizing the leadership positions to provide more support and oversight for Finance and the program areas under review.*

- *Evaluate the Maintenance Department structure to determine the most appropriate approach for ensuring an appropriate focus on construction management while continuing to carry out the necessary general maintenance functions.*
- *Clarify the safety and security reporting roles for the School Resource Deputies.*
- *Implement formal discussion and planning sessions to emphasize the need for greater collaboration between the three technology functions.*

Subtask 2.2 - Staffing Levels - *Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload. Partially Meets.*

- **Districtwide** – Florida Department of Education reports indicate that CCSD is adequately staffed overall, with full-time staff decreasing over the last five years as compared to a student growth rate increase of 0.7 percent. Inconsistencies in the student to staff ratios in some employee categories may indicate a need to annually review allocation formulas.
- **Facilities** – Based on industry standards for maintenance staff per square feet of facilities in the District, the Maintenance Department employs an excess of eight employees. The District employs significantly fewer custodial staff than the industry standard based on net square footage.
- **Safety** – The agreement with the Columbia County Sheriff cites differing numbers of School Resource Deputies (SRD) within the document, and it is not consistent with the number of SRDs staffed at the campuses.
- **Technology** – The technical support staffing levels in Technology are low in comparison to industry standards, but the Director believes that the assistance and supplemental staffing CCSD receives through the North East Florida Educational Consortium (NEFEC) is sufficient.

KEY RECOMMENDATIONS

- *Conduct analysis of staffing ratios annually to ensure allocations are appropriate.*
- *Examine the number of maintenance staff based on workload and use the number of square feet maintained per staff to drive future maintenance staffing level decisions.*
- *Examine the number of custodial staff to confirm that the number is appropriate given the current square footage to be cleaned.*
- *Clarify the Interlocal Agreement with the Columbia County Sheriff and ensure that organization charts accurately reflect the agreement.*
- *Monitor the technical support staffing levels to ensure that the current arrangement that includes support from NEFEC remain sufficient to meet user needs.*

RESEARCH TASK 3 – ALTERNATIVE DELIVERY METHODS**Finding Summary: Overall, the Columbia County School District Partially Meets Task 3.**

Of the four (4) subtasks associated with Research Task 3, Ressel & Associates concluded that the District met standards on two subtasks and partially met standards on two subtasks. Overall, Ressel and Associates found that CCSD is using contracted services, but has not adopted a formal process for evaluating the costs and benefits of performing the work in-house or hiring in-house staff to perform the functions. There are instances where costs and productivity savings are evident. However, there may be additional opportunities where the analysis of the costs and benefits of alternative delivery methods could benefit the District.

Subtask 3.1 - *Feasibility of Alternative Methods* - Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions. **Partially Meets.**

- **Districtwide** – CCSD has made extensive use of contract services, outsourcing and other alternative delivery methods throughout the District; however, there is no formal process in place to evaluate the feasibility or cost/benefit of these decisions. CCSD joined the North East Florida Education Consortium (NEFEC) and receives services that are cost effective due to the economies of scale that can be achieved through the partnership with other districts.
- **Facilities** – The District has not formally evaluated existing in-house services with the feasibility of using external contractors, but they maintain multiple contracts with providers for various types of services that augment the work that cannot be efficiently performed by current staff.
- **Safety** – Fencing for the schools as part of the school building hardening projects was contracted for with an experienced fencing company to ensure a secure perimeter, but the District has not evaluated other in-house services.
- **Technology** – CCSD is effectively addressing the growing cyber security issues of the District by contracting for network monitoring services rather than hiring a full-time Cyber Security Engineer/Specialist.

KEY RECOMMENDATIONS

- *Create a uniform process for justifying both contract services and the creation of new positions, which examines the full cost and benefits for both options.*
- *Evaluate existing in-house maintenance services and activities to assess the feasibility of outsourcing certain services or activities in order to reduce the need for full-time staff.*

- *As opportunities arise in the technology arena, conduct a formal analysis to determine if an alternative delivery method is feasible and efficient.*

Subtask 3.2 - Cost/Benefit Assessment - Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions; **Partially Meets.**

- **Districtwide** – CCSD uses the services of Bond and Financial experts that provide the needed expertise in a cost-effective manner.
- **Facilities** – The District has structured some construction-related contracts to be “ongoing” to allow their use on projects that develop during the year, but they have not verified the effectiveness and cost savings using this method.
- **Safety** – Should the District determine that a Guardian program is warranted, an opportunity exists to carefully examine the costs and benefits of various options that could enhance safety districtwide.
- **Technology** – CCSD found that the technical services subscribed to through NEFEC provides hardware, software and technical support in a cost efficient manner.

KEY RECOMMENDATIONS

- *Verify the effectiveness and cost savings achieved by structuring some contracts as “ongoing.”*
- *Conduct a cost/benefit analysis of the various options related to adding a Guardian program..*

Subtask 3.3 - Service Delivery Changes - Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services. **Meets.**

- **Districtwide** – CCSD has entered into a contract with a national substitute provider, which has resulted in a significant workload reduction for school and central office staff as well as a consistent source of substitutes.
- **Facilities** – No significant changes have occurred in the service delivery model as a result of having contracted services as maintenance staff are not used to supplement or assist with ongoing capital projects.
- **Safety** – The implementation of the Marjory Stoneman Douglas High School Public Safety Act resulted in the District developing the Safe Schools Program, including adding four new staff positions to address the school safety and mental health requirements of the Act.

- **Technology** – The Ressel team found no service delivery changes relating to the use of alternative methods in Technology.

KEY RECOMMENDATIONS

Ressel & Associates made no recommendation under this subtask.

Subtask 3.4 - Additional Opportunities - Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer school Districts (e.g., other school Districts, etc.). **Meets.**

- **Districtwide** – The Ressel team identified no additional opportunities for alternative delivery methods at the central administration level.
- **Facilities** – Maintenance staffing levels exceed industry standards, while custodial staffing is lower than industry standards, and no analysis has been conducted to determine whether an alternative service delivery model would be more effective and efficient.
- **Safety** – The Ressel team identified no additional opportunities relating to alternative service delivery in this area.
- **Technology** – As noted in Chapter 2 of this report, the device to technician ratio is high and despite the supplemental assistance provided by NEFEC, the department has not conducted an analysis of the costs and benefits of contracting for versus hiring additional staff to fill the need.

KEY RECOMMENDATIONS

- *Conduct a comprehensive staffing analysis and contract review to determine optimum staffing levels in combination with actual needs for supplemental expertise or peak staffing needs in each category*

RESEARCH TASK 4 – GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Finding Summary: Overall, the Columbia County School District Partially Meets Task 4.

Of the three (3) subtasks associated with Research Task 4, Ressel & Associates concluded that the District partially met all three standards. Overall, Ressel and Associates found CCSD does not have clearly stated, measurable program goals and objectives. The District informally measures performance through workorder systems and the absence of crisis. Policies, procedures

and various internal control mechanisms are in place to ensure program compliance but are only loosely connected to the achievement of formal or informal program goals and objectives.

Subtask 4.1 - Program Goals and Objectives - Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the District's strategic plan. **Partially Meets.**

- **Districtwide** – The Districtwide 2018-23 Strategic Plan contains education-related goals with only limited reference to how the operational functions of the District will contribute to District goals. The plan has not been updated beyond the 2018-19 school year, and although annual program objectives are included, the 2018-23 Plan does not provide a current basis by which program goals and objectives can be evaluated. Planning began in June 2022 for the future.
- **Facilities** – The District's five-year proposed Capital Improvements Plan contains identified needs and the District's goals for specific maintenance and facility construction projects for the future with projected timelines and associated costs, but is not a comprehensive Facility Master Plan that includes a long-range vision or strategies for the future.
- **Safety** – CCSD's Office of School Safety has prepared a comprehensive plan in compliance with the Marjory Stoneman Douglas High School Public Safety Act that contains clear and measurable goals and strategies for achieving those goals.
- **Technology** – The 2021-2026 Technology Plan lays out future goals for CCSD technology in general and references the goals in the Districtwide Strategic Plan, but lacks strategies or timelines for accomplishing those goals in most instances.

KEY RECOMMENDATIONS

- *Create a new Strategic Plan with the involvement and approval of the Board, and involvement of the CCSD employees and the community. Increase emphasis in the plan of the areas under review, specifically finance, technology, facilities and safety and security.*
- *Define the maintenance and facility-related departmental goals, align the projects in the list to the goals to advance those goals and develop strategies and timelines for implementation.*
- *Expand the current Technology Plan to include strategies with clear and measurable criteria for each of the goals and needs and in collaboration with District leaders, prioritize the needs and identify funding sources to meet those needs.*

Subtask 4.2 - Performance Measures - *Assess the measures, if any, the District uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives. Partially Meets.*

- **Districtwide** – CCSD has not established key performance measures nor indicators for its operational functions and does not regularly evaluate the effectiveness of its programs.
- **Facilities** – The Maintenance Department’s TeamWorks work order system is the primary mechanism used by management to evaluate program performance, but it lacks defined criteria for performance measurement. The District is effectively using the Automated Logic web-based system for its energy management program to monitor energy usage and make adjustments to achieve its goal for containing energy costs.
- **Safety** – The Director and staff have developed processes and measures to ensure consistency with the Marjory Stoneman Douglas High School Public Safety Act.
- **Technology** – The Technology function has a wealth of information available that could be used to measure performance, but that information is not regularly reported or used by leadership for that purpose.

KEY RECOMMENDATIONS

- *Identify a series of key performance indicators by program area and hold department heads accountable for tracking and reporting performance at regular intervals, and at least annually.*
- *Define program performance criteria for the District’s maintenance work order system.*
- *Define Key Performance Indicators for Technology operations and regularly monitor and report performance.*

Subtask 4.3 - Internal Controls - *Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met. Partially Meets.*

- **Districtwide** – Because the goals and objectives of the new strategic are being created this Summer, there are no metrics used to monitor performance, and the District has not yet established an internal control system to provide reasonable assurance that program goals and objectives will be met.
- **Facilities** – A Maintenance Procedures Manual exists, but it does not provide assurance that program goals will be met because it is primarily used for discipline purposes.
- **Safety** – The District has established internal controls to ensure consistency with the Marjory Stoneman Douglas High School Public Safety Act.

- **Technology** – The Technology Department has policies, procedures and systems in place that provide reasonable assurance that systems will continue to operate as intended and the user environment is controlled.

KEY RECOMMENDATIONS

- *Establish a reporting format and schedule for the continual review of progress and updating of the Strategic Plan being created in Summer, 2022.*
- *Update the maintenance procedures manual to include pertinent and consistent procedures that can be used for training, monitoring, and control.*

RESEARCH TASK 5 – REPORTING ACCURACY AND ADEQUACY

Finding Summary: Overall, the Columbia County School District Partially Meets Task 5.

Of the five (5) subtasks associated with Research Task 5, Ressel & Associates concluded that the District met standards on two subtasks and partially met standards on three subtasks. Overall, Ressel and Associates found CCSD has financial and non-financial information systems that provide useful, timely and accurate information. The identified reports prepared by the program areas under review appear to be accurate; however, the Ressel team found no documented process for redacting and reissuing corrections when necessary. External auditors found only a limited number of inaccuracies; when the audits found inaccuracies, CCSD took corrective action, reissued the information in a timely manner and sought to establish processes to prevent recurrence. The public appears to have access to a great deal of data, including performance and cost data made available in compliance with the Financial Transparency Act. The facilities and maintenance function, however, does not have a page on the District website to share information. In terms of public requests for information, CCSD has 2002 Board-approved policies for open record requests, but no administrative procedures.

Subtask 5.1 - Information Systems - *Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public. Partially Meets.*

- **Districtwide** – Districtwide, there are many financial and non-financial information systems in use and capable of providing useful, timely, and accurate information to the public. Reports prepared by the leadership team are regularly presented to the Board and made available to the public through the website; critical budget documents are also made available to the public in person during budget workshops and on the District website.
- **Facilities** – The two primary systems used by maintenance and facilities include the TeamWorks work order system and the Automated Logic system, both of which are capable of producing useful, timely, and accurate information; however, CCSD is not currently using these systems to produce information for leadership or the public.

- **Safety** – CCSD uses multiple state-of the art systems to support the Safety and Security Operation; information is of significant value to District leadership but in most instances is not information that can or should be provided to the public.
- **Technology** – The Technology Department uses a number of information systems that effectively support the technology functions in the District and are capable of producing reports that could be used to keep the public better informed.

KEY RECOMMENDATIONS

- *Explore the capabilities of maintenance work order system and the energy management system and determine how the data can be compiled into monthly management reports.*

Subtask 5.2 - Internal and External Reports - Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program. **Meets.**

- **Districtwide** – The Ressel team found no reports that evaluated the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program areas under review.
- **Facilities** – A review of the documents produced by the Department for the Florida Department of Education (FLDOE) and/or presented to the Board provide valuable information to the public; the Ressel team found no reports indicating inaccuracies or instances where the reports themselves were inaccurate or incomplete.
- **Safety** – There are several reports that are provided to the leadership and Board but not all the information can be provided to the general public regarding the District's safety and security effort, none of those reviewed by the Ressel team contained a finding of inaccurate or incomplete data.
- **Technology** – The information technology systems are currently used to produce internal management-level reports that appear to be useful, accurate and complete; the Ressel team found no reports indicating that the information produced was incomplete or inaccurate.

KEY RECOMMENDATIONS

Ressel & Associates made no recommendation under this subtask.

Subtask 5.3 - Public Access - Determine whether the public has access to program performance and cost information that is readily available and easy to locate. **Partially Meets.**

- **Districtwide** – CCSD provides the public easy access to Budget/Financial data in compliance with provisions found in s. 1011.035, Florida Statutes, School District Budget Transparency. The Columbia County School District has two 2002 Board-approved policies for open record requests, and no administrative procedures.
- **Facilities** – Facilities and maintenance are critical District functions; however, the function does not have a page on the District website, and provide only limited information to the public.
- **Safety** – Safe Schools has a page on the District website that contains the required accesses related to Bullying, Sexual Harassment and FortifyFL, but the information is not all current and could be expanded.
- **Technology** – Technology has a robust webpage that contains a plethora of information for teachers, parents and students but does not contain performance and cost data.

KEY RECOMMENDATIONS

- *Create an administrative procedure for open records to provide uniformity that fully details specific information on the process to follow for such requests, including consistent fees to be assessed for such services.*
- *Add relevant information about the facilities and maintenance function to the District's website.*
- *Gather and report technology-related cost and performance data to the Board and the general public through the website.*

Subtask 5.4 - Accuracy and Completeness - Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public. **Meets.**

- **Districtwide** – The Finance Department has procedures in place that ensure the accuracy and completeness of data provided to the Board.
- **Facilities** – The Ressel team found no instances where a maintenance or facility-related document was inaccurate and had to be withdrawn and resubmitted.
- **Safety** – While the Ressel team made a cursory review of several confidential reports, this information is reviewed in detail by FLDOE and the Ressel team found no instances where FLDOE found inaccuracies.
- **Technology** – Published documents such as the Technology Disaster Recovery Plan appear to be comprehensive, accurate and complete.

KEY RECOMMENDATIONS

Ressel & Associates made no recommendation under this subtask.

Subtask 5.5 - Corrective Actions - Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections. **Partially Meets.**

- **Districtwide** – CCSD has no formal procedures for ensuring that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information; however, the Finance Office is responsible for finance-related corrections and took immediate action to correct two Auditor General findings related to inaccurate or incomplete data.
- **Facilities** – The Ressel team found no instances where a maintenance or facility-related document was inaccurate and had to be withdrawn and resubmitted.
- **Safety** – Safety information is confidential and not shared with the public, so the Ressel team identified no corrective actions to public documents.
- **Technology** – The Ressel team identified no instances where corrective actions were required

KEY RECOMMENDATIONS

- *Contemplate the need for retractions and republication of reports or other data, and establish internal guidelines to follow to ensure adequate public notice of such corrections.*

RESEARCH TASK 6 – PROGRAM COMPLIANCE**Finding Summary: Overall, the Columbia County School District Meets Task 6.**

Of the five (5) subtasks associated with Research Task 6, Ressel & Associates concluded that the District met standards on three subtasks and partially met standards on two subtasks. Overall, Ressel and Associates found the general compliance and control environment of the District is strong in most areas, but more timely updates to policies and modifications to some of the purchasing and contracting processes are needed. The District is in compliance in all material aspects with the Surtax provisions including the proposed use of funds. The District has processes in place to accurately calculate and distribute funds to the charter school and an established process whereby the charter reports how funds are used.

Subtask 6.1 - Compliance Processes - Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. **Partially Meets.**

- **Districtwide** – The School Board Policy Manual of the Columbia County School Board is outdated. With the exception of the Student Code of Conduct and Student Progression, the Columbia County School District does not have a comprehensive administrative procedures handbook to guide administrative actions.

Competitive procurement and purchasing functions are partially decentralized which has resulted in documentation being held in multiple locations or in some cases with the contracted construction manager

- **Facilities** – The CCSD compliance process for managing large construction projects uses multiple levels of control to effectively ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.
- **Safety** – The Director and staff use the security risk assessment as a critical part of the District's compliance process.
- **Technology** – CCSD has policies relating to the use of technology by staff and students and processes or applications in place to regularly monitor compliance.

KEY RECOMMENDATIONS

- Consider updating the Board's Policy Manual and include a review by legal staff.
- When the Board Policy Manual is updated, provide linkage between Board policy and administrative procedures and develop administrative procedures which currently do not exist in the Columbia County School District.
- Establish checklists relating to the documentation required for each type of contract, with special attention given to construction-related services to ensure and validate compliance.

Subtask 6.2 - Compliance Controls - Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. **Partially Meets.**

- **Districtwide** – Although CCSD's Skyward system has controls in place to prevent overspending, CCSD is at risk of overbudget expenditures in violation of state laws and local policies because requisitions are not always being entered into Skyward in advance of purchases, particularly for PCards.

CCSD made effective use of an external expert to analyze the legally appropriate financing options and the potential amount revenues that could be made available by issuing bonded indebtedness backed by Surtax revenues to finance the construction and renovation of new schools.

- **Facilities** – There are compliance controls over purchasing for construction. The District uses a Certified Building Official to ensure compliance with applicable codes and related federal, state, and local laws, rules, and regulations. The Director of Maintenance manages a separate accounting of the construction expenditures to ensure compliance with the contract and forecasts future expenditures, but there are opportunities to improve this process. The District pays for some construction materials directly to avoid paying sales tax, but this is not the practice for all purchases.
- **Safety** – The Director and staff use the security risk assessment as a critical part of the District's compliance controls.
- **Technology** – CCSD has systems and processes in place to ensure that Technology policies are known and followed and that external breaches are detected and responded to appropriately.

KEY RECOMMENDATIONS

- *Limit the number of PCards in use, and require requisitions to be entered prior to purchasing, whether with a PCard or using other methods.*
- *Expand the roles between the facilities and purchasing functions regarding current and projected construction contract expenditures for more efficient projects.*

Subtask 6.3 - Addressing Non-Compliance - Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means. **Meets.**

- **Districtwide** – District leaders have used findings and identified areas of non-compliance constructively by acknowledging when errors have occurred and taking appropriate action to remedy the situation.
- **Facilities** – CCSD developed a quarterly verification of contractor's employees to ensure background screenings occur at least once every five years.
- **Safety** – The Ressel team found no instances of non-compliance. While the findings of the risk assessment are not technically areas of non-compliance, Chapter 1 of this report discusses the District's response to the risk assessment and what actions they have taken to address those areas.

- **Technology** – By policy, the District has established discipline processes for non-compliance with use policies for students and staff, up to and including employee dismissal.

KEY RECOMMENDATIONS

Ressel & Associates made no recommendation under this subtask.

Subtask 6.4 - Surtax Compliance - Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations. **Meets.**

- **Districtwide** – CCSD has taken reasonable and timely action to comply with state laws, rules and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should the Surtax be approved by Voters.

Based on best practices and the State's Benchmarks for debt, CCSD has the capacity for new debt and external experts are in place to ensure compliance with applicable laws and rules for issuing new debt.

KEY RECOMMENDATIONS

Ressel & Associates made no recommendation under this subtask.

Subtask 6.5 - Charter School Funds - Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used. **Meets.**

- **Districtwide** – CCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds.

BACKGROUND AND INTRODUCTION

BACKGROUND AND INTRODUCTION

In January 2022, Ressel & Associates responded to a Request for Quote (RFQ) issued from the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA) for a performance audit of the Columbia County School District. Ressel & Associates was awarded the contract and immediately began work on the project by drafting a work plan which was first approved by OPPAGA. The work plan was then provided to the District's leadership.

As stated in the RFQ, the work plan addressed the requirements of Ch. 2018-118, *Laws of Florida*, found codified in s. 212.055(10), *Florida Statutes*, passed during the 2018 session of The Florida Legislature. The relevant portion states:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s.212.054. (11)

PERFORMANCE AUDIT.—

(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax.

(b) 1. At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.

2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.

3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.

4. The county or school district shall keep the information on its website for 2 years from the date it was posted.

5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.

(c) For purposes of this subsection, the term “performance audit” means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies.

Statutory Charge In accordance with s. 212.055(11), *Florida Statutes*, and *Government Auditing Standards* (2011 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of the Columbia County School District program areas within the administrative unit(s) which will receive funds through the referenda approved in the final resolution including:

- the District administrative unit(s) related to facility construction, reconstruction, renovation, remodeling, land acquisition and improvement, retrofitting,
- the improvement of school facilities relating to safety and security, and
- the purchase of technology equipment, hardware and software for the District.

This performance audit is organized in the following six chapters:

- Chapter 1 - Program Economy, Efficiency, and Effectiveness
- Chapter 2 - Program Design and Structure
- Chapter 3 - Alternative Delivery Methods
- Chapter 4 - Goals, Objectives and Performance Measures
- Chapter 5 - Reporting Accuracy and Adequacy
- Chapter 6 - Program Compliance

METHODOLOGY

Ressel & Associates began the audit by conducting a virtual kick-off meeting on March 29, 2022, with Columbia County School District (CCSD) administrators. During this initial Zoom meeting with the Superintendent and key administrators, the process as detailed in the work plan, timelines and a preliminary data request list were shared. Following this meeting, staff began the process of gathering data on the preliminary data request list and saving the documents to a drop box file created by Ressel & Associates.

During this same visit, administrators and Ressel & Associates discussed the need for a list of peer school districts to use for comparison purposes based on their size and/or proximity to CCSD. Based on the District’s selection, the Ressel team began gathering peer data from the Florida Department of Education and directly from the following peer school districts:

- Flagler County School District
- Hendry County School District
- Putnam County School District
- St. Johns County School District

- Sumter County School District
- Walton County School District

While the Ressel team did not use comparison data to evaluate CCSD, the information, when analyzed along with the data gathered from the District, provided valuable insights into the challenges and opportunities that may exist in the Columbia County School District.

Beginning on April 10, 2022, the Ressel team conducted virtual interviews and focus group sessions with key staff and Board members. On May 4-5, 2022, the Ressel team conducted an onsite visit primarily to tour the facilities, observe operations and physically examine files and documents relating to the program areas under review. While onsite, the Ressel team visited all of the school and administrative sites in the District, accompanied by the Superintendent.

In addition, the Ressel team conducted case studies of three major capital outlay projects:

- Construction of the Fort White High School Auditorium
- Construction of the Pinemount Elementary School
- Remodeling of the Columbia High School Restrooms

The case studies examine the projects from start to finish, and identify lessons learned, if any, and how CCSD responded. The case studies are included in **Chapter 1** of this report.

During the subsequent weeks, the team reviewed a wide array of policy and program documents, conducted additional telephone interviews and email exchanges as-needed to ensure that all relevant data were collected, validated and recorded.

On July 18, 2022, a virtual meeting was held with CCSD leadership to review and validate the final report findings. Corrections were made to address factual errors or omissions based on supporting documentation, and the District was given an opportunity to prepare a response to the report. The District provided no additional response.

PEER COMPARISON DATA

Students

As shown in **Exhibit 1**, student performance is improving, and CCSD is performing approximately in the middle of its peers in terms of the State's grading systems.

Exhibit 1
School District Grades
2010 through 2019 School Year

School District	Grade 2019	Grade 2018	Grade 2017	Grade 2016	Information al Baseline Grade 2015	Grade 2014	Grade 2013	Grade 2012	Grade 2011	Grade 2010
Columbia CSD	B	B	B	C	B	C	C	C	B	B
Flagler CSD	A	B	B	B	B	B	B	B	A	A
Hendry CSD	C	C	C	C	C	D	D	C	C	C
Putnam CSD	C	C	C	C	C	C	D	C	C	C
St. Johns CSD	A	A	A	A	A	A	A	A	A	A
Sumter CSD	A	A	B	B	A	B	B	A	A	A
Walton CSD	A	A	B	B	B	A	B	B	A	A

Source: FL Department of Education, 2022.

NOTE: FLDOE did not give Grades in 2020 due to the pandemic and Grades for 2021 were given but each district had the option of having their grade reported by virtue of FDOE Emergency Order No. 2021-EO-02, which states "only districts for which an approved opt in request was submitted by the school district superintendent have a letter grade assigned for the 2020-21 school year." More information can be found at <https://www.fldoe.org/core/fileparse.php/19861/urlt/2021-EO-02.pdf>.

As shown in **Exhibit 2**, the third quarter counts are up slightly in CCSD and is increasing in the peer districts after a decline in 2021 attributed to COVID. It is important to note, however, that the counts include charter schools in the districts. For CCSD, the increase was primarily at the charter school, with the actual enrollment still slightly down after COVID.

Exhibit 2
Change in Student FTE Counts
2017-18 to 2021-22 School Years

School District	# of Students 2021-22*	# of Students 2020-21	# of Students 2019-20	# of Students 2018-19	# of Students 2017-18	% Change
Columbia CSD	10,144	9,811	10,066	10,019	10,077	0.7%
Flagler CSD	13,364	12,577	12,833	12,849	12,883	3.6%
Hendry CSD	13,326	11,801	8,245	7,101	7,114	46.6%
Putnam CSD	10,232	10,197	10,592	10,671	10,788	-5.4%
St. Johns CSD	47,700	44,059	43,037	41,119	39,585	17.0%
Sumter CSD	8,901	8,452	8,737	8,599	8,438	5.2%
Walton CSD	11,009	10,055	10,178	9,630	9,254	15.9%

* January 2022, Third Calculation

Source: FL Department of Education, 2022.

As shown in **Exhibit 3**, CCSD has approximately the same percent of minority students but the highest economically-disadvantaged population of all of its peers.

Exhibit 3
Total Enrollment/Membership by District
Percent Minority, Economically Disadvantaged and Disabled
2020-21

School District	Total Students	Percent Minority	Percent Economically Disadvantaged	Percent w/Disabilities
Columbia CSD	10,144	39.8%	83.5%	16.5%
Flagler CSD	13,364	42.3%	53.0%	16.4%
Hendry CSD	13,326	70.6%	59.9%	12.2%
Putnam CSD	10,232	48.7%	83.2%	21.0%
St. Johns CSD	47,700	31.9%	22.8%	16.1%
Sumter CSD	8,901	37.5%	66.4%	16.2%
Walton CSD	11,009	31.3%	45.9%	14.4%
Average w/o CCSD	17,422	40.2%	44.1%	16.1%

Source: FL Department of Education, 2022.

Exhibit 4 breaks out the student ethnicity by district.

Exhibit 4
Enrollment by Ethnicity (2019-2020)

School District	Total Students	White	Black or African American	Hispanic/Latino	Asian	Native Hawaiian or Other Pacific Islander	American Indian or Alaska Native	Two or More Races	Percent Minority
		Count	Count	Count	Count	Count	Count	Count	
Columbia CSD	10,144	6,102	2,175	786	44	**	**	621	39.8%
Flagler CSD	13,364	7,717	1,811	2,030	313	**	**	879	42.3%
Hendry CSD	13,326	3,920	2,327	6,605	62	**	**	579	70.6%
Putnam CSD	10,232	5,250	2,511	1,997	**	**	**	462	48.7%
St. Johns CSD	47,700	32,502	2,835	4,860	2,206	30	24	1,997	31.9%
Sumter CSD	8,901	5,562	1,095	1,331	195	**	**	440	37.5%
Walton CSD	11,009	7,561	517	1,615	75	**	**	452	31.3%
Average w/o CCSD	17,422	10,419	1,849	3,073	570	30	24	802	40.2%

** Number of students fewer than 10

Source: FL Department of Education, 2022.

Finance

In comparison to its peers, **Exhibit 5** shows that CCSD is heavily reliant on State funds, with only Hendry CSD having more dependence on the State, followed closely by Putnam CSD.

Exhibit 6 tracks CCSD's overall funding trends by category over the last five years.

Exhibit 5
Revenue Sources
FY 2020-21

School District	Federal Total	Federal % of Total	State	State % of Total	Local	Local % of Total	Total
Columbia CSD	\$711,165	0.9%	\$61,727,823	77.9%	\$16,796,775	21.2%	\$79,235,763
Flagler CSD	\$777,598	0.8%	\$50,343,277	49.4%	\$50,825,013	49.9%	\$101,945,887
Hendry CSD	\$400,636	0.5%	\$62,867,500	83.2%	\$12,284,253	16.3%	\$75,552,389
Putnam CSD	\$765,131	0.9%	\$60,898,011	71.8%	\$23,173,581	27.3%	\$84,836,722
St. Johns CSD	\$405,674	0.1%	\$200,103,856	55.3%	\$161,516,768	44.6%	\$362,026,297
Sumter CSD	\$849,081	1.2%	\$14,124,883	19.3%	\$58,058,372	79.5%	\$73,032,336
Walton CSD	\$635,763	0.6%	\$18,812,387	17.7%	\$87,002,166	81.7%	\$106,450,316
Average w/o CCSD	\$638,981	0.5%	\$67,858,319	50.7%	\$65,476,692	48.9%	\$133,973,991

Source: FL Department of Education, 2022.

Exhibit 6
CCSD Revenue Source Trends
FY 2017-18 to FY 2021-22 (Budget)

Revenue Source	2021-22 Budget	2020-21	2019-20	2018-19	2017-18	Percent Change
Federal Direct	\$66,000	\$63,935	\$66,048	\$67,746	\$68,858	-4.2%
Federal Through State and Local	\$649,062	\$647,229	\$803,876	\$642,402	\$840,203	-22.7%
Federal Total	\$715,062	\$711,165	\$869,924	\$710,147	\$909,061	-21.3%
State	\$59,711,281	\$61,727,823	\$61,188,972	\$60,782,312	\$59,489,089	0.4%
Local	\$15,641,540	\$16,796,775	\$16,152,734	\$15,610,675	\$14,523,184	7.7%
Total	\$76,067,884	\$79,235,763	\$78,211,630	\$77,103,134	\$74,921,334	1.5%

Source: FL Department of Education, 2022.

Exhibit 7 indicates that CCSD's General spending per pupil is lower than peer averages in all but the Special Revenue category.

Exhibit 7
Annual Financial Report Expenditures
Per Unweighted Full-Time Equivalent (UFTE) Students
FY 2020-21

School District	General	Special Revenue	Debt Service	Capital Projects	Total
Columbia CSD	\$8,205	\$2,044	\$198	\$372	\$10,820
Flagler CSD	\$8,487	\$1,246	\$445	\$1,207	\$11,385
Hendry CSD	\$5,920	\$1,385	\$9	\$266	\$7,581
Putnam CSD	\$8,505	\$2,734	\$9	\$328	\$11,576
St. Johns CSD	\$8,394	\$1,067	\$643	\$2,849	\$12,953
Sumter CSD	\$10,134	\$1,383	\$280	\$658	\$12,455
Walton CSD	\$10,092	\$1,319	\$496	\$2,933	\$14,839
Average w/o CCSD	\$8,589	\$1,522	\$314	\$1,374	\$11,798

Source: FL Department of Education, 2022.

Exhibit 8 examines spending by function over the last five years. Spending is up slightly over the five-year period and the overall per pupil expenditures rose by 3.2 percent.

Exhibit 8
General Fund Expenditures
FY 2017-28 through 2021-22 (Budgeted)

Expenditures	2017-18	2018-19	2019-20	2020-21	2021-22 Budget	% Change
Instruction	\$46,473,587	\$47,951,363	\$49,439,416	\$47,822,463	\$47,711,512	2.7%
Student Support Services	\$3,776,620	\$5,253,773	\$5,606,198	\$4,080,388	\$4,698,920	24.4%
Instructional Media Services	\$1,022,148	\$1,045,044	\$930,085	\$934,044	\$953,137	-6.8%
Instruction and Curriculum Dev. Services	\$790,726	\$817,156	\$762,257	\$798,131	\$776,206	-1.8%
Instructional Staff Training Services	\$520,773	\$873,939	\$736,645	\$583,260	\$559,445	7.4%
Instruction-Related Technology	\$996,245	\$1,292,373	\$965,235	\$899,884	\$838,631	-15.8%
Board	\$503,185	\$441,298	\$467,535	\$483,799	\$485,095	-3.6%
General Administration	\$718,581	\$760,683	\$782,593	\$762,938	\$700,536	-2.5%
School Administration	\$4,598,350	\$4,743,888	\$4,790,085	\$4,932,376	\$4,719,889	2.6%
Facilities Acquisition and Construction	\$6,010	\$4,150	\$293,629	\$341,726	\$0	-100.0%
Fiscal Services	\$403,599	\$414,255	\$379,262	\$397,994	\$361,500	-10.4%
Food Services	\$9,113	\$38,694	\$69,305	\$89,734	\$0	-100.0%
Central Services	\$985,419	\$996,175	\$1,110,755	\$1,129,471	\$1,013,392	2.8%
Student Transportation Services	\$4,023,805	\$4,095,991	\$3,720,891	\$3,676,188	\$3,543,824	-11.9%
Operation of Plant	\$6,522,336	\$6,821,059	\$6,881,988	\$8,091,597	\$8,027,575	23.1%
Maintenance of Plant	\$1,636,191	\$1,664,687	\$1,803,346	\$1,762,263	\$1,700,887	4.0%
Administrative Technology Services	\$401,951	\$490,884	\$509,103	\$505,735	\$404,589	0.7%
Community Services	\$345,231	\$273,259	\$244,194	\$200,580	\$247,474	-28.3%
CAPITAL OUTLAY: Facilities Acquisition and Construction	\$0	\$0	\$76,077	\$131,832	\$0	
Other Capital Outlay	\$171,980	\$81,921	\$0	\$52,982	\$0	-100.0%
DEBT SERVICE: (Function 9200)						
Redemption of Principal	\$0	\$0	\$0	\$0	\$0	
Interest	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$73,905,850	\$78,060,592	\$79,568,601	\$77,677,384	\$76,742,613	3.8%
Excess (Deficiency) of Revenues Over Expenditures	\$1,015,484	-\$957,458	-\$1,356,970	\$1,558,379	-\$674,729	-166.4%
Student FTE Count	10,077	10,019	10,066	9,811	10,144	0.7%
Per Pupil Expenditures	\$7,334.08	\$7,791.14	\$7,904.87	\$7,917.38	\$7,565.44	3.2%

Source: FL Department of Education, 2022.

Technology

Exhibit 9 explores expenditures for Instruction-Related Technology and Administrative Technology Services for the last five years. As shown, expenditures have declined by 11.1 percent.

Exhibit 9
CCSD General Fund Expenditures
Instructional and Administrative Technology
2017-18 Actual through 2021-22 Budgeted

Expenditures	2017-18	2018-19	2019-20	2020-21	2021-22 Budget	% Change
Instruction-Related Technology	\$996,245	\$1,292,373	\$965,235	\$899,884	\$838,631	-15.8%
Administrative Technology Services	\$401,951	\$490,884	\$509,103	\$505,735	\$404,589	0.7%
TOTAL EXPENDITURES	\$1,398,196	\$1,783,257	\$1,474,338	\$1,405,619	\$1,243,220	-11.1%
Student FTE Count	10,077	10,019	10,066	9,811	10,144	0.7%
Per Pupil Expenditures	\$138.75	\$177.98	\$146.47	\$143.27	\$122.56	-11.7

Source: FL Department of Education, 2022.

Exhibit 10 compares CCSD's total and per pupil Instructional and Administrative Technology expenditures to its peers. As shown, CCSD's expenditures are lower than the peer average and per pupil expenditures are third lowest of all of the peers.

Exhibit 10
Comparative General Fund Expenditures
Instructional and Administrative Technology
FY 2020-21

School District/ Expenditure	Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Average w/o CCSD
Instruction-Related Technology	\$899,884	\$819,697	\$91,896	\$634,005	\$9,960,697	\$1,251,872	\$1,629,809	\$2,397,996
Administrative Technology Services	\$505,735	\$645,329	\$1,410,122	\$1,903,419	\$652,340	\$576,033	\$848,964	\$1,006,034
TOTAL EXPENDITURES	\$1,405,619	\$1,465,025	\$1,502,018	\$2,537,423	\$10,613,037	\$1,827,906	\$2,478,772	\$3,404,030
Student FTE Count	9,811	12,577	11,801	10,197	44,059	8,452	10,055	16190.0
Per Pupil Expenditures	\$143.27	\$116.49	\$127.27	\$248.85	\$240.88	\$216.27	\$246.53	\$238.13

Source: FL Department of Education, 2022.

Facilities

Exhibit 11 provides a five-year trend analysis of CCSD's Plant Maintenance and Plant Operations expenditures. As shown, CCSD's total expenditures in these two categories as increased by 19.2 percent over the last five years.

Exhibit 12 compares CCSD's total and per pupil Plant Maintenance and Plant Operations expenditures to its peers. As shown, CCSD's expenditure are higher than the peer average and second highest among its peers. Walton CSD is higher and Hendry CSD has the lowest per pupil expenditures.

Exhibit 11
CCSD General Fund Expenditures
Plant Maintenance and Plant Operations
2017-18 Actual through 2021-22 Budgeted

Expenditures	2017-18	2018-19	2019-20	2020-21	2021-22 Budget	% Change
Operation of Plant	\$6,522,336	\$6,821,059	\$6,881,988	\$8,091,597	\$8,027,575	23.1%
Maintenance of Plant	\$1,636,191	\$1,664,687	\$1,803,346	\$1,762,263	\$1,700,887	4.0%
TOTAL EXPENDITURES	\$8,158,527	\$8,485,745	\$8,685,334	\$9,853,860	\$9,728,463	19.2%
Student FTE Count	10,077	10,019	10,066	9,811	10,144	0.7%
Per Pupil Expenditures	\$809.62	\$846.95	\$862.86	\$1,004.37	\$959.05	18.5%

Source: FL Department of Education, 2022.

Exhibit 12
Comparative General Fund Expenditures
Plant Maintenance and Plant Operations
FY 2020-21

School District/ Expenditures	Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Average w/o CCSD
Operation of Plant	\$8,091,597	\$9,136,823	\$4,748,756	\$6,476,181	\$27,151,437	\$4,671,345	\$9,929,012	\$10,352,259
Maintenance of Plant	\$1,762,263	\$3,021,689	\$1,514,773	\$2,158,662	\$9,955,661	\$2,379,784	\$2,484,886	\$3,585,909
TOTAL EXPENDITURES	\$9,853,860	\$12,158,513	\$6,263,529	\$8,634,843	\$37,107,098	\$7,051,129	\$12,413,898	\$13,938,168
Student FTE Count	9,811	12,577	11,801	10,197	44,059	8,452	10,055	16190.0
Per Pupil Expenditures	\$1,004.37	\$966.75	\$530.74	\$846.82	\$842.22	\$834.27	\$1,234.64	\$939.49

Source: FL Department of Education, 2022.

Exhibits 13 shows total annual energy costs, including food services expenditures, but excluding gasoline and diesel used for student transportation. The cost per square foot for all energy costs in CCSD are at or near the peer averages. Putnam CSD and St. Johns CSD appear to be the most efficient.

Exhibit 13
Annual Energy Cost Information
2020-21 School Year

School District	Natural Gas	Bottled Gas	Electricity	Heating Oil	Total Energy Costs	Total Square footage *	Square Foot Cost	
							All Energy	Elec Only
Columbia CSD	\$24,296	\$39,872	\$1,715,606	\$0	\$1,779,775	1,973,529	\$0.90	\$0.87
Flagler CSD	\$0	\$27,423	\$2,257,209	\$0	\$2,284,632	2,462,140	\$0.93	\$0.92
Hendry CSD	\$0	\$9,434	\$1,292,724	\$0	\$1,302,158	1,411,806	\$0.92	\$0.92
Putnam CSD	\$36,326	\$15,868	\$1,561,656	\$0	\$1,613,849	2,441,896	\$0.66	\$0.64
St. Johns CSD	\$44,964	\$74,262	\$5,788,710	\$17,446	\$5,925,383	6,797,441	\$0.87	\$0.85
Sumter CSD	\$0	\$3,995	\$1,365,236	\$0	\$1,369,231	1,301,772	\$1.05	\$1.05
Walton CSD	\$42,969	\$33,299	\$2,117,341	\$0	\$2,193,608	2,235,133	\$0.98	\$0.95
Average w/o CCSD	\$20,710	\$27,380	\$2,397,146	\$2,908	\$2,448,144	2,775,031	\$0.90	\$0.86

Source: District Annual Financial Report, Florida Department of Education, June 2022.

Overall, **Exhibit 14** shows the CCSD school facilities are not at or near capacity, meaning that the District has significant capacity for growth in the future.

Exhibit 14
Columbia County FISH Capacity Data
Reported December 31, 2021

Facility	Use Description	Total Satisfactory Stations	Capacity	Student FTE	% of Capacity
Columbia Senior High	Senior High	2265	2151	1755.1	81.6%
Richardson Middle	Middle	1085	976	522.2	53.5%
Melrose Elementary	Elementary	679	679	371.8	54.8%
Eastside Elementary	Elementary	713	713	633.8	88.9%
Five Points Elementary	Elementary	663	663	381.5	57.5%
Fort White Public School	Elementary	834	834	606.0	72.7%
Summers Elementary	Elementary	894	894	470.6	52.6%
Niblack Elementary	Elementary	569	569	264.7	46.5%
Pathways Academy	Alternative Education	215	215	53.4	24.8%
Lake City Middle	Middle	1473	1325	1002.1	75.6%
Columbia Superintendent's Office	County Administration	0	0	0.0	n/a
Columbia City Elementary	Elementary	776	776	528.9	68.2%
Maintenance & Warehouse	Maintenance	0	0	0.0	n/a
Fort White High School	Combination	2036	1832	1105.2	60.3%
Westside Elementary	Elementary	782	782	669.7	85.6%
Pinemount School	Elementary	581	581	426.6	73.4%

Note: Facilities in **Bold** are those slated for replacement or renovation.

Source: FL Department of Education, 2022.

Exhibit 15 compares classrooms and student station capacity numbers to its peers. CCSD's total capacity use is lower than the peer average. The numbers in this chart do not add to the numbers shown above as FLDOE has not yet reconciled the totals for all facilities and all student FTEs.

Exhibit 15
Comparative FISH Capacity Data, December 31, 2021

School District	Permanent Classrooms	Relocatable Classrooms	Total Classrooms	Permanent Student Stations	Relocatable Student Stations	Total Student Stations	Capacity	Student FTEs	% of Capacity
Columbia CSD	623	63	686	13,197	1,172	14,369	13,047	9,167	70.3%
Flagler CSD	702	245	947	15,230	5,103	20,333	14,174	11,481	81.0%
Hendry CSD	348	176	524	7,383	3,511	10,894	9,380	6,960	74.2%
Putnam CSD	769	66	835	16,333	1,205	17,538	16,207	9,845	60.7%
St. Johns CSD	2,265	609	2,874	48,085	12,665	60,750	49,583	42,142	85.0%
Sumter CSD	385	32	417	8,169	713	8,882	7,127	5,255	73.7%
Walton CSD	658	98	756	14,192	1,754	15,946	13,717	9,416	68.6%
Average w/o CCSD	855	204	1,059	18,232	4,159	22,391	18,365	14,183	77.2%

Source: FL Department of Education, 2022.

Although a number of the component parts of the CCSD facilities are historic, **Exhibit 16** shows the overall average age of the facilities is higher than that of its peers.

Exhibit 16
Age of Permanent Facilities
2021-22 School Year

School District	Total NSF	SQFT 1-10 Yrs. Old	SQFT 11-20 Yrs. Old	SQFT 21-30 Yrs. Old	SQFT 31-40 Yrs. Old	SFT 41-50 Yrs. Old	SQFT >50 Yrs. Old	Avg Age
Columbia CSD	1,809,045	1.0%	16.1%	27.0%	10.9%	15.7%	29.4%	40
Flagler CSD	2,142,807	0.1%	46.9%	17.2%	23.0%	11.4%	1.3%	25
Hendry CSD	1,191,227	1.5%	4.2%	32.1%	22.2%	27.1%	12.9%	38
Putnam CSD	2,212,928	1.3%	3.5%	16.6%	26.6%	14.3%	37.7%	44
St. Johns CSD	6,514,906	25.1%	26.8%	19.2%	9.1%	7.0%	12.7%	26
Sumter CSD	1,192,898	3.2%	29.8%	19.2%	12.8%	31.1%	3.9%	32
Walton CSD	1,989,867	15.4%	46.2%	8.5%	8.6%	5.6%	15.7%	26
Average w/o CCSD	2,540,772	7.8%	26.2%	18.8%	17.1%	16.1%	14.0%	32

Source: Florida Inventory of School Houses, Florida Department of Education, June 2022.

Exhibit 17 shows the number of relocatable classrooms in each district. As can be seen, relatively few relocatable classrooms are in use by CCSD in comparison to their peers.

Exhibit 17
Number of Satisfactory Relocatable Classrooms
2021-22 School Year

School District	K-3 Core Classrooms	4-8 Core Classrooms	9-12 Core Classroom	ESE Core Classroom	Total Core Classrooms	Total Non-Core Classrooms	Total Classrooms
Columbia CSD	26	3	-	3	32	8	40
Flagler CSD	21	54	32	17	124	5	129
Hendry CSD	64	12	37	9	122	4	126
Putnam CSD	14	33	2	15	64	1	65
St. Johns CSD	121	161	97	2	381	7	388
Sumter CSD	-	4	3	-	7	1	8
Walton CSD	49	1	7	6	63	4	67
Average w/o CCSD	45	44	30	8	127	4	131

Source: Florida Inventory of School Houses, Florida Department of Education, June 2022.

Safety and Security

Although there are a number of additional Safe Schools expenditure categories, **Exhibit 18** shows that CCSD and its peers spent the majority of the Safe Schools Appropriation for school resource officers.

Exhibit 18
Safe Schools Appropriation Expenditures
2020-21 School Year

School District	School Resources Officers	Other	Total Safe Schools Appropriation Expenditure
Columbia CSD	\$836,232	\$0	\$836,232
Flagler CSD	\$882,275	\$0	\$882,275
Hendry CSD	\$420,000	\$83,476	\$503,476
Putnam CSD	\$775,304	\$0	\$775,304
St. Johns CSD	\$2,285,034	\$0	\$2,285,034
Sumter CSD	\$594,293	\$121,650	\$715,943
Walton CSD	\$743,218	\$12,879	\$756,097

Source: Safe Schools Appropriation Expenditure Report, Florida Department of Education, June 2022.

Exhibit 19 provides information on the School Hardening Grants provided by the State in FY 2020-21. The grant is given in addition to the Safe Schools funding and is allocated based on student FTEs.

Exhibit 19
School Hardening Grant Allocation
FY 2020-21

School District	FY 2019-20 COFTE plus Charter FTE	Allocation Based COFTE and Charter FTE	FY 2021 School Hardening Grant
Columbia CSD	9,710.95	\$147,869	\$147,869
Flagler CSD	12,425.78	\$189,208	\$189,208
Hendry CSD	6,960.18	\$105,983	\$105,983
Putnam CSD	10,354.06	\$157,662	\$157,662
St. Johns CSD	42,457.55	\$646,504	\$646,504
Sumter CSD	8,579.23	\$130,637	\$130,637
Walton CSD	9,955.58	\$151,594	\$151,594

Source: Florida Department of Education, June 2022.

Staffing

Exhibit 20 compares pupil/teacher and pupil to total staffing ratios in CCSD to those of its peers. CCSD is below the peer averages in both categories.

Exhibit 20
Pupil to Employee Ratios
FY 2021-22

School District	Total Students	Total Staff	FTE Teachers	Pupil/Teacher Ratio	Pupil/Staff Ratio
Columbia CSD	10,144	1,360	606	17	7.5
Flagler CSD	13,364	1,714	727	18	7.8
Hendry CSD	13,326	n/a	n/a	n/a	n/a
Putnam CSD	10,232	1,517	593	17	6.7
St. Johns CSD	47,700	5,298	2,740	17	9.0
Sumter CSD	8,901	1,199	581	15	7.4
Walton CSD	11,009	1,460	716	15	7.5
Average w/o CCSD	17,422	2,238	1,071	16.7	7.7

n/a Data not available from DOE

Source: FL Department of Education, 2022.

Exhibits 21 through 24 provide information on the salaries and the number of employees in each classification as compared to the peers.

In many categories, CCSD salaries fall below the peer averages. Average CCSD teacher salaries are the second lowest among the peer districts.

Exhibit 21
Central Administrators Salaries and Counts
FY 2020-21

School District/ Position		Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Average w/o CCS
Superintendent	Average Salary	\$124,971	\$135,000	\$121,146	\$130,661	\$165,000	\$154,598	\$122,040	\$138,074
	Number Employed	1	1	1	1	1	1	1	1
Deputy/ Associate/ Assistant Area Superintendent For Admin	Average Salary	\$99,363				\$137,182	\$114,589	\$108,080	\$119,950
	Number Employed	2				1	1	1	1
Business/ Finance	Average Salary	\$103,928	\$86,560	\$59,851	\$100,901	\$109,272		\$104,516	\$92,220
	Number Employed	1	2	2	2	2		1	2
Research & Evaluation	Average Salary					\$114,206			\$114,206
	Number Employed					2			2
Management Information Services	Average Salary				\$68,904	\$101,985	\$104,610	\$93,200	\$92,175
	Number Employed				4	2	1	1	2
Technology	Average Salary	\$85,140	\$108,494	\$77,461	\$79,445	\$109,287	\$97,398	\$98,646	\$95,122
	Number Employed	4	1	1	5	5	2	2	3
Staff Services	Average Salary	\$92,639	\$105,338		\$101,990	\$110,122	\$102,477	\$76,818	\$99,349
	Number Employed	1	2		1	4	1	2	2
Facilities	Average Salary			\$72,672		\$105,139	\$107,877		\$95,229
	Number Employed			1		4	1		2
Transportation	Average Salary	\$86,290	\$60,985	\$76,490	\$87,001	\$92,523		\$90,790	\$81,558
	Number Employed	1	3		1	2		1	2
Food Service	Average Salary	\$88,090	\$78,985		\$72,672	\$92,347		\$93,870	\$84,468
	Number Employed	2	1		3	3		1	2
Media Services	Average Salary					\$105,535			\$105,535
	Number Employed					1			1
Career & Technical Education	Average Salary	\$84,016		\$90,102	\$85,507		\$85,739		\$87,116
	Number Employed	5		1	1		1		1
Exceptional Education	Average Salary	\$89,121	\$80,213	\$86,369	\$75,658	\$107,655	\$108,877		\$91,754
	Number Employed	1	1	2	4	1	1		2
Student Services	Average Salary			\$73,618	\$88,597	\$107,876	\$105,677	\$90,860	\$93,326
	Number Employed			1	1	5	1	2	2
Federal Programs	Average Salary	\$91,669		\$85,258	\$101,990	\$98,434			\$95,227
	Number Employed	1		2	1	1			1
Total Central Office Administrators		19	11	11	24	34	10	12	17
Student FTE Count		10,144	13,364	13,326	10,232	47,700	8,901	11,009	17,422
Student to Central Office Admins Ratio		534	1,215	1,211	426	1,403	890	917	1,025

Source: FL Department of Education, 2022.

Exhibit 22
Average Teacher Salary and Years of Experience
FY 2020-21

School District	Average Teacher Salary	Avg Years of Experience
Columbia CSD	\$46,360	11.2
Flagler CSD	\$54,329	11.4
Hendry CSD	\$45,797	10.5
Putnam CSD	\$50,482	12.2
St. Johns CSD	\$46,650	13.5
Sumter CSD	\$52,212	12.0
Walton CSD	\$50,679	8.0
Average w/o CCSD	\$50,025	11.3

Source: FL Department of Education, 2022.

Exhibit 23
Principal and Assistant Principal Salaries and Counts
FY 2020-21

School District		Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Average w/o CCSD
High School - Principal	Average Salary	\$100,480	\$104,369	\$94,577	\$87,791	\$120,261	\$107,518	\$111,768	\$104,381
	Number Employed	3	1	2	5	7	2	4	4
	Contract Length	12	12	12	12	12	12	12	12
Middle/Junior High - Principal	Average Salary	\$93,458	\$100,987	\$88,765	\$84,758	\$102,308	\$98,045	\$103,019	\$96,314
	Number Employed	2	2	2	3	13	2	4	4
	Contract Length	12	12	12	12	12	12	12	12
Elementary - Principal	Average Salary	\$88,022	\$92,015	\$89,478	\$83,447	\$98,842	\$93,237	\$101,505	\$93,087
	Number Employed	10	5	5	8	19	5	6	8
	Contract Length	12	12	12	12	12	12	12	12
Other Type Schools - Principal	Average Salary		\$117,000			\$109,185	\$104,582	\$80,383	\$102,787
	Number Employed		1			1	1	4	2
	Contract Length		10			12	12	12	12
High School - Assistant Principal	Average Salary	\$81,479	\$75,572	\$74,474	\$73,669	\$78,727	\$73,325	\$92,385	\$78,025
	Number Employed	11	10	2	4	19	8	1	7
	Contract Length	11	11	12	12	12	11	12	12
Middle/Junior High - Assistant Principal	Average Salary	\$82,092	\$75,504		\$70,279	\$75,348	\$69,351	\$86,940	\$75,484
	Number Employed	4	4		2	30	5	2	9
	Contract Length	12	12		12	11	11	12	12
Elementary - Assistant Principal	Average Salary	\$80,849	\$80,026	\$65,625	\$71,180	\$75,762	\$68,000	\$83,997	\$74,098
	Number Employed	3	11	4	6	24	5	5	9
	Contract Length	11	12	11	12	12	10	12	11
Other Type Schools - Assistant Principal	Average Salary		\$52,000			\$83,531		\$94,490	\$76,674
	Number Employed		1			1		1	1
	Contract Length		10			12		12	11

Source: FL Department of Education, 2022.

Exhibit 24
Trades Workers' Salaries and Counts
FY 2020-21

School District		Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Average w/o CCSD
Electrician	Average Salary	\$37,015			\$46,667	\$49,130	\$52,920		\$49,572
	Number Employed	1			1	4	1		2
	Contract Length	12			12	12	12		12
Air Conditioning Technician & Boiler Mechanic	Average Salary		\$66,753		\$47,138	\$48,470	\$47,820		\$52,545
	Number Employed		1		6	11	1		5
	Contract Length		12		12	12	12		12
Mechanic	Average Salary	\$43,418	\$43,389	\$40,467	\$41,737	\$46,272	\$36,830	\$46,184	\$42,480
	Number Employed	6	7	3	12	12	4	3	7
	Contract Length	12	12	12	12	12	12	12	12
Carpenter	Average Salary			\$46,315	\$40,340	\$49,130		\$35,917	\$42,925
	Number Employed			4	1	3		1	2
	Contract Length			12	12	12		12	12
Custodian/Groundskeeper	Average Salary	\$29,782	\$22,120	\$21,234	\$20,872	\$26,981	\$24,198		\$23,081
	Number Employed	61	9	56	48	47	44		41
	Contract Length	12	12	11	11	12	11		11

Source: FL Department of Education, 2022.

Exhibit 25 focuses on CCSD's total staffing trends over the last five years. As shown, the student to staff ratios have shifted by category while total student to staff ratios rose overall.

Exhibit 25
CCSD Staffing Trends
FY 2017-18 through FY 2021-22

Columbia County School District	2021-22	2020-21	2019-20	2018-19	2017-18	Change	% Change
Number of Students	10,144	9,811	10,066	10,019	10,077	67	0.7%
Administrators							
Officials, Administrators and Managers-Instructional	21	22	25	24	21	0	0.0%
Officials, Administrators, Managers - Total	21	22	25	24	21	0	0.0%
Consultants/ Supervisors of Instruction	7	4	0	0	1	6	85.7%
Principals	15	15	15	14	14	1	6.7%
Assistant Principals	18	18	18	17	17	1	5.6%
Community Education Coordinators	1	1	0	0	1	0	0.0%
Total Administrators	62	60	58	55	54	8	12.9%
Student to Administrator Ratio	163.6	163.5	173.5	182.2	186.6	-23	-14.1%
Teachers							
Elementary Teachers (PK-6)	278	287	300	230	219	59	21.2%
Secondary Teachers (7-12)	236	240	242	316	348	-112	-47.5%
Exceptional Student Education Teachers	81	84	84	77	74	7	8.6%
Other Teachers	11	13	15	8	14	-3	-27.3%
Total Teachers	606	624	641	631	655	-49	-8.1%
Student to Teacher Ratio	16.7	15.7	15.7	15.9	15.4	1	8.1%
Professional Staff							
Guidance Counselors	21	21	22	19	19	2	9.5%
Social Workers	8	7	6	4	0	8	100.0%
School Psychologists			3	2	0	0	0.0%
Librarians /Audio-Visual Workers	11	12	11	12	12	-1	-9.1%
Other Professional Staff - Non-Administrative							
Instructional	66	68	69	71	68	-2	-3.0%
Non-Instructional	35	33	34	31	30	5	14.3%
Total Professional Staff	141	141	145	139	129	12	8.5%
Student to Professional Staff Ratio	71.9	69.6	69.4	72.1	78.1	-6	-8.6%
Support Staff							
Para-professionals	206	191	221	219	201	5	2.4%
Technicians	4	5	6	8	8	-4	-100.0%
Administrative Support Workers	92	88	91	95	95	-3	-3.3%
Service Workers	221	206	225	222	261	-40	-18.1%
Skilled Crafts Workers	9	11	7	6	7	2	22.2%
Laborers, Unskilled	19	19	25	26	24	-5	-26.3%
Total Support Staff	551	520	575	576	596	-45	-8.2%
Student to Support Staff Ratio	18.4	18.9	17.5	17.4	16.9	1.5	0.1%
Total Full-Time Staff	1,360	1,345	1,419	1,401	1,434	-74	-5.4%
Student to Total Full-Time Staff Ratio	7.5	7.3	7.1	7.2	7.0	0.4	5.8%

Source: FL Department of Education, 2022.

Exhibit 26 compares CCSD's total staffing to that of its peers. In comparison to its peers, CCSD's student to staff ratios by category and in total are lower than the peer averages, indicating that CCSD has more staff per student than its peers.

Exhibit 26
Peer Staffing Comparison
FY 2020-21

School District/ Category	Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Peer Average w/o CCSD
Student FTE Count	10,144	13,364	13,326	10,232	47,700	8,901	11,009	17,422
Administrators								
Officials, Administrators and Managers-Instructional	21	20	25	52	68	22	24	35
Officials, Administrators, Managers - Total	21	20	25	52	68	22	24	35
Consultants/ Supervisors of Instruction	7		4	18	8	3	3	7
Principals	15	13	9	15	45	11	19	19
Assistant Principals	18	24	9	22	80	18	11	27
Education Coordinators	1	2	10	5	8	1		5
Total Administrators	62	59	57	112	209	55	57	92
Student to Administrator Ratio	163.6	226.5	233.8	91.4	228.2	161.8	193.1	189.1
Teachers								
Elementary Teachers (PK-6)	278	340	186	266	1,085	245	301	404
Secondary Teachers (7-12)	236	256	144	167	1,117	262	308	376
Exceptional Student Education Teachers	81	117	45	120	450	67	84	147
Other Teachers	11	14	47	40	88	7	23	37
Total Teachers	606	727	422	593	2,740	581	716	963
Student to Teacher Ratio	16.7	18.4	31.6	17.3	17.4	15.3	15.4	19.2
Professional Staff								
Guidance Counselors	21	25	15	26	104	26	18	36
Social Workers	8	5			14	3		7
School Psychologists		6	2	5	19	3	3	6
Librarians /Audio-Visual Workers	11	9	9	5	38	11	10	14
Other Professional Staff - Non-Administrative								
Instructional	66	95	35	86	303	59	61	107
Non-Instructional	35	92	18	66	164	34	37	69
Total Professional Staff	141	232	79	188	642	136	129	234
Student to Professional Ratio	71.9	57.6	168.7	54.4	74.3	65.4	85.3	84.3
Support Staff								
Paraprofessionals	206	210	150	219	438	144	177	223
Technicians	4	18	5	29	56	10	18	23
Administrative Support Workers	92	128	69	80	308	92	86	127
Service Workers	221	326	122	265	829	158	256	326
Skilled Crafts Workers	9	13	7	25	53	9	2	18
Laborers, Unskilled	19	1	7	6	23	14	19	12
Total Support Staff	551	696	360	624	1,707	427	558	729
Student to Support Staff Ratio	18.4	19.2	37.0	16.4	27.9	20.8	19.7	23.5
Total Full-Time Staff	1,360	1,714	918	1,517	5,298	1,199	1,460	2018
Student to Total Full-Time Staff Ratio	7.5	7.8	14.5	6.7	9.0	7.4	7.5	8.8

Source: FL Department of Education, 2022.

***CHAPTER 1:
PROGRAM ECONOMY, EFFICIENCY,
AND EFFECTIVENESS***

1.0 PROGRAM ECONOMY, EFFICIENCY, AND EFFECTIVENESS

Chapter 1 presents audit findings related to the economy, efficiency, and effectiveness of the program areas under review. As part of field work, Ressel & Associates examined the District's internal monitoring structure including management reporting and the results of internal and external audits and operational performance reviews. In addition, Ressel & Associates evaluated program performance and costs, and thoroughly researched the strengths and weaknesses associated with past projects of similar size and complexity.

The specific audit evaluation tasks are:

- 1.1 **Management Reports** - Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost;*
- 1.2 **Performance Evaluation Criteria** - Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost;*
- 1.3 **Findings and Recommendations** - Review findings and recommendations included in any relevant internal or external reports on program performance and cost;*
- 1.4 **Reasonable and Timely Action** - Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.;*
- 1.5 **Program Performance** - Evaluate program performance and cost based on reasonable measures, including best practices;*
- 1.6 **Case Studies of Past Projects** - Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget; and*
- 1.7 **Competitive Procurement** - Determine whether the District have established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.*

NOTE: Audit Evaluation Tasks 1.1-1.5 will be addressed districtwide and in each of the program areas under review, whereas 1.6 and 1.7 are addressed as a separate subchapter as shown below.

Finding on program economy, efficiency, and effectiveness: Partially Meets. Financial statements are the primary source of performance related information. Program level reporting is limited, and CCSD loosely evaluates performance based on informal conversations and the absence of crisis. CCSD's overall performance is generally effective with some need for a review of fund balance policy. In the area of competitive procurement, cost containment is effective;

however, tighter controls over the use of PCards is needed. Case Studies of three projects indicate that past projects have come in on time and within budget.

Findings by Research Subtask:

- Subtask 1.1 - *Management Reports – Partially Meets* – Staff present financial performance data to the Board monthly with updates and additional supporting documentation when budget amendments are needed and throughout the annual budget process. Program-specific reports provide accurate and appropriate detail for the Board for informational purposes but are inadequate to monitor program performance and cost.
- Subtask 1.2 - *Performance Evaluation Criteria – Partially Meets* – Although there are periodic departmental reports provided to the Board, there is a lack of formal program level performance evaluation criteria that the District regularly tracks and monitors at the leadership and Board level.
- Subtask 1.3 - *Findings and Recommendations – Meets* – CCSD provided reports as requested.
- Subtask 1.4 - *Reasonable and Timely Action – Meets* – CCSD has taken timely and appropriate action to address the findings identified in the FY 2019 and 2021 Financial and Federal Single Audit, the October 2021 Auditor General’s Operational Audit and the 2022 Auditor General Attestation Examination.
- Subtask 1.5 - *Program Performance – Partially Meets* – CCSD has consistently demonstrated its ability to produce balanced budgets and has maintained a 6 percent unrestricted General Fund Balance over the last five years. Plant Maintenance and Operations costs in CCSD have increased over the last five years and the cost per pupil is higher than peer averages, whereas technology expenditures have decreased over the last five years, and the cost per pupil is lower than peer averages. The District does not regularly measure program performance and cost.
- Subtask 1.6 - *Case Studies of Past Projects – Meets* – Case Studies of three major construction projects provided evidence that CCSD’s construction management process has resulted in projects coming in on time and within budget.
- Subtask 1.7 - *Competitive Procurement – Partially Meets* – In combination, the Board Purchasing Policy and the Purchasing Procedures Manual complies with Florida Administrative Code (F.A.C) 6A-1.012 and contains detailed guidance on competitive procurement processes and thresholds with an emphasis on cost effectiveness. Although both Board Policy and the Purchasing Manual require the submission of a purchase requisition in advance of the purchase of any commodities or services, the District does not enforce this policy in practice, particularly when PCards are used, which places the District at risk for overbudget expenditures.

In this chapter, program economy, efficiency, and effectiveness for the Columbia County School District is presented in the following functional areas:

- 1.1 Districtwide Support for Areas Under Review
- 1.2 Facilities Planning, Use, and Construction
- 1.3 Safety and Security Improvements
- 1.4 Technology Implementation and Upgrades
- 1.5 Case Studies of Past Projects
- 1.6 Competitive Procurement

1.1 DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW

1.1.1 Management Reporting

OBSERVATION: An examination of Management Reports to the Board found that staff present financial performance data to the Board monthly with updates and present additional supporting documentation when budget amendments are needed and throughout the annual budget process. Program-specific reports provide accurate and appropriate detail for the Board for informational purposes but are inadequate to monitor program performance and cost.

The one consistent performance-level report provided to the Board on a monthly basis is the financial statements showing budget to actual expenditures. The CFO presents these reports and, in addition to the hard copies, she verbally provides an overview and highlights any areas of concern. The CFO also presents budget amendments with supporting detail to the Board as needed. During the budget process, she also prepares and assists the Superintendent in presenting the budget and is available to answer questions and provide additional information as requested by the Board or during public hearings.

As discussed in **Chapter 5**, the program areas under review present special reports and presentations to the Board as required in State Statute, or support a request for additional funding, or permission to enter into a contract or lease, etc.

This review found the sample reports to be sufficiently detailed and accurate; however, most reports did not contain specific performance-related data or information relating to the achievement of or progress toward goals such as those found in the Strategic Plan.

A number of districts reviewed by Ressel & Associates over the years have established a rotating schedule of management reporting to the Board, whereby each of the major program areas present information relating to achievements since the last report, current challenges and opportunities and plans for the long- and short-term that will benefit the department or District as a whole.

This process allows the Board an opportunity to better understand the role and importance of each program area, and how each program area contributes to the success of the overall educational system.

RECOMMENDATION:

Recommendation 1-1: Establish a rotating schedule for major programs, including the program areas under review in this audit, to provide Board updates relating to performance, challenges and opportunities relating to their area of operations.

Following discussions during the performance audit, the Superintendent indicated that he has instructed his leadership team to formulate standard reports based on key performance measures and begin presenting them to him on a monthly basis. His plan is to compile these reports and provide this information to the Board on a regular basis.

1.1.2 Performance Evaluation Criteria

OBSERVATION: There is a lack of formal program-level performance evaluation criteria that the leadership and Board regularly track and monitor.

Although the departments regularly provide financial reports and other department level reports to the Board, as noted in **Chapter 4**, the districtwide 2018-23 Strategic Plan contains education-related goals with only limited reference to how the operational functions of the District will contribute to District goals. CCSD has not updated the Strategic Plan beyond the 2018-19 school year, and although annual program objectives are included, the Plan does not provide a current basis by which program goals and objectives can be evaluated.

Effective school districts continuously assess program performance—many by using key performance indicators (KPIs).

Several factors have contributed to the current situation:

- the absence of measurable criteria;
- the lack of Board emphasis on performance; and
- the absence of requirements for program-level performance evaluation.

Consequently, the leadership has no knowledge of how well or poorly the District is performing in the program areas under review.

RECOMMENDATION

Recommendation 1-2: Develop districtwide evaluation criteria and regularly assess program performance.

1.1.3 Findings and Recommendations and 1.1.4 Reasonable and Timely Action

Over the last three years, the Auditor General has conducted five audits or reviews, each containing findings and recommendations for the improvement of districtwide operations for one or more of the areas under review.

In addition, the District contracts for annual internal funds (student activity funds) audits. The Ressel team did not review the findings of those audits as student activity funds are not relevant to the program areas under review.

Each of the reports and findings shown in **Exhibit 1-1** are discussed below, and will be presented in the relevant program area under review as appropriate.

Exhibit 1-1
Auditor General Reports
Issued 2020 through 2021

Number	Title	Audit Period	Date Issued
2022-138	Columbia County District School Board - Financial and Federal Single Audit	FYE 06/30/2021	03/04/2022
2022-115	Columbia County District School Board - Florida Education Finance Program - Attestation Examination	FYE 06/30/2020	02/09/2022
2022-029	Columbia County District School Board - Operational Audit		10/20/2021
2021-162	Columbia County District School Board - Financial and Federal Single Audit	FYE 06/30/2020	03/19/2021
2020-158	Columbia County District School Board - Financial and Federal Single Audit	FYE 06/30/2019	03/17/2020

Source: Auditor General Website, June 2022.

Financial and Federal Single Audits

OBSERVATION: External Financial and Federal Single Audits performed by the Auditor General were generally unmodified indicating that the financial statements were materially correct as presented.

Exhibit 1-2 provides a summary of the Financial and Federal Single Audit results as performed by the Auditor General for the last three fiscal years.

Exhibit 1-2
Columbia County School District
Three-Year Summary of Audit Results

	FY 2020-21	FY 2019-20	FY 2018-19
Auditor General Report/ Independent Auditor	Auditor General	Auditor General	Auditor General
Type of Auditor's Report Issued – Financial Statements	Unmodified	Unmodified	Unmodified
Material Weaknesses – Financial Reporting	No	No	No
Significant Deficiency – Financial Reporting	None Reported	None Reported	None Reported
Material Non-Compliance – Financial Statements	No	No	No
Material Weaknesses – Federal Awards	No	No	No
Significant Deficiency – Federal Awards	None Reported	None Reported	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified	Unmodified	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? (formerly Section 510(a) of OMB Circular A-133)?	Yes	No	No
Prior Year Audit Findings Corrected	N/A	Yes	Yes
Federal Awards Finding No. 2021-001: The District received a refund from the District health insurance commercial carrier but did not credit the applicable portion of the refund to Federal awards programs, resulting in questioned costs totaling \$144,523.40.	Additional Matters Finding No. AM 2021-001: District procedures did not always limit expenditures to budgeted amounts, contrary to State law and State Board of Education (SBE) rules. (End of year Food Service expenditures exceeded the final budget by \$ 76,152.64).		
	Additional Matters Finding No. 2019-001: District procedures could be enhanced to ensure school internal funds audit reports are promptly issued and considered in completing the District's financial statements and related audit. (External audit of school internal funds was issued four months after the agree to date).		

Source: CCSD's Audited Financial Reports for Fiscal Years 2021, 2020 and 2019.

OBSERVATION: CCSD has taken timely and appropriate action to address the findings identified in the FY 2019 Financial and Federal Single Audit and is actively addressing the FY 2021 findings found in the FY 2021 report issued in March 2022.

As shown in **Exhibit 1-2**, the Auditor General found that CCSD had fully addressed the FY 2019 findings during the FY 2020 audit.

In speaking with staff, both FY 2021 findings related to end of year processes. CCSD received the refund referenced in the Federal Awards on July 1 and will technically be allocated to the 2021-22 Fiscal Year.

The Food Service budget overrun was the result of an oversight. According to the current CFO, the previous CFO/Finance Director had presented a budget amendment to the Board for approval and then did not make the adjustment on the AFR. To prevent that from happening in the future, the new CFO is preparing additional end of year reports to double check for errors and will personally enter all necessary changes in the AFR.

October 2021 Operational Audit

The 2021 Operational Audit conducted by the Auditor General's Office identified an issue relating to one or more of the program areas under review. The findings relating directly or indirectly to the program areas under review include the following:

- **Finding 1:** The District did not always verify that applicable contractor workers had received required background screenings at least once every 5 years.
- **Finding 3:** The District did not verify that school resource officers (SROs) had completed the statutorily required psychological screening and mental health crisis intervention training.
- **Finding 4:** District controls over SRO contract services and related payments need enhancement. A similar finding was noted in the report No. 2019-087.
- **Finding 5:** As of March 2021, the District had not complied with State law by posting on its Web site the proposed and tentative budgets for the 2020-21 fiscal year and the link to the Web-based fiscal transparency tool developed by the Florida Department of Education.

OBSERVATION: CCSD has implemented procedural changes to address each of the findings in the October 2021 Operational Audit relating to the program areas under review.

Finding 1: As discussed in **Section 1.2.3** below, the District has established a more stringent process to ensure that only individuals with a badge indicating that the person has been fully vetted are allowed on campus. In the absence of such a badge, the campus personnel at the front desk deny the individual access to the campus.

Finding 3: According to the Director of Safe Schools, since the Audit was conducted, the Sheriff's Department has completed all Psychological and Mental Health Crisis Intervention training. The problem arose as the Sheriff's Office was under the understanding that certain deputies were "grandfathered" and were not required to have the training if they were hired before the Marjory Stoneman Douglas High School Public Safety Act was passed. As new officers are hired, the Sheriff's Office is now performing the required testing and CCSD is verifying that the training has been completed.

Finding 4: Prior to the audit, the Director said she was unaware that the SRO bi-weekly timesheets were to be kept as she could find nothing written in any of the Statutes/Senate Bills. Since the audit, the Director is retaining all timesheets.

Finding 5: The issue relating to Financial Transparency requirements is being addressed through modifications to the District's budget procedures. Similar to the oversight issues identified in the Financial Audits, this was an oversight. The District has updated the procedures and has established a tickler system to ensure that the new CFO will comply.

Attestation Audit

The Attestation Audit conducted by the Auditor General contained findings that are technically not relevant to the areas under review but are mentioned here as the Management Information Systems Department is responsible for the collection and reporting of this data and is one arm of the technology function in the District. A summary of the findings reads:

Noncompliance related to the reported FTE student enrollment resulted in 9 findings. The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 0.3130 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 1.4119 (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 91 students.

OBSERVATION: CCSD has responded appropriately and in a timely manner to the 2022 Auditor General Attestation Examination.

As discussed in **Sections 1.4.3 and 1.4.4** below, the Transportation issue was the result of a misalignment of the counting periods between the actual CCSD periods and the Florida Department of Education's (FLDOE's) maximum allowable number of days in a reporting period. Management modified the procedure to state that CCSD will claim the number of days in a period, not to exceed 90 days.

Although the adjustment relating to the weighted FTE counts was minimal, the District took immediate action to examine and modify the current campus-level procedures to comply with the Auditor General's guidance.

1.1.5 Program Performance

The Ressel team evaluated CCSD's districtwide performance in terms of systemic support for the program areas under review in the following areas:

- Demonstrated ability to maintain financial stability
- Demonstrated ability to competitively procure goods and services
- Demonstrated ability to provide construction oversight for large projects

Financial Stability

The financial condition of a school district is evaluated based on creating and maintaining a balanced budget with sufficient reserves to sustain the district should unforeseen needs arise.

OBSERVATION: CCSD has consistently demonstrated its ability to produce balanced budgets as evidenced by the fact that the District has maintained a 6 percent unrestricted General Fund Balance over the last five years; a Board Policy relating to the maintenance of an optimum unrestricted General Fund, fund balance would be desirable.

CCSD has consistently maintained a 6 percent unrestricted General Fund Balance over the last five years. The following excerpt from the 2021 Audited Financial Statements describes the current financial position of the District::

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is \$5,550,543.10, while the total fund balance is \$13,056,173.64. As a measure of the General Fund's liquidity, it may be useful to compare the total unassigned fund balance to General Fund total revenues. The total unassigned fund balance is 7 percent of the total General Fund revenues, while total fund balance represents 16 percent of total General Fund revenues.

Total fund balance increased by \$3,020,528.45 during the fiscal year primarily due to a decrease in expenditures resulting from continued cost containment measures implemented by the District and the receipt of a \$1,067,921 refund of health insurance premiums.

Exhibit 1-3 provides a five-year summary of the revenues and expenditures over the last five years and the resulting unrestricted fund balance. As shown, the unrestricted General Fund Balance has steadily risen over three of the last five years.

Exhibit 1-3
Summary of General Fund Financial Position
Fiscal Years 2017 through 2021

	6-30-21	6-30-20	6-30-19	6-30-18	6-30-17
Revenues	\$ 79,737,059.51	\$ 78,211,630.23	\$ 77,103,133.71	\$ 74,921,333.90	\$ 73,855,783.11
Expenditures	77,677,383.69	79,568,600.54	78,060,591.51	73,905,850.23	71,857,284.41
Other Financing Sources	960,852.63	848,102.69	634,790.61	617,755.44	729,662.39
Net Change in Fund Balance	\$ 3,020,528.45	\$ (508,867.62)	\$ (322,667.19)	\$ 1,633,239.11	\$ 2,728,161.09
Total Fund Balance	\$ 13,056,173.64	\$ 10,035,645.19	\$ 10,544,512.81	\$ 10,867,180.00	\$ 9,233,940.89
Unassigned Fund Balance	\$ 5,550,543.10	\$ 4,786,676.43	\$ 4,704,152.26	\$ 4,698,117.21	\$ 4,294,404.14
Unassigned Fund Balance as a percentage of Revenues	6.96%	6.12%	6.10%	6.27%	5.81%

Source: Columbia County School District Audited Financial Statement, FY 2021.

Staff pointed out several instances in recent years where the reserves were drawn on temporarily to address a need. For example, over the last three years, the District has been able to respond in a timely and appropriate manner to financial demands relating to COVID, hurricanes and major equipment breakdowns until such time that local, state and federal funds became available.

The Government Finance Officers Association (GFOA) issued the following statement:

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes. Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period. In particular, governments should

provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed. ... GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.

GFOA provides the following guidance on the content of a fund balance policy:

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

- 1. Define the time period within which and contingencies for which fund balances will be used;*
- 2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;*
- 3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.*

Generally, governments should seek to replenish their fund balances within one to three years of use.

While neither State Statute nor rules stipulate an optimum unrestricted fund balance for public schools, s. 1011.051, *Florida Statutes* Guidelines for General Funds, contains provisions when a district's fund balance falls below 3 percent of revenues.

For CCSD, that would mean that the unrestricted fund balance would need to fall below \$2.4 million, which is unlikely, but unforeseen circumstances could jeopardize that stability. Based on the GFOA's recommended two months of operating revenues or expenditures, an optimum fund balance would be approximately \$12.9 million (\$77.6 million/12 months x 2).

RECOMMENDATION

Recommendation 1-3: Establish a Board-approved Fund Balance policy based on the general circumstances and needs of the District.

Competitive Procurement

OBSERVATION: CCSD's competitive procurement framework has enabled the District to procure goods and services districtwide, and specifically in the program areas under review, in a cost effective and compliant manner.

As discussed in **Section 1.6** below in greater detail, CCSD uses a quasi-centralized procurement system where the Purchasing and Risk Management Department works collaboratively with the program areas under review to purchase or contract for the necessary goods and services.

Board policy and CCSD's Purchasing Procedures Manual are designed to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. Both emphasize ethical conduct and the procurement of goods and services based on obtaining the highest quality goods and services at the lowest possible price. The Mission and Vision statements contained in the Purchasing Procedures Manual are as follows:

MISSION: *The mission of the Purchasing and Risk Management Department is to insure the efficient and effective use of taxpayer dollars through both financial stewardship and loss prevention.*

VISION: *To save the District money each fiscal year through the efficient procurement of resources and the proactive and reactive mitigation of financial exposure brought on by litigation.*

During the case studies of three large construction-related projects, the Ressel team had the opportunity to review the competitive procurement documentation and found no evidence of non-compliance with policy regarding the posting, bid opening, or contractor evaluation processes.

The Purchasing and Risk Management Department worked in tandem with the Maintenance Department to ensure that competitive procurement process and timelines were met and each phase of the process was carried out in compliance with laws, policies and guidelines.

For example, a construction management approach was agreed to as the appropriate approach to use for the construction of the Pinemount Elementary School. The Purchasing Department published a notice in the local newspaper describing the need for construction management services for a period of weeks. Interested firms contacted the Department with an interest and provided required documentation regarding credentials and related experience. A committee composed of the Project Architect, Purchasing Director, Maintenance Director and a School Board Member participated in the selection process. Similar processes are being used for the Fort White auditorium project which is currently underway.

In addition, the two departments work collaboratively to develop strategies for containing costs. For example, the District has opted to develop the Fort White auditorium in stages. Supply chain issues and escalating costs for materials and labor made a phased approach more manageable in terms of budgeting and project management. To date, the District has awarded two early release packages, including the pre-engineered metal building and the sitework. The District will next present the third early release package for the construction documents component of the project.

Another cost containment strategy included having the contracted Construction Manager bid the pre-engineered metal building for the Fort White auditorium project, which CCSD then purchased directly to avoid paying sales tax. This strategy resulted in significant sales tax cost savings.

In Technology, most of the larger purchases of student and staff devices and related equipment are made through state contracts or through the North East Florida Educational Consortium (NEFEC), making formal bids unnecessary. Yet, the Technology Director said that he still obtains multiple quotes when possible to ensure CCSD receives the best prices. In addition, when applying for and

using E-Rate funds for infrastructure improvements, the Technology Department provided documentation evidencing their compliance with the E-Rate procurement purchasing guidelines.

Based on observations and the review of documentation, the Ressel team found that the District is actively seeking to address the stated mission and vision of ensuring the efficient and effective use of taxpayer dollars through the efficient procurement of resources.

Construction Oversight

OBSERVATION: Case Studies of three major construction projects provided evidence that CCSD's construction management process has resulted in projects coming in on time and within budget, with limited need for change orders, and resulted in a quality work product.

As discussed in greater detail in **Section 1.2 Facilities Planning Use and Construction** and in **Section 1.5 Case Studies** construction oversight over past and current projects is strong.

Industry experts as well as vendors wishing to sell an automated construction management tool, all point to four critical elements of effective construction management:

- 1) Planning
- 2) Experienced and qualified leadership
- 3) Progress monitoring
- 4) Expenditure control

Planning for the three Case Study projects was extensive, as evidenced by the fact that very early in the planning for the Pinemount Elementary school, the District efficiently recognized and dealt with a 30-foot vertical fall in elevation on the site, and made effective use of a prototypical design to reduce architectural fees. The District also learned that coordinating with other entities such as the Lake City Water Department may take longer than expected. After reviewing their options for water, the District requested an extension of the city's water main at an additional unplanned change order cost of \$392,344. While more expensive, exercising this option allowed the project to come in on time.

The Director of Maintenance is a certified Building Official with extensive experience in construction management. His expertise and training allowed him to hold construction managers, architects and other external providers accountable for the quality of their products and materials and the accuracy of their billings.

Monitoring at construction sites is done through daily inspections during the course of the actual construction. Further, to monitor the billings, the Director has created an Excel spreadsheet for tracking expenditures to date on each project. The spreadsheet allows him to project total costs and alerts him when expenditures in a category are trending toward or approaching a point where a change order or other modifications to the project may be needed.

In all, overall management of large projects appears to have been effective and appropriately managed.

1.2 FACILITIES PLANNING, USE, AND CONSTRUCTION

1.2.1 Management Reporting

OBSERVATION: The Maintenance Department regularly uses its multiple facility planning documents as management reports to monitor program performance and cost.

CCSD's FLDOE planning documents serve as the District's planning tools. The Department interacts with the FLDOE, Office of Educational Facilities, through two primary reports – an Educational Plant Survey, and a Five-Year Facilities Work Plan.

Every five years, s. 1013.31, *Florida Statutes*, requires an Educational Plant Survey. It describes the current educational plants and the estimated capital outlay needs resulting from a systematic study of present educational and ancillary plants. The study also addresses the future needs, including long-range planning, to provide an appropriate educational program and services for each student, based on projected capital outlay FTE's (COFTE) approved or authorized for use by FLDOE.

In May 2021, FLDOE conducted and approved the 119-page Educational Plant Survey. FLDOE approved the survey through June 2026. FLDOE and the District also conducted a partial Florida Inventory of School Houses (FISH) validation in concert with evaluating selected facilities for survey purposes.

Second, annually, prior to the District adopting its budget, the District submits a Five-Year Facilities Work Plan required by s. 1013.35(2), *Florida Statutes* that includes a schedule of major repair and renovation projects necessary to maintain the educational and ancillary facilities of the District. It provides a complete, balanced capital outlay plan to inform FLDOE about the District's financial feasibility. The Columbia County School Board adopted the plan on September 28, 2021.

Exhibit 1-4 highlights Section 2: Facility Lists from the 119-page Educational Plant Survey. This includes all the school sites, the number of student stations, capacity, and other key data.

Exhibit 1-4
Educational Plant Survey
May 2021

Level	Target Number of Stations	Total Stations	Total Capacity	Gross Square Feet	Utilization	Acres Required
Senior High Grades 9-12	2,037	2,037	1,935	296,185	1.000	31
Elementary Grades PK-5	751	751	751	110,846	1.000	10
Middle Grades 6-8	1,118	1,118	1,006	149,484	1.000	14
Combination Grades 6-12	1,800	1,803	1,622	281,870	1.000	28
Alternative Grades 6-12	211	211	211	30,063	1.000	7
County Administration	0	0	0	85,000	0.000	7
Maintenance	0	0	0	75,000	0.000	7
Combination Grades PK-8	924	924	831	146,435	1.000	18
Vocational Technical Grades 9-12	45	45	54	14,705	1.000	20

Source: Columbia County Educational Plant Survey, May 2021.

Exhibit 1-5 provides highlights from the 18-page 2021-22 Work Plan for the summary of revenue/expenditures available for new construction and remodeling projects.

**Exhibit 1-5
Columbia County Work Plan
Fiscal Year 2021-22**

Category	2021-22	2022-23	2023-24	2024-25	2025-26	Five-Year Total
Total Revenues	\$2,091,114	\$1,628,641	\$1,909,599	\$2,136,389	\$3,303,143	\$11,068,886
Total Project Costs	\$2,091,114	\$1,628,641	\$1,909,599	\$2,136,389	\$3,303,143	\$11,068,886
Difference (Remaining Funds)	\$0	\$0	\$0	\$0	\$0	\$0

Source: Columbia County Facilities Work Plan, 2021-22.

Exhibit 1-6 cites the District's work plan planned expenditures for maintenance, repair, and renovations from its 1.50-Mills and Public Education Capital Outlay (PECO).

**Exhibit 1-6
Planned Maintenance, Repair and Renovations
Fiscal Year 2021-22**

Facilities Category	2021-22 Actual Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	Five-Year Total
HVAC	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Flooring	\$159,000	\$120,000	\$130,000	\$150,000	\$30,000	\$589,000
Roofing	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Safety to Life	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Fencing	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Parking	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Electrical	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000	\$110,000
Fire Alarm	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
Telephone/Intercom System	\$20,000	\$15,000	\$20,000	\$15,000	\$25,000	\$95,000
Closed Circuit Television	\$1,000	\$1,000	\$1,000	\$500	\$0	\$3,500
Paint	\$28,000	\$25,000	\$25,000	\$25,000	\$28,000	\$131,000
Maintenance/Repair	\$113,020	\$128,491	\$103,561	\$135,210	\$40,000	\$520,282
Bus Wash Station	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Playground Equipment	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Single Point Entries - Fencing	\$24,000	\$0	\$0	\$0	\$0	\$24,000
Total	\$720,020	\$524,491	\$514,561	\$565,710	\$363,000	\$2,687,782

Source: Columbia County Work Plan, 2021-22.

The impact of using the existing work plans allows the District to monitor its projected and actual spending in multiple categories over time.

OBSERVATION: The District monitors its capacity through a regular review of its FISH reports.

The Surtax projects will create a need to temporarily shift students to other campuses while construction is ongoing. The District uses this capacity information to plan for the relocation of students during construction. **Exhibit 1-7** shows the FISH capacity data.

**Exhibit 1-7
FISH Report
December 31, 2021**

Facility	Use Description	Capacity	Student FTE	% Of Capacity
Columbia Senior High	Senior High	2151	1755.1	81.6%
Richardson Middle	Middle	976	522.2	53.5%
Melrose Elementary	Elementary	679	371.8	54.8%
Eastside Elementary	Elementary	713	633.8	88.9%
Five Points Elementary	Elementary	663	381.5	57.5%
Fort White Public School	Elementary	834	606.0	72.7%
Summers Elementary	Elementary	894	470.6	52.6%
Niblack Elementary	Elementary	569	264.7	46.5%
Pathways Academy	Alternative Education	215	53.4	24.8%
Lake City Middle	Middle	1325	1002.1	75.6%
Columbia Superintendent's Office	County Administration	0	0.0	N/A
Columbia City Elementary	Elementary	776	528.9	68.2%
Maintenance & Warehouse	Maintenance	0	0.0	N/A
Fort White High School	Combination	1832	1105.2	60.3%
Westside Elementary	Elementary	782	669.7	85.6%
Pinemount School	Elementary	581	426.6	73.4%

Source: Florida Department of Education, December 31, 2021.

The District leaders considered student capacity in the existing buildings in preparing the Surtax project plan. In April 2022, District leaders presented the following plan to the School Board related to building new elementary schools.

- Phase 1: Build elementary school “A” as the new Niblack Elementary School.
- Phase 2: Build elementary school “B” as the new Eastside Elementary School.

The District’s plan is to shift some of the Five Points Elementary students to the new Niblack Elementary and some to the new Eastside Elementary. The Melrose Elementary students will be zoned to the new Eastside Elementary.

The District is aware of the capacity at all campuses which will ensure that the District will appropriately serve students during construction. Without monitoring the FISH reports, the District could struggle to ensure that there will be adequate space to serve students.

1.2.2 Performance Evaluation Criteria

OBSERVATION: The District strives to serve most students in permanent classrooms, but the District has not fully evaluated its portables to determine if their continued use and function is appropriate.

Exhibit 1-8 shows the FISH data on the number of relocatable units.

Exhibit 1-8
FISH Report on Relocatable Units
December 31, 2021

Facility	Use Description	Relocatable Units
Melrose Elementary	Elementary	2
Five Points Elementary	Elementary	4
Summers Elementary	Elementary	4
Niblack Elementary	Elementary	4
Pathways Academy	Alternative Education	9
Westside Elementary	Elementary	1
Total		24

Source: FISH report, December 2021.

The District continues to use the portables to serve students. Except for the Pathways Academy portables, the District does not have a plan for the use of the portable buildings at this time. Regarding the nine portables at the Pathways Academy Alternative Education Center, the District leaders indicated that the buildings were over 50 years old and plan to sell or work with the Department of Transportation to dispose of them. In the District's 2021-22 Educational Plant Survey, FLDOE recommended the following:

Per s. 1013.28, Florida Statutes, the District has deemed this facility unnecessary for educational purposes. The future plan for this facility is to propose to sell or work with DOT on a proposal. The Pathway alternative program will be relocated to Five Points, standard maintenance will continue at this site until the program can be relocated.

In recognition of the high costs associated with the use of older portable classrooms, the Florida Legislature enacted the following:

1013.21 Reduction of relocatable facilities in use.—

(1)(a) It is a goal of the Legislature that all school districts shall provide a quality educational environment for their students such that, by July 1, 2003, student stations in relocatable facilities exceeding 20 years of age and in use by a district during the 1998-1999 fiscal year shall be removed and the number of all other relocatable student stations at over-capacity schools during that fiscal year shall be decreased by half.

The Legislature finds, however, that necessary maintenance of existing facilities and public school enrollment growth impair the ability of some districts to achieve the goal of this section within 5 years. Therefore, the Legislature is increasing its commitment to school funding in this act, in part to help districts reduce the number of temporary, relocatable student stations at over-capacity schools.

The Legislature intends that local school districts also increase their investment toward meeting this goal. Each district's progress toward meeting this goal shall be measured annually by comparing district facilities work programs for replacing relocatables with the state capital outlay projections for education prepared by the Office of Educational Facilities. District facilities work programs shall be monitored by the Office of Educational Facilities to measure the commitment of local school districts toward this goal.

Without a full performance evaluation and criteria for the use of the portables, the District may continue to be challenged to serve all its students in permanent classrooms.

RECOMMENDATION

Recommendation 1-4: Evaluate the use of existing portables and develop a plan to eliminate the use of all portables.

OBSERVATION: The District is periodically evaluating its performance by measuring its implementation of significant cost projects related to HVAC, flooring, and roofing, as well as its overall capital improvement plan.

The District recognized that its high-cost deferred maintenance needs for HVAC, flooring, and roofing needed to be planned and executed over time to avoid a sudden unplanned expense. As a result, the Department has prepared individual deferred maintenance plans for each area. **Exhibit 1-9** provides an excerpt of the HVAC plan.

**Exhibit 1-9
Excerpt District Projected HVAC Plan
2020-2026**

Campus	Estimated Cost by Year
Columbia HS	2020-21: \$0
	2021-22: \$10,000
	2022-23: \$5,000
	2023-24: \$50,000
	2024-25: \$0
	2025-26: \$55,000
	Total: \$120,000
Total for All Campuses and All Years	\$4,815,093

Source: District Projected HVAC Plan, 2020-2026.

Exhibit 1-10 provides an excerpt of the flooring plan.

Exhibit 1-10
Excerpt District Projected Flooring Plan
2020-2026

Campus	Description	Estimated Cost by Year
Columbia HS	Vinyl Tile	Clean: \$84,536 Year 1: \$1,960 Year 2: \$1,953 Year 3: \$0 Year 4: \$0 Year 5: \$4,577 Year 6: \$0 Total: \$8,490
Columbia HS	Carpet	Clean: \$25,758 Year 1: \$9,060 Year 2: \$0 Year 3: \$26,464 Year 4: \$0 Year 5: \$158 Year 6: \$2,865 Total: \$38,548
Columbia HS	Ceramic Tile	Clean: \$11,764 Year 1: \$490 Year 2: \$3,432 Year 3: \$2,339 Year 4: \$0 Year 5: \$55 Year 6: \$0 Total: \$6,315
Columbia HS	Quarry Tile	Clean: \$28,168 Year 1: \$0 Year 2: \$0 Year 3: \$0 Year 4: \$0 Year 5: \$168 Year 6: \$0 Total: \$168
Total for All Campuses	Total for All Flooring Types	Total for All Years: \$691,133

Source: District Projected Flooring Plan, 2020-2026.

Exhibit 1-11 provides an excerpt of the roofing plan.

Exhibit 1-11
Excerpt District Projected Roofing Plan
2020-2026

Campus	Estimated Cost by Year
Columbia HS	Year 1: \$72,936 Year 2: \$33,636 Year 3: \$0 Year 4: \$0 Year 5: \$2,659,514 Total: \$2,766,086
Total for All Campuses and All Years	\$6,630,216

Source: District Projected Roofing Plan, 2020-2026.

In addition, the District prepared and presented to the School Board an 11-page document called the 5-Year Proposed Capital Improvement Plan. It includes a prioritized list of 10 projects with a description of the project, estimated cost, and proposed start and finish dates. The document includes a graphical view of the proposed timeline to identify the project overlap with the proposed dates. **Exhibit 1-12** provides an excerpt of the plan.

Exhibit 1-12
Excerpt 5-Year Proposed Capital Improvements Plan
2022

Campus	Description	Estimated Cost	Proposed Start Date	Proposed Finish Date
Columbia HS	New Track	\$900,000	5/1/2023	12/11/2023
Fort White HS	Classroom Addition	\$8.4 million	11/1/2022	10/31/2023
Niblack ES	New School	\$29 million	5/1/2023	8/30/2024
Eastside ES	New School	\$29 million	5/1/2023	8/30/2024
Summers ES	Office & Classroom Renovations	\$2 million	10/1/2023	7/31/2024
Lake City MS	Office & Classroom Renovations	\$3.7 million	1/1/2025	4/27/2026
Richardson 6 th Grade Academy	Office & Classroom Renovations	\$2.9 million	1/1/2025	4/30/2026
Pinemount ES & Columbia City ES	Multi-Purpose Buildings	\$1.4 million	6/1/2023	1/31/2024
Westside ES	Geo Parking	\$1 million	3/1/2024	8/30/2024
Melrose Park ES	Relocate Transportation & Maintenance Facilities	\$1.5 million	7/1/2025	2/27/2026
Total		\$79.8 million		

Source: Columbia County 5-Year Proposed Capital Improvements Plan, 2022.

The Planning Guide for Maintaining School Facilities from the National Forum on Education Statistics and the Association of School Business Officials International states that a “good maintenance program is built on a foundation of preventive maintenance. It begins with an audit of the buildings, grounds, and equipment. Because the definition of what constitutes “proper maintenance” changes over the life of the equipment or building, knowing the age and condition of a facility or piece of equipment is a prerequisite for maintaining it properly.”

Projecting and managing deferred maintenance needs is a critical management tool that the District has effectively used.

1.2.3 Findings and Recommendations and 1.2.4 Reasonable and Timely Action

OBSERVATION: CCSD developed a quarterly verification of the contractor’s employees in response to the October 2021 Auditor General finding that “the District did not always verify that applicable contractor workers had received required background screenings at least once every 5 years.”

Prior to the Auditor General’s report, the District had relied on the Construction Manager to ensure that their subcontractors had received background screenings. However, as a result of the finding, the District’s Purchasing and Risk Management Department prepares and sends the following letter to each of their contractors quarterly:

The Jessica Lunsford Act requires that certain contractors and their employees be fingerprinted for a level 2 criminal background screening every 5 years. As a part of the verification process, the Columbia County School District requires that contractors verify the names of employees who work in the school district each quarter.

Attached is a list of employees who, according to our records, work for your company. Please review this list, add any additional employees in the space provided, mark through any employees no longer working for you, and provide your signature at the bottom of the page.

Establishing a process to ensure that anyone who is on District property has received a background screening provides an additional level of assurance to students and parents.

OBSERVATION: There are some minor differences in the FLDOE facility findings and recommendations with the District’s plans that have not been fully documented.

In FLDOE’s review of the District’s Educational Plant Survey, there are a few differences mentioned in the FLDOE comments regarding how the District plans to use the buildings according to the information shared with the Ressel team.

Exhibit 1-13 provides FLDOE’s recommended use of the facilities in the Educational Plant Survey.

Exhibit 1-13
DOE Recommendations in Educational Plant Survey
May 2021

Facility Name	Recommended by FLDOE
Columbia City Elementary	Continued Use
Columbia Senior High	Continued Use
Columbia Superintendent's Office	Continued Use
Eastside Elementary	Continued Use
<i>Five Points Elementary</i>	<i>Continued Use, but shift from Elementary to Alternative Education Grades 6-12</i>
Fort White High School	Continued Use
Fort White Public School	Continued Use
Lake City Middle	Continued Use
<i>Maintenance & Warehouse</i>	<i>Continued Use</i>
Melrose Elementary	Conditionally Recommended for Continued Use. <i>FLDOE concurs with razing of Melrose Elementary.</i> The District is consolidating this school with Niblack Elementary and Eastside Elementary. Per Florida Statutes 1013.28, the school District has deemed this property as no longer needed for educational purposes. The future plans for this facility and property are to propose to sell.
Niblack Elementary	Continued Use. FLDOE concurs with replacement of Niblack Elementary. The District plans to rebuild the community school on site. Other \$50,000 is for wet land mitigation. This school will receive students from Five Points and Melrose as part of the District's consolidation plan.
Pathways Academy	Conditionally Recommended for Continued Use. Per Florida Statutes 1013.28, the District has deemed this facility unnecessary for educational purposes. The future plan for this facility is to propose to sell or work with DOT on a proposal. The Pathway alternative program will be relocated to Five Points, standard maintenance will continue at this site until the program can be relocated.
Pinemount School	Continued Use.
Richardson Middle	Continued Use
Summers Elementary	Continued Use
Westside Elementary	Continued Use

Source: Columbia County Educational Plant Survey, May 2021.

As highlighted in ***bold italics*** in the chart above, FLDOE recommended Five Points Elementary for “continued use, but shift from Elementary to Alternative Education Grades 6-12.” This FLDOE recommendation is slightly different than the plans shared with the Ressel team. The District plans to provide alternative education for all grades at this location, not just grades 6-12.

As part of the Surtax initiative, the Five Points Elementary students will consolidate with the Niblack Elementary students. The District operates its alternative school for grades PK-12 at the same campus – Pathways Academy. The District holds Pathways Academy classes in 1950's portables. According to CCSD officials, once Five Points Elementary students shift to Niblack Elementary, all students who the District has assigned to be at the alternative campus will go to the former Five Points Elementary campus.

Another example relates to the District's plans to eventually move the warehouse, transportation, and maintenance to the current location of Melrose Elementary, but this plan is not consistent with the Educational Plant Survey. FLDOE has approved “continued use” for the maintenance and

warehouse building and to raze Melrose Elementary. However, if the District plans to move the warehouse, transportation, and maintenance to the location of Melrose Elementary and to not raze the building, the plans are not consistent.

A related topic is the FLDOE's approved razing of Melrose Elementary. The District did not prepare a Castaldi report to further document the razing plan. The plan approves the razing of Melrose Elementary, but the survey does not clearly state an exception for the requirement for a separate Castaldi report. The District shared with the Ressel team that their understanding was that FLDOE does not require a Castaldi report, which may be the case.

Without clarity of the District's plans with the FLDOE's recommendations in the Educational Plant Survey, transparency to the public may be unclear regarding the use of the facilities.

The following excerpts from the Florida Department of Education's application for *Room Condition Change Building Replacement/Raze* (**Exhibit 1-14**) describe some of the basic reporting and approval requirements.

Exhibit 1-14
Excerpts from Application for Building Replacement/Raze

C. RAZE/REPLACE PERMANENT BUILDING(S)

1. RATIONALE (provide the following information, as appropriate, to justify razing/replacing permanent buildings):
 - i. Detailed explanation of need for the proposed project and the expected benefit to the District/community college.
 - ii. General scope of the proposed project.
 - iii. Building age and year of construction.
 - iv. Existing capacity of building(s), include the number of student stations, classrooms, and other instructional spaces.
 - v. Current number of students housed and the projected number of students to be housed in the affected building(s).
 - vi. Current educational plant survey recommendations and capacity.
 - vii. What alternatives have been considered besides razing/replacement and why are the alternatives not feasible?
 - viii. School board/community college board approval of the concept of razing/replacing permanent buildings.
 - ix. Building condition/engineer study (optional).
 - x. Impact if the proposed project is not approved. OEF Form RCC-BRR – March 2008 Page 3
 - xi. Other relevant data; identify any major systems (include date, if applicable) that have been replaced or upgraded, e.g., electrical, HVAC, fire alarm, roof, plumbing, drainage, etc. Provide a general scope of work for any previous remodeling, renovation, and addition, and year completed.
2. COST ANALYSIS (Building by Building):
 - i. Castaldi Analysis (or other cost analysis formula to support the proposed project).
 - ii. The following five questions must be addressed:
 1. How many years will modernization extend the useful life of the modernized building(s)?
 2. Does the existing building(s) lend itself to improvement, alteration, remodeling, and expansion? If no, explain why not.
 3. Explain how a modernized and a replacement building(s) fits into a well-conceived long-range plan of the District/community college?
 4. What is the percentage derived by dividing the cost for modernization by the cost for a replacement building?
 5. A committee of District officials and independent citizens from outside the school attendance zone has determined that the replacement of the building(s) is financially justified and no other alternative is feasible? (Not applicable to community colleges)
 - iii. Detailed scope of work for modernization of the existing building(s).
 - iv. FISH building plan and/or schematic drawings of the existing building with FISH room numbers.

Source: Florida Department of Education, <http://www.fl DOE.org/core/fileparse.php/7735/urlt/0075339-unsatisfactorybuilding.pdf>.

As shown, the guidelines are built to ensure that districts have done their due diligence in terms of pre-construction planning, construction management, and analyzing the costs and benefits of renovation versus new construction.

The Castaldi report is an industry best practice as it provides a detailed analysis of what structures can be reasonably and affordably renovated to meet educational needs, versus those where it is simply cheaper and more efficient to raze the structure and rebuild from the ground up.

Confirming that FLDOE does not require a Castaldi report and that the Plant Survey is indeed adequate documentation when razing buildings, could provide District leaders and the community additional assurances..

RECOMMENDATION

Recommendation 1-5: Clarify with FLDOE the intended uses of several of the buildings and whether FLDOE requires a separate Castaldi report before razing Melrose Elementary.

1.2.5 Program Performance

OBSERVATION: Plant Maintenance and Operations costs in CCSD have increased over the last five years and the cost per pupil is higher than peer averages, but the District does not regularly measure program performance and cost.

The existence of older buildings, and the cost increases in 2020-21 due to the pandemic labor and supply chain issues affecting costs, are some examples to explain the cost increases. **Exhibit 1-15** provides a five-year trend analysis of CCSD's Plant Maintenance and Plant Operations expenditures.

Exhibit 1-15
General Fund Expenditures
Plant Maintenance and Plant Operations
FY 2017-18 Actuals through FY 2021-22 Budgeted

Expenditures	2017-18	2018-19	2019-20	2020-21	2021-22 Budget	% Change
Operation of Plant	\$6,522,336	\$6,821,059	\$6,881,988	\$8,091,597	\$8,027,575	23.1%
Maintenance of Plant	\$1,636,191	\$1,664,687	\$1,803,346	\$1,762,263	\$1,700,887	4.0%
Total Expenditures	\$8,158,527	\$8,485,745	\$8,685,334	\$9,853,860	\$9,728,463	19.2%
Student FTE Count	10,077	10,019	10,066	9,811	10,144	0.7%
Per Pupil Expenditures	\$809.62	\$846.95	\$862.86	\$1,004.37	\$959.05	18.5%

Source: FL Department of Education, 2022.

Exhibit 1-16 compares CCSD's total and per pupil Plant Maintenance and Plant Operations expenditures to its peers. As shown, CCSD's expenditures are higher than the peer average and second highest among its peers. Walton is higher, and Hendry has the lowest cost per pupil.

Exhibit 1-16
Comparative General Fund Expenditures
Plant Maintenance and Plant Operations
FY 2020-21

School District/ Expenditures	Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Average w/o Columbia
Operation of Plant	\$8,091,597	\$9,136,823	\$4,748,756	\$6,476,181	\$27,151,437	\$4,671,345	\$9,929,012	\$10,352,259
Maintenance of Plant	\$1,762,263	\$3,021,689	\$1,514,773	\$2,158,662	\$9,955,661	\$2,379,784	\$2,484,886	\$3,585,909
Total Expenditures	\$9,853,860	\$12,158,513	\$6,263,529	\$8,634,843	\$37,107,098	\$7,051,129	\$12,413,898	\$13,938,168
Student FTE Count	9,811	12,577	11,801	10,197	44,059	8,452	10,055	16190.0
Per Pupil Expenditures	\$1,004.37	\$966.75	\$530.74	\$846.82	\$842.22	\$834.27	\$1,234.64	\$939.49

Source: FL Department of Education, 2022.

Measuring program performance and cost of the overall plant maintenance operation is a best practice to ensure cost increases can be explained transparently to the community.

RECOMMENDATION

Recommendation 1-6: Evaluate the component costs, and determine the reason for the significant cost increases in the plant maintenance and operations program and determine how to contain those costs.

1.3.1 SAFETY AND SECURITY IMPROVEMENTS

The Safety and Security functions of the District are highly monitored and regulated. Reports are produced and shared with the Superintendent and Board to the extent possible, given the confidential nature of some information. Performance, measured in terms of their many achievements, is positive.

1.3.1 Management Reporting

OBSERVATION: The Safe Schools Program regularly prepares management reports required by the Marjory Stoneman Douglas High School Public Safety Act to monitor program performance and cost.

The Director regularly reports to the Superintendent on the status of the program, including safety issues that are collected and reported in the annual Florida Safe Schools Assessment Tool (FSSAT) and the required monthly drills for fire, lockdown, and active shooter.

In March 2018, the Florida Legislature and Governor enacted the Marjory Stoneman Douglas High School Public Safety Act, Senate Bill 7026, mandating that all districts have School Resource Officers (SRO) on each school campus and other requirements, such as:

- providing active shooter training to District staff;
- designating a school safety specialist for each District school;
- completing a security risk assessment for each school;
- establishing a threat assessment team with expertise in mental health counseling, academic instruction, law enforcement, and school administration;
- hiring school resource officers (SRO);
- training to identify signs of youth mental illness; and
- establishing school-based mental health care.

In May 2019, the Florida Legislature enacted Senate Bill 7030 for the Implementation of Legislative Recommendations of the Marjory Stoneman Douglas High School Public Safety Commission. In addition to the above, this legislation further requires:

- sheriffs to establish a school guardian program or contract with another sheriff's office that has established a program under a certain condition;
- the Office of Safe Schools to annually provide training for specified personnel; requiring District school boards and school district superintendents to partner with security agencies to establish or assign safe-school officers;
- revise requirements for school district zero-tolerance policies;
- the Florida Safe Schools Assessment Tool (FSSAT) to be the primary site security assessment tool for school districts.

Providing management reports on the activities of the Safe Schools Program ensures that District leaders are timely informed about the District's safety and security efforts.

1.3.2 Performance Evaluation Criteria

OBSERVATION: CCSD's Office of School Safety has prepared comprehensive performance evaluation criteria in compliance with the Marjory Stoneman Douglas High School Public Safety Act with clear and measurable goals and strategies for achieving those goals.

The School Safety Director has prepared the criteria to determine that the program is operating as intended. The following is in place:

- The School Safety Plan addresses each of the required elements in the Act and there are measurable performance goals.
- Performance is regularly evaluated, and reports are provided to the leadership and the State.
- Threat Assessment plans and performance related to the effectiveness of those plans are critically reviewed and modified to address performance shortfalls as evidenced by the District's reaction to a recent series of bomb threats.

By establishing performance evaluation criteria, the District is being responsive to the requirements in law.

1.3.3 Findings and Recommendations and 1.3.4 Reasonable and Timely Action

OBSERVATION: Safety-related findings and recommendations are identified in both the facility safety inspections and the FSSAT, but because the report templates are not based on the same criteria and are conducted by different departments, common issues may not be identified.

The Safe Schools Program annually coordinates with the principals, school resource deputies and other staff to complete the Florida Safe Schools Assessment Tool (FSSAT). The FSSAT lists the safety-related needs by individual school and may include facilities-related issues.

The Florida Department of Education cites the following information regarding the FSSAT:

The FSSAT is an online platform for enhanced risk assessment and domain awareness at the State, district and school levels — providing a broad array of security risk assessment, field reporting, data analytics and information-sharing capabilities for all school safety stakeholders, from State administrators to district security directors and school personnel responsible for the safety and security of students, staff and campus facilities.

Managed by the Florida Department of Education (Department), FSSAT has been in operational use across the State since June 2014, following a contract award to software vendor Haystax in late 2013. It was initially designed to meet legislative requirements for an online district safety assessment, analysis and reporting tool, and to manage critical safety-related information for each school in the State.

Today, FSSAT is the primary physical site security assessment tool which is used by school officials at each school district and public school site in the State in conducting security assessments. The tool is designed help school officials identify threats, vulnerabilities, and appropriate safety controls for the schools that they supervise, and addressed the following:

- *School emergency and crisis preparedness planning;*
- *Security, crime, and violence prevention policies and procedures;*
- *Physical security measures;*
- *Professional development training needs;*
- *An examination of support service roles in school safety, security, and emergency planning;*
- *School security and school police staffing, operational practices, and related services;*
- *School and community collaboration on school safety; and*
- *A return on investment analysis of the recommended physical security controls.*

In addition, the Maintenance Department conducts comprehensive safety inspections including fire, safety, casualty, and sanitation.

Exhibit 1-17 provides some selected findings from the safety inspections that could potentially be also referenced in the FSSAT report. Because the FSSAT report is confidential, the Ressel team could not verify if the findings are in both reports.

Exhibit 1-17
Examples of Findings from Safety Inspections
Fiscal Year 2021

School	Fire Inspection Finding
Columbia City Elementary	Post Clearly Marked Evacuation
Columbia High School	Provide Emergency Lights
Eastside Elementary School	Means of Egress Obstructed
Five Points Elementary School	Provide Operable Fire Alarm System
Fort White Elementary School	Provide Operable Door Closer
Fort White High School	Inspect Fire Extinguisher Annually
Lake City Middle School	Provide Fire Extinguisher
Melrose Park Elementary School	Access to Fire Extinguisher Blocked
Niblack Elementary School	Provide Clean Restrooms with Soap and Hand Towels
Pinemount Elementary School	Remove Décor that Creates Fire Hazard
Challenge Learning Center	Provide Emergency Lights
Richardson Middle School	Provide Operable Fire Alarm System
Summers Elementary School	Provide Lighted Exit Signs
Westside Elementary School	Clean the Carpet

Source: CCSD Comprehensive Safety Inspection Reports, Fiscal Year 2021.

DOE provided a districtwide recommendation in the May 2021 Educational Plant Survey directing the District to correct the deficiencies:

The following recommendations are made on a districtwide basis and include each school or facility where applicable. Correct deficiencies relating to safety to life, health, and sanitation as identified in the comprehensive Safety Inspection Report pursuant to §4.4(1), §5(1), and §5(13), SREF 2014.

With the FSSAT results confidential, the Department does not share the results with the maintenance function. However, without an ongoing analysis between the two functional areas, particularly regarding the physical safety measures, there may be missed opportunities to ensure that findings are addressed, and to ensure that potential enhancements and improvements are considered. The best practice is to ensure that departments share key issues at the highest level possible while maintaining the confidentiality as appropriate.

RECOMMENDATION:

Recommendation 1-7: Align and communicate where appropriate regarding the Safety Inspection Report results and the FSSAT results to ensure consistency in the operations and practices with addressing the findings.

1.3.5 Program Performance

OBSERVATION: The Safe Schools Program performance ensures consistency with the Marjory Stoneman Douglas High School Public Safety Act.

The Department has completed the following:

- Monitored the requirements, dates and deliverables to ensure compliance.
- Coordinated with campuses to identify safety needs in the Florida Safe Schools Assessment Tool.
- Enacted emergency operations plans and threat assessment teams.
- Increased number of cameras, single points of entry, additional fencing, and access gates.
- Established Raptor visitor check-in system.
- Trained and drill monthly in fire, lockdown and active shooter drills.
- Provided the opportunity to use Mutual Link/RAVE emergency notification app.
- Provided information about the FortifyFL suspicious activity reporting app to instantly relay information to appropriate law enforcement agency and school officials.
- Created anonymous bullying reporting form.
- Provided youth mental health training to 6 trainers.
- Established Florida Mental Health Act (commonly known as the Baker Act) procedures. to enable requests for mental health service for those who cannot or will not request help for themselves.
- Resolved issues identified from the Florida Department of Education Safe Schools Monitoring visit reports.

Establishing and monitoring the program performance ensures that the program is operating as intended and expected.

1.4 TECHNOLOGY IMPLEMENTATION AND UPGRADES

1.4.1 Management Reporting

OBSERVATION: Although there is a wealth of information available, Technology Performance Reports are not generated or shared with the Superintendent or the School Board.

The Director provided the Ressel team a number of valuable reports as part of the preliminary data request that could provide the basis for performance reporting. The Technology Plan discusses metrics in terms of corrective action but no reports were generated to provide the reasoning behind the plans. All of this could provide the basis for performance reporting. Instead, the Director communicates the information verbally to leadership.

While this communication style may be effective for some matters, tracking and reporting performance based on key indicator could provide management more tangible information from which to make decisions and plan for the future.

Recommendation 1-8: Prepare at least quarterly Technology Reports for the Superintendent and Board providing information on established performance metrics as well as the current status of Technology in the District and alerting them to emerging challenges and needs.

1.4.2 Performance Evaluation Criteria

OBSERVATION: Information Technology has no established performance evaluation criteria; however, the School Asset Manager, the Help Desk and Inventory Management System used by CCSD, provides an efficient mechanism for reporting and tracking performance as it relates to IT-related workorders device performance.

The School Asset Manager system is capable of producing management reports that the Department uses internally to monitor school and individual device trends and the number of work orders issued, pending and worked at each school.

When a request for service is entered via email, all five of the Technology staff receive an email notification. When the technician makes the repairs, or parts or ordered, etc. the technician enters the information into the system. The schools and departments as well as the Technology Director can access the system and can see the status of the request (i.e., repairs completed, in progress, parts ordered, etc.)

The Technology Director said that he uses the information to monitor the volume of work at each campus, and also looks for school and device trends.

While the information from the system is useful, programmatically there are no high-level performance criteria used to track trends or measure performance. Industry experts differ on exactly what key performance measures districts should track and often adjust the indicators to meet specific entities, such as schools. The most common criteria indicators include:

- Time to complete work orders
- Number of work orders closed per technician
- Technical support staff to device ratios
- Application, program use data
- Repair and replacement cycle times
- System downtimes and failures
- Equipment/device inventory and aging reports
- Cyber Security attempts/breaches

The benefits of tracking and reporting this information include

- Ability to identify ways to improve user satisfaction
- Ability to keep management apprised of emerging trends or concerns
- Improve planning based on empirical evidence.

RECOMMENDATION

Recommendation 1-9: Identify critical performance criteria that will provide the Technology Department and leadership information relating to the overall performance of the program.

1.4.3 Findings and Recommendations and 1.4.4 Reasonable and Timely Action

OBSERVATION: The Auditor General's Attestation included findings and recommendations relating to tasks performed in the Management Information Systems area which is one arm of the technology function in CCSD.

The Auditor General's report was based on data from the Fiscal Year Ending June 30, 2020, and assessed the magnitude of the finding as follows:

The resulting proposed net adjustment to the District's reported, unweighted FTE totaled negative 0.3130 (all applicable to District schools other than charter schools) but has a potential impact on the District's weighted FTE of negative 1.4119 (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 91 students.

OBSERVATION: CCSD has responded appropriately and in a timely manner to the 2022 Auditor General Attestation Examination which identified a material noncompliance related to the reported FTE student enrollment and transportation counts.

Transportation counts were the basis for the majority of findings. According to the Director, the District's reporting periods are not all equal. For that year, CCSD claimed 86 days in one period and 92 days in another. The AG said that 90 days was the maximum, and recommended that CCSD claim the maximum in one period and add the additional days to the next period. Despite the AG recommendation CCSD has modified their procedures to claim only 90 days in a period, as the administrators did not feel that claiming more days than are actually recorded in a period was appropriate. Therefore, management modified the procedure to state that CCSD will claim the number of days in a period, not to exceed 90 days.

As shown, the adjustment relating to the weighted FTE counts is less than two students. Despite the size of the adjustment, the District took immediate action to examine and modify the current campus-level procedures to comply with the Auditor General's guidance. According to staff, the AG pointed out that the dates on the plans needed to be handled differently, and in a few cases, data was missed or miscounted. The system itself worked appropriately, but procedurally, the new Director of Instructional Services went through to clarify and tighten up the campus level reporting procedures to prevent a recurrence.

1.4.5 Program Performance

OBSERVATION: Instructional and Administrative Technology costs in CCSD have decreased over the last five years, and the cost per pupil is lower than peer averages.

Exhibit 1-18 provides a five-year trend analysis of CCSD's Instructional and Administrative Technology expenditures. As shown, expenditures have declined by 11.1 percent.

Exhibit 1-18
General Fund Expenditures
Instructional and Administrative Technology
FY 2017-18 Actual through FY 2021-22 Budgeted

Expenditures	2017-18	2018-19	2019-20	2020-21	2021-22 Budget	% Change
Instruction-Related Technology	\$996,245	\$1,292,373	\$965,235	\$899,884	\$838,631	-15.8%
Administrative Technology Services	\$401,951	\$490,884	\$509,103	\$505,735	\$404,589	0.7%
Total Expenditures	\$1,398,196	\$1,783,257	\$1,474,338	\$1,405,619	\$1,243,220	-11.1%
Student FTE Count	10,077	10,019	10,066	9,811	10,144	0.7%
Per Pupil Expenditures	\$138.75	\$177.98	\$146.47	\$143.27	\$122.56	-11.7

Source: FL Department of Education, 2022.

Exhibit 1-19 compares CCSD's total and per pupil Instructional and Administrative Technology expenditures to its peers. As shown, CCSD's expenditures are lower than the peer average and third lowest of the peers.

Exhibit 1-19
Comparative General Fund Expenditures
Instructional and Administrative Technology
FY 2020-21

School District/ Expenditures	Columbia CSD	Flagler CSD	Hendry CSD	Putnam CSD	St. Johns CSD	Sumter CSD	Walton CSD	Average w/o Columbia
Instruction-Related Technology	\$899,884	\$819,697	\$91,896	\$634,005	\$9,960,697	\$1,251,872	\$1,629,809	\$2,397,996
Administrative Technology Services	\$505,735	\$645,329	\$1,410,122	\$1,903,419	\$652,340	\$576,033	\$848,964	\$1,006,034
Total Expenditures	\$1,405,619	\$1,465,025	\$1,502,018	\$2,537,423	\$10,613,037	\$1,827,906	\$2,478,772	\$3,404,030
Student FTE Count	9,811	12,577	11,801	10,197	44,059	8,452	10,055	16190.0
Per Pupil Expenditures	\$143.27	\$116.49	\$127.27	\$248.85	\$240.88	\$216.27	\$246.53	\$238.13

Source: FL Department of Education, 2022.

While these expenditure may represent a commitment to improving technology for its students, as funding for technology decreases, the District will be challenged to refresh the devices CCSD has acquired.

While this high-level data is valuable, successful districts break down the spending patterns into categories so that the district can perform additional analysis. For example, an analysis may be possible to determine how many devices of each type had to be replaced out of cycle due to

breakage and at what schools and grade levels was this most prevalent. Detailed analysis by vendor is another metric that may be useful for planning purposes, or the need to look for opportunities for goods or services from another provider.

RECOMMENDATION

Recommendation 1-10: As part of the reporting metrics recommended above, track and report expenditures in both the instruction related technology and administrative technology services areas to determine not only the types of costs and the spending trends, but the costs associated with the purchase costs and maintenance trends for categories of devices.

1.5 CASE STUDIES OF PAST PROJECTS

Ressel & Associates conducted case studies of three major capital outlay projects in an effort to evaluate the cost, timing, and quality of current program efforts. Those projects included:

- Construction of the Fort White High School Auditorium
- Construction of the Pinemount Elementary School
- Remodeling of the Columbia High School Restrooms

The case studies examine the projects from start to finish, and identify lessons learned, if any, and how CCSD responded to correct any missteps in the process.

OBSERVATION: Case Studies of three projects indicate that past projects have come in on time and within budget. With Case Study 1, the District appropriately altered its original facilities construction plans to eliminate the auditorium when the total cost estimates from the bids for the construction project to build Fort White High School inclusive of an auditorium exceeded the available funding.

The management of recent projects provides evidence of the District's ability to effectively and efficiently manage the project envisioned in the Surtax Reference.

Fort White High School Auditorium
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Project Description: The Fort White High School Auditorium is a new construction addition to the front area acreage of the existing Fort White High School constructed in 2000. The auditorium will provide seating to host various activities during the school year as well as provide an additional large, conditioned space for academic testing. To date, the District is awaiting release of the Storm Water Permit by the Suwannee River Water Management District (SRWMD). The construction management firm has received the required insurance and bond documents. Once the SRWMD has released the permit, the District Building Permit will be issued with a Notice to Proceed.

The District has opted to develop the auditorium in stages. To date, the District has awarded two early release packages, including the pre-engineered metal building and the sitework. The District will next present the third early release package for the construction documents component of the project.

Project Start Date: April 4, 2022

Expected Final Project Completion Date: January 2023

Actual Project Completion Date: N/A – not yet constructed

Projected Project Cost: \$5,283,137

Final Actual Project Cost: N/A at this time as it is not yet constructed.

Project Cost Variance: N/A at this time as it is not yet constructed.

Location: 17828 SW State Road 47, Fort White, Florida 32038

Land Size: 99 Acres

Building/Addition Size: 12,466 Net Square Feet

Construction Type: Addition/New Construction

Funding Source(s): CO&DS - \$550,000 and Local 1.5 Millage - \$2,450,000

Lessons Learned: With quickly increasing construction costs due to supply shortages, the District learned that managing this project in phases has allowed them to purchase the pre-engineered metal building before other project components. In addition, the District recognized that although their original plans to build the auditorium at the same time as the high school shifted, CCSD preserved the front acreage area for an auditorium as the community expected in 2000. After the District received the bids for the high school with the auditorium, the total cost was not consistent with the available funding, so the District removed the auditorium from the plans.

With the total amount of funding not shifting, the District developed a method to alter its plans to stay within its available facilities funding. The current purchasing climate has resulted in unplanned shifts in labor, available supplies and increasing costs. Having an alternate plan if this occurs is a part of today's construction climate.

Exhibits 1-20 and 1-21 provide photos of the entrance and the architect drawings for the auditorium.

**Exhibit 1-20
Fort White High School Entrance
May 2022**



Source: Ressel and Associates, May 2022.

**Exhibit 1-21
Fort White High School Auditorium Architect Drawings
2021**



Source: Fort White High School Auditorium architect drawings, 2021.

RECOMMENDATION

Recommendation 1-11: Develop a process to ensure that the development plans for the two new proposed school campuses are consistent with the available funding.

Pinemount Elementary School

Project Description: Pinemount Elementary School was one of a total of five new construction or renovation projects. In addition to Pinemount Elementary, the projects included Fort White High School Phase I Middle School Addition, new Columbia High School Kitchen/Café, Columbia High School administrative and media renovations. The District constructed Pinemount Elementary to address the capacity-related issues at other elementary schools. The District opted for a pre-K to grade 8 structure to provide for future growth.

Project Start Date: April 2008

Expected Final Project Completion Date: April 2009

Actual Project Completion Date: April 2009

Projected Project Cost: \$17,000,000

Final Actual Project Cost: \$15,131,147

Project Cost Variance: (\$1,868,853)

Location: 324 SW Gabriel Place, Lake City, Florida 32024

Land Size: 35 Acres

Building/Addition Size: 94,892 Net Square Feet

Construction Type: New Construction

Funding Source(s): Certificate of Participation (COP), Bond Initiative

Lessons Learned: The District maximized the use of a prototype school plan to reduce the architectural fees. The construction process proceeded as expected. The District efficiently dealt with a 30-foot vertical fall in elevation on the site. The District also learned that coordinating with other entities such as the Lake City Water Department may take longer than expected. After reviewing their options for water, the District requested an extension of the city's water main at an additional unplanned change order cost of \$392,344.

The District conducted five facilities construction projects to maximize architectural and construction management service costs for each project. The projects were considered as one overall \$25 million COPS initiative project.

Columbia High School Restroom Remodel

Project Description: The project replaced the Columbia High School girls' and boys' restrooms. The District called the project gang restrooms because the placement of the stalls and the sinks allowed students to be in the restroom at the same time. To reduce opportunities for student conflict, the restroom remodel was to develop individual one-student self-contained restrooms. (See **Exhibits 1-22** and **1-23**)

Project Start Date: May 14, 2020

Expected Final Project Completion Date: August 2020

Actual Project Completion Date: August 2020

Projected Project Cost: \$805,979

Final Actual Project Cost: \$792,456

Project Cost Variance: (\$13,523)

Location: 469 SE Fighting Tiger Drive, Lake City, Florida 32025

Land Size: 136 Acres

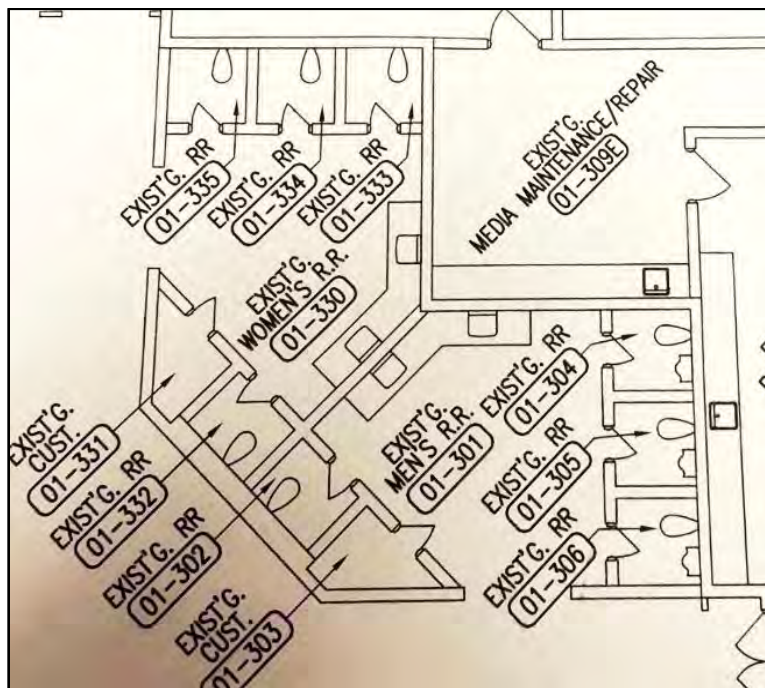
Building/Addition Size: 10,350 Net Square Feet

Construction Type: Renovation

Funding Source(s): Local Millage

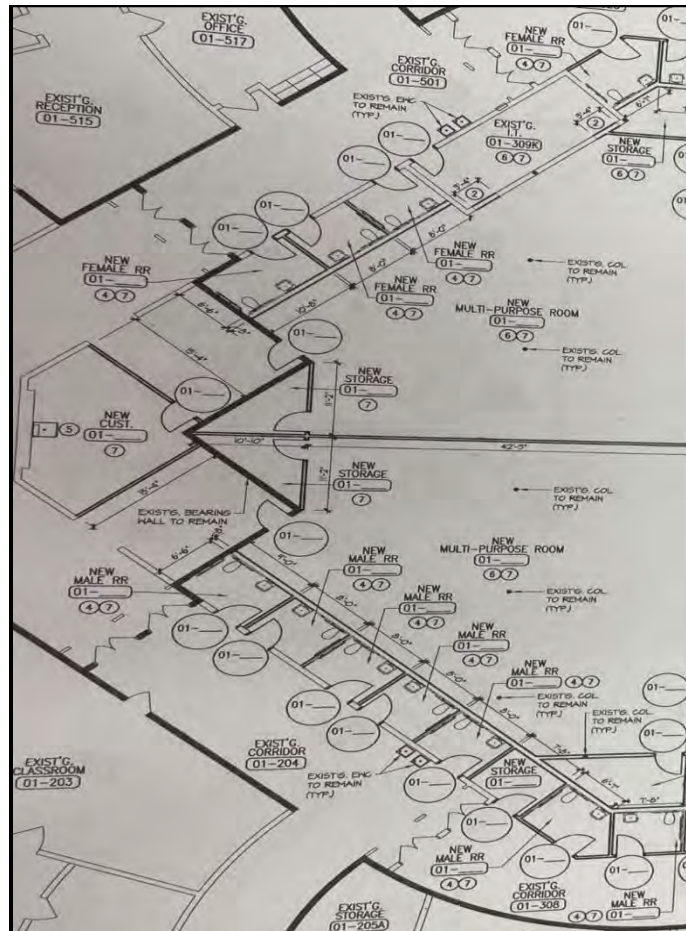
Lessons Learned: The District learned that shifts in planning for projects is sometimes necessary when unique situations such as the pandemic school campus shutdown occurred. The shutdown of normal school operations allowed the District to begin the construction activities earlier than planned.

Exhibit 1-22
Original Gang Style Restrooms
May 2020



Source: Columbia High School Restroom Remodel architect drawings, May 2020.

Exhibit 1-23 Remodeled Individual Restrooms August 2020



Source: Columbia High School Restroom Remodel architect drawings, May 2020.

1.6 COMPETITIVE PROCUREMENT

OBSERVATION: In combination, the Board Purchasing Policy and the Purchasing Procedures Manual complies with Florida Administrative Code (F.A.C) 6A-1.012 and contains detailed guidance on competitive procurement processes and thresholds with an emphasis on cost effectiveness.

Board Policy 7.14 Purchasing Policies and Bidding provides all of the Board purchasing-related policies in a single document. The policy was originally created in 2002 and last updated in 2012, but is written in such a way as to provide the framework and parameters for purchasing rather than being prescriptive. The policy basically grants authority and stipulates the applicable sections of law that must be followed. For example [emphasis added]:

- *The Superintendent or designee shall be responsible for all purchases of materials, equipment, and services from District school funds. Only persons authorized by the*

Superintendent or School Board rules may make any purchase involving the use of school funds.

- *The Director of Purchasing shall be authorized to sign purchase orders.*
- *Purchases through bids and quotations procedures shall be based upon justification and specifications which are clear, definite, and certain as to character and quality and shall conform to standard specifications for the various classes of supplies, materials, parts, services, or equipment desired. Such specifications shall be conducive to securing the most economical price for the highest quality product which best meets the needs of the educational program.*
- *Each bid shall be awarded on the basis of the lowest and best bid which meets specifications with consideration being given to the specific quality of the product, conformity to the specifications, suitability to school needs, delivery terms and service, and past performance of the vendor.*

The policy provides purchasing thresholds stated in terms of s. 287.017, *Florida Statutes* rather than specific dollar amounts, thereby reducing the need to revise the policy when State Statutes are modified. Based on current law, the purchasing thresholds are as follows:

- (1) CATEGORY ONE: \$20,000.
- (2) CATEGORY TWO: \$35,000.
- (3) CATEGORY THREE: \$65,000.
- (4) CATEGORY FOUR: \$195,000.
- (5) CATEGORY FIVE: \$325,000.

For example:

Sealed bids shall be requested for any purchase of materials, equipment, or service above limits set by Category 2 of s. 287.017, Florida Statutes, unless the item is purchased on the basis of an established State contract, through approved on-line procurement, under the provisions of sections (9) or (10) herein, or is otherwise exempted from bidding by Florida Statutes or State Board of Education rules such as piggybacking by another qualified bid.

The District last updated the CCSD Purchasing Manual in February 2021, and provides the details and instructions needed by staff to comply with policy. In the Introduction, the framework established in policy is reiterated:

The primary objective of the purchasing program is the securing of supplies, services, materials and equipment of the quality desired for the orderly and efficient operation of the school system and the most advantageous cost to the School Board.

Competitive procurement thresholds found in the manual are as follows:

- Commodities and Services \$1,000 to < \$35,000 (Less than Category 2) – **3 Quotes** (Quotations in excess of \$5,000.00 **must** be in writing from vendor)
- Commodities and Services \$35,000 or greater – **Competitive Sealed Bid**

Approval of Purchases and Contract Services

- School Board - all purchases in excess of Category Two (\$35,000) regardless of whether bid, sole source, State contract, etc. except for the acquisition of books on the State adopted list from an approved book depository.
- Superintendent - purchases < \$35,000

Of relevance to the program areas under review, in Board policy and procedures, the Superintendent is authorized to contract for professional or educational services to complete projects or activities authorized or approved by the School Board including the selection of an architect, professional engineer, landscape architect, or land surveyor to perform professional services for a School Board project.

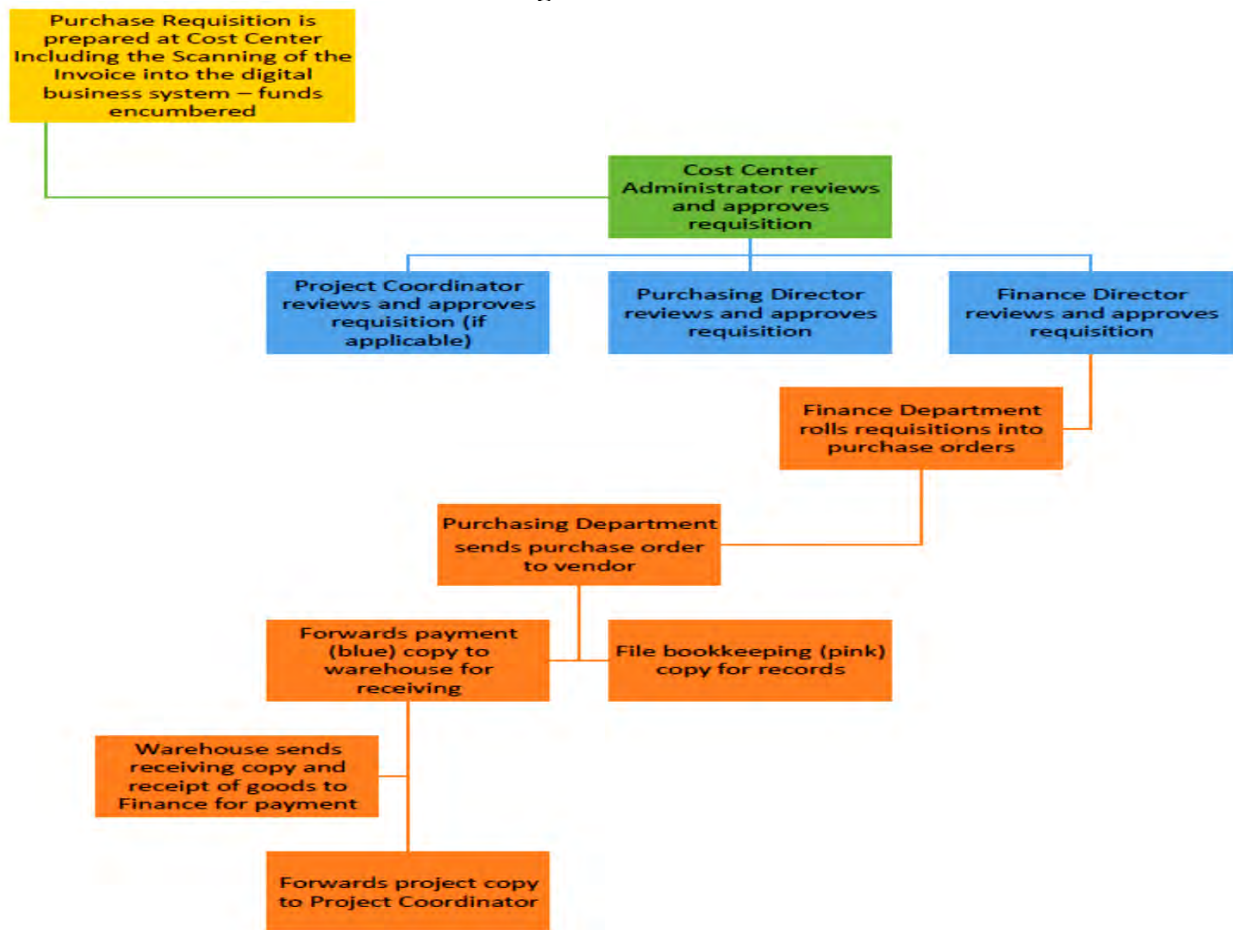
OBSERVATION: Although both Board Policy and the Purchasing Manual require the submission of a purchase requisition in advance of the purchase of any commodities or services, the District does not enforce this policy in practice which places the District at risk for overbudget expenditures.

Board Policy states: *Requisitions. Each purchase shall be based upon a requisition originating from the principal or District department head. Each requisition or contract shall be properly financed, budgeted, and encumbered prior to issuing a purchase order.*

Purchasing Manual states: *Purchasing Requisitions – When commodities or services are required by schools and departments in the District, properly executed purchase requisitions should be submitted to the Columbia County School District Purchasing Department by way of the digital business platform. Purchase requisitions will be checked, approved, and forwarded to the Finance Department electronically to verify funding. Requisitions are then processed into purchase orders and payments made to vendors.*

The manual contains the following flow chart illustrating the process flow (**Exhibit 1-24**).

Exhibit 1-24 Purchasing Process Flow



Source: CCSD Purchasing Manual, 2022.

Entry of the requisitions into Skyward (described here as the digital business platform) verifies funding and this verification is required prior to the issuance of a purchase order or the payment of the vendor.

The Purchasing Manual also describes the processes and procedures for the use of the Purchasing Card (PCard). The process described contains no requisition requirement, and although the intended use of PCard was giving designated employees authority to make “minor purchases” further described as “purchases of small routine materials and supplies” the Accounts Payable staff estimated that the monthly PCard bill for school purchases is approximately \$50,000 and District bills are about \$100,000 which indicates that the amount of money going through the PCard system is significant.

In addition to the lack of pre-approval for the PCard purchases, the delay between the time of purchase and the date the purchase is recorded as a debit to the budget code can be from four to six

weeks as the purchase is not loaded into Skyward until the monthly PCard statement has been reconciled and paid.

According to staff, relaxing the requisition requirement for PCard purchasing has resulted in greater use of PCards since there is more flexibility and less paperwork, or some disregard the requirement when making non-PCard purchases.

Wakulla County Schools has a similar PCard system where employees do not enter requisitions in advance of purchase. However, the CFO downloads information from the bank system weekly and has created a process whereby he downloads the purchase information, his staff verify account codes, and the purchases are uploaded into Skyward, meaning that the delay between the time of purchase and the recording of the purchase is a week or less.

RECOMMENDATION

Recommendation 1-12: Modify PCard procedures to require the entry of requisitions in advance of purchases; modify internal procedures to clarify the definition of “minor purchases” and implement controls to ensure that staff are not using PCards to circumvent purchasing guidelines.

During discussions that took place after audit fieldwork was completed, District leaders said they are exploring options for increasing controls over PCards.

OBSERVATION: The pursuit of low-cost goods has in some cases resulted in lower quality products, which maintenance and custodial staff said added to their workload.

The Director of Purchasing and Risk Management procures various materials and supplies that the District stores at the warehouse and distributes to schools or departments upon request. Volume purchasing allows the District to capitalize on volume discounts for some commodities such as custodial cleaning supplies, paper goods and the like.

The bid is generally awarded to the low bidder; however, the quality of some of the products was called into question by custodial staff in particular. Some custodians said they have stopped using the floor wax purchased and stored in the warehouse because the product requires six to eight applications to achieve the desired results. Instead, the custodians have obtained approval from their principal to purchase a higher quality wax locally that requires only two applications to achieve the desired results. Other employees complained about the quality of “low-bid” toilet paper, etc.

In some districts, the bid evaluation includes an examination of a sample of each commodity and having members of the custodial staff or end user on the evaluation team.

RECOMMENDATION

Recommendation 1-13: Implement a process for ensuring that quality and usability as defined by and possibly evaluated by end users are made part of the bid specifications.

OBSERVATION: CCSD has a Purchasing page on the website that instructs vendors wishing to do business with the District which complies with the intent of the Fiscal Transparency requirements relating to the posting of solicitations and bid awards.

As discussed and illustrated in **Chapter 5** of this report, the District has a Purchasing page on the District website that contains a great deal of information for vendors and potential vendors as well as staff.

Examples of information on that site include:

- A link to the CCSD Purchasing Manual
- Information for vendors or potential vendors
- Active Bids
- Current Contracts
- Tax Exemption forms and other information for staff to use in making purchases
- Contact information for members of the Purchasing team.

In all, the information appears to comply with the intent of the Fiscal Transparency Act in terms of posting bids and contract awards, but also serves as a tool for encouraging vendor participation and competition.

CHAPTER 2: PROGRAM DESIGN AND STRUCTURE

2.0 PROGRAM DESIGN AND STRUCTURE

Chapter 2 presents findings related to program design and structure. As part of the audit, Ressel & Associates examined the organization and management structure of the District as a whole and the component units within the organization that are now or will be responsible for the program areas identified in the Surtax Resolution including Facilities and Maintenance, Safety and Security and Technology. The examination included contracted and other external services that are now or will be used in the implementation of the projects outlined in the Resolution.

The specific audit evaluation tasks performed are provided below.

- 2.1 **Organization Structure** - Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs; and
- 2.2 **Staffing Levels** - Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.

Finding on program design and structure: Partially Meets. Columbia County School District's central organization structure is misaligned, resulting in blurred lines of authority; a functional realignment could provide more support and oversight for the program areas under review. The Safe Schools organization charts and reporting structures are inconsistent and require clarification. General staffing levels are reasonable in comparison to peer organizations, but an annual analysis of staffing ratios is needed to ensure allocations are appropriate. The Maintenance staffing levels are high based on industry standards, while custodial staffing and staffing in the technology support area is low in comparison to standards; all of which requires monitoring to ensure the needs of users continue to be efficiently met.

Findings by Research Subtask:

- Subtask 2-1 - *Organization Structure – Partially Meets* – The central organizational structure of the Columbia County School District is misaligned, resulting in blurred lines of authority as it relates to Finance and the program areas under review. The District lacks a clearly defined focus on construction projects as the Director of Maintenance is almost solely responsible for supervising major projects and overseeing all general maintenance functions. The two Safe Schools organization charts are not consistent regarding the School Resource Deputies reporting structure, which may increase the risk during a school safety event. Each of the functional units within Technology operate independently and have clearly defined roles and responsibilities, but there are interdependencies that could benefit from formal collaborative planning for the future.
- Subtask 2-2 - *Staffing Levels – Partially Meets* – General staffing levels are adequate but there is a need for better allocation formulas and an annual review of the

allocations. Based on industry standards for maintenance staff per square feet of facilities in the District, the Maintenance Department employs an excess of eight employees. The District employs significantly fewer custodial staff than the industry standard based on net square footage. There are some discrepancies between the agreement and the number of SRDs assigned to each campus. The technical support staffing levels in Technology are low in comparison to industry standards, but the Director believes that the assistance and supplemental staffing CCSD receives through NEFEC is sufficient.

In this chapter, program design and structure in the Columbia County School District (CCSD) is presented in the following functional areas:

- 2.1 Districtwide Support for Areas Under Review
- 2.2 Facilities Planning, Use, and Construction
- 2.3 Safety and Security Improvements
- 2.4 Technology Implementation and Upgrades

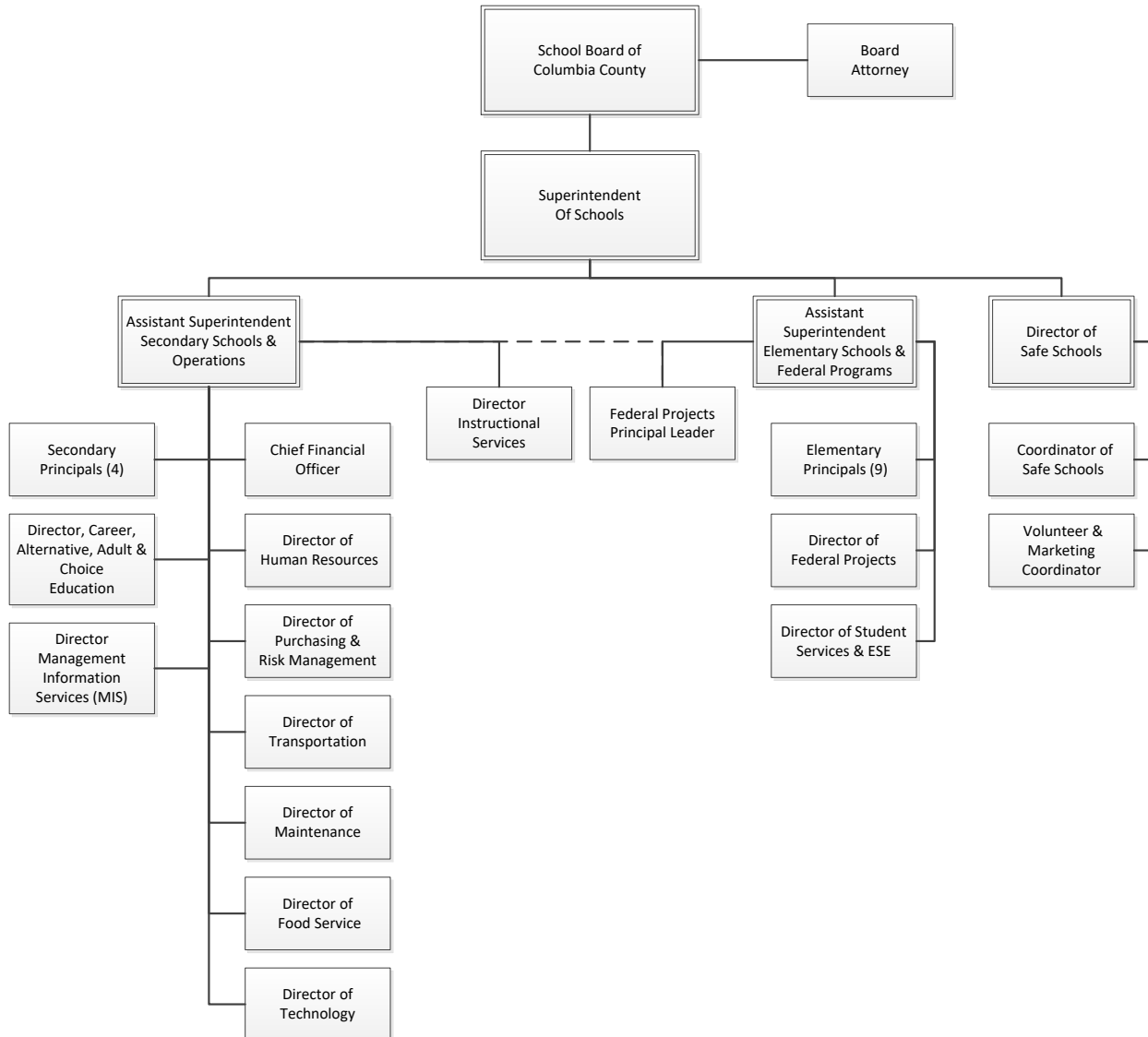
2.1 DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW

2.1.1 Organizational Structure

OBSERVATION: The central organizational structure of the Columbia County School District is misaligned, resulting in blurred lines of authority as it relates to the program areas under review.

Exhibit 2-1 illustrates the districtwide organizational structure for the central office in Columbia County School District.

Exhibit 2-1
Current Organizational Structure of the Central Office
Columbia County School District
2021-22 School Year



Source: Columbia County School District, Superintendent's Office, July 2022.\

According to District officials, this structure has remained the same for several years. There are two Assistant Superintendent positions with working titles of Assistant Superintendent of Secondary Schools and Operations and the Assistant Superintendent of Elementary Schools and Federal Programs.

The Assistant Superintendent of Secondary Schools and Operations' span of control with 14 direct reports exceeds industry standards and peer averages and is not a manageable situation. Industry standards recommend a span of control of between eight and 10 direct reports. The areas under his control include operational, financial and instructional programs, as well as secondary principals.

Of most importance to this audit is the fact that the Assistant Superintendent does not have sufficient time to manage the program areas under review.

The Chief Financial Officer (CFO) is organizationally on the same level as the Director of Purchasing and Risk Management and the Human Resources Director, meaning she has no authority to set policy or procedures that directly impact the financial operations of the District. This position does not report to the Superintendent whereas in many districts of this size the CFO is a cabinet level advisor to the Superintendent, providing strategic advice and counsel on the costs, benefits and availability of funds for educational and operational projects such as those being considered as part of the Surtax resolution.

In many districts of comparable size to CCSD, although titles vary, there are separate administrators who function as a Chief Operations Officer and a Chief Academic Officer. In CCSD, the Assistant Superintendent of Secondary Schools is functioning as the Chief Operations Officer, but also has Academic responsibilities for secondary education, which is contributing to the span of control issue discussed above.

There is a Director of Instructional Services who works directly with the principals and reports to both Assistant Superintendents. If this position were to report to the Superintendent, it would give the Assistant Superintendent of Secondary Schools and Operations more time to focus on the areas under review in this audit.

RECOMMENDATION

Recommendation 2-1: Consider reorganizing the leadership positions to provide more support and oversight for Finance and the program areas under review.

After audit fieldwork was completed, the Superintendent informed the Ressel team that he reorganized the central structure so that the Chief Financial Officer now reports directly to him.

OBSERVATION: The CCSD School Board Attorney and other legal counsel positions that support the overall organization are contracted positions; costs for these legal services are significant and continue to escalate.

Legal costs in CCSD are escalating significantly, due to increases in arbitration and litigation.

The law requires school boards to have legal representation. Most large school districts have a full-time board attorney on staff. These larger districts often outsource certain special legal services, such as risk management, workers' compensation, and special education legal issues. Smaller districts tend to outsource their school board attorney on a contractual or hourly basis.

Columbia County School Board Policies 2.10 and 2.11 state:

The School Board shall obtain an attorney, from outside its own membership, who shall act as legal advisor to the Board and the Superintendent. The Board shall provide a written contract for its attorney which shall specify duties and responsibilities for the duration of the contract with renewal and termination provisions and compensation to be paid. Special

counsel may be retained to assist the Board attorney in any litigation or other matter when specifically approved by the School Board (2.10).

The Superintendent shall have the authority to obtain, at Board expense, an attorney to represent him/her in any legal matter regarding the performance of his/her duties (2.11).

Since November 2008, the Columbia County School Board has used a contracted legal service. The District does not use another firm to provide legal services to the District (including NEFEC). Outsourced legal expenditures are escalating as shown in **Exhibit 2-2**.

Exhibit 2-2
Legal Expenditures by Year
Columbia County School District
2018-19 to 2021-22 (to date)

2018-19*		2019-20		2020-21		2021-22	
By Month	Amount	By Month	Amount	By Month	Amount	By Month	Amount
June 2018	\$58,675.97	July 2019	\$5,725.50	July 2020	\$6,613.80	July 2021	\$8,382.00
October 2018	\$1,043.33	August 2019	\$6,184.00	August 2020	\$6,236.90	August 2021	\$7,405.00
November 2018	\$7,639.00	September 2020	\$6,440.00	September 2020	\$5,737.95	September 2021	\$5,300.00
December 2018	\$7,040.00	October 2020	\$6,060.00	October 2020	\$14,709.15	October 2021	\$13,940.00
January 2018	\$5,060.00	November 2020	\$8,030.00	November 2020	Paid in Dec	November 2021	\$9,608.00
February 2018	\$6,680.00	December 2020	\$10,828.00	December 2020	\$30,204.08	December 2021	\$15,257.18
March 2018	\$8,862.00	January 2020	\$8,541.50	January 2021	\$5,846.95	January 2022	\$16,980.00
April 2018	\$5,954.00	February 2020	\$6,058.75	February 2021	\$5,167.95	February 2022	\$11,341.00
May 2018	\$7,061.00	March 6, 2020	\$8,176.95	March 2021	\$4,900.00	March 2022	\$8,299.00
June 2019	\$8,795.50	April 2020	\$10,392.00	April 2021	\$5,102.00	April 2022	\$6,120
		May 2020	\$6,016.90	May 2021	\$5,970.00	May 2022	\$7,540
		June 2020	\$7,930.00	June 2021	\$5,812.00	June 2022	N/A*
TOTAL	\$116,810.80		\$90,383.60		\$96,300.78	As of 5/2022	\$110,172.18

*Change in vendor in 2018-19.

Source: CCSD Finance Office, June 2022.

As shown, if expenditures for the fourth quarter are similar to those of the previously three quarters, the total cost for the legal services in FY22 will be about \$120,000.

Many districts have an attorney under a contingency-type contract or employ a full- or part-time attorney for the purpose of analyzing policy, overseeing the competitive procurement processes, contracting, etc.

CCSD has no guidelines for use of legal services through administrative procedures or other means. Also, there was no evidence that the Administration and Board are monitoring external legal expenditures to show they are contained and controlled. Without an effective monitoring system for legal services, expenditures tend to escalate.

RECOMMENDATION

Recommendation 2-2: Create a monitoring system with guidelines for use of legal services, assign an administrator to monitor legal expenditures, and conduct a thorough analysis of outsourced legal expenditures to determine:

- how CCSD can reduce legal expenditures; and
- whether the District should hire a full-time attorney instead of outsourcing services.

2.1.2 Staffing Levels

OBSERVATION: Florida Department of Education reports indicate that CCSD is adequately staffed overall, with total full-time staff decreasing over the last five years as compared to a student growth rate increase of 0.7 percent.

Annually, Florida school districts self-report the number of full-time staff in each category to the Florida Department of Education (DOE). The categories are defined by DOE; however, school districts have some discretion when assigning staff to the categories; therefore, the data are generally useful in making broad comparisons.

Exhibit 2-3 provides full-time staffing levels as reported to DOE in Fall 2021 by CCSD and its peers. While the number of staff by category is presented, the ratio of students to staff by category provides for a more relevant comparison.

As shown, the Student to Total Full-Time Staff Ratio is lower than the peer average. CCSD has maintained a lower student to teacher ratio than the average of its peers.

In order to drill down into these numbers, **Exhibit 2-4** provides a trend analysis of CCSD's self-reported numbers for the last five years. As shown, the total number of administrators went up by eight positions over the five years resulting in the overall student to administrator ratio declining by 14.1 percent, indicating the District has become less efficient at the school level. It should be noted that six of the eight new administrative positions are for consultants and one each for principal and assistant principal.

The Director of Human Resources said the additional administrative positions were shadowing positions as CCSD planned for the retirement of key director positions (e.g., ESE and Food Services) and two individuals filled each position. This was a temporary issue due to mentoring and the District resolved this when retirements occurred.

During the same period, the total number of teaching positions declined by 49 resulting in the student to teacher ratio increasing, meaning there are more students on average in each classroom. Staff salaries and benefits make up between 80 and 85 percent of most school district budgets. Whether CCSD eliminated the positions to address declining enrollment or other programmatic issues, successful districts make use of basic student to staff allocation formulas that ensure consistency and equity throughout the organization.

Exhibit 2-3
Number of Full-Time Staff
Columbia County School District and Peer School Districts
2021-22 School Year

District/ Category	Columbia	Flagler	Hendry	Putnam	St. Johns	Sumter	Walton	Peer Average w/o Columbia
Student FTE Count	10,144	13,364	13,326	10,232	47,700	8,901	11,009	17,422
Administrators								
Officials, Administrators and Managers-Instructional	21	20	25	52	68	22	24	35
Officials, Administrators, Managers - Total	21	20	25	52	68	22	24	35
Consultants/ Supervisors of Instruction	7		4	18	8	3	3	7
Principals	15	13	9	15	45	11	19	19
Assistant Principals	18	24	9	22	80	18	11	27
Education Coordinators	1	2	10	5	8	1		5
Total Administrators	62	59	57	112	209	55	57	92
Student to Administrator Ratio	163.6	226.5	233.8	91.4	228.2	161.8	193.1	189.1
Teachers								
Elementary Teachers (PK-6)	278	340	186	266	1,085	245	301	404
Secondary Teachers (7-12)	236	256	144	167	1,117	262	308	376
Exceptional Student Education Teachers	81	117	45	120	450	67	84	147
Other Teachers	11	14	47	40	88	7	23	37
Total Teachers	606	727	422	593	2,740	581	716	963
Student to Teacher Ratio	16.7	18.4	31.6	17.3	17.4	15.3	15.4	19.2
Professional Staff								
Guidance Counselors	21	25	15	26	104	26	18	36
Social Workers	8	5			14	3		7
School Psychologists		6	2	5	19	3	3	6
Librarians /Audio-Visual Workers	11	9	9	5	38	11	10	14
Other Professional Staff - Non-Administrative								
Instructional	66	95	35	86	303	59	61	107
Non-Instructional	35	92	18	66	164	34	37	69
Total Professional Staff	141	232	79	188	642	136	129	234
Student to Professional Ratio	71.9	57.6	168.7	54.4	74.3	65.4	85.3	84.3
Support Staff								
Paraprofessionals	206	210	150	219	438	144	177	223
Technicians	4	18	5	29	56	10	18	23
Administrative Support Workers	92	128	69	80	308	92	86	127
Service Workers	221	326	122	265	829	158	256	326
Skilled Crafts Workers	9	13	7	25	53	9	2	18
Laborers, Unskilled	19	1	7	6	23	14	19	12
Total Support Staff	551	696	360	624	1,707	427	558	729
Student to Support Staff Ratio	18.4	19.2	37.0	16.4	27.9	20.8	19.7	23.5
Total Full-Time Staff	1,360	1,714	918	1,517	5,298	1,199	1,460	2018
Student to Total Full-Time Staff Ratio	7.5	7.8	14.5	6.7	9.0	7.4	7.5	8.8

Source: Florida Department of Education, 2022.

Exhibit 2-4
Full-Time Staffing by Category
Columbia County School District
2017-18 to 2021-22 School Years

Columbia County School District	2021-22	2020-21	2019-20	2018-19	2017-18	Change	% Change
Student FTE Count	10,144	9,811	10,066	10,019	10,077	67	0.7%
Administrators							
Officials, Administrators and Managers-Instructional	21	22	25	24	21	0	0.0%
Officials, Administrators, Managers - Total	21	22	25	24	21	0	0.0%
Consultants/ Supervisors of Instruction	7	4	0	0	1	6	85.7%
Principals	15	15	15	14	14	1	6.7%
Assistant Principals	18	18	18	17	17	1	5.6%
Community Education Coordinators	1	1	0	0	1	0	0.0%
Total Administrators	62	60	58	55	54	8	12.9%
Student to Administrator Ratio	163.6	163.5	173.5	182.2	186.6	-23	-14.1%
Teachers							
Elementary Teachers (PK-6)	278	287	300	230	219	59	21.2%
Secondary Teachers (7-12)	236	240	242	316	348	-112	-47.5%
Exceptional Student Education Teachers	81	84	84	77	74	7	8.6%
Other Teachers	11	13	15	8	14	-3	-27.3%
Total Teachers	606	624	641	631	655	-49	-8.1%
Student to Teacher Ratio	16.7	15.7	15.7	15.9	15.4	1	8.1%
Professional Staff							
Guidance Counselors	21	21	22	19	19	2	9.5%
Social Workers	8	7	6	4	0	8	100.0%
School Psychologists			3	2	0	0	0.0%
Librarians /Audio-Visual Workers	11	12	11	12	12	-1	-9.1%
Other Professional Staff - Non-Administrative							
Instructional	66	68	69	71	68	-2	-3.0%
Non-Instructional	35	33	34	31	30	5	14.3%
Total Professional Staff	141	141	145	139	129	12	8.5%
Student to Professional Staff Ratio	71.9	69.6	69.4	72.1	78.1	-6	-8.6%
Support Staff							
Para-professionals	206	191	221	219	201	5	2.4%
Technicians	4	5	6	8	8	-4	-100.0%
Administrative Support Workers	92	88	91	95	95	-3	-3.3%
Service Workers	221	206	225	222	261	-40	-18.1%
Skilled Crafts Workers	9	11	7	6	7	2	22.2%
Laborers, Unskilled	19	19	25	26	24	-5	-26.3%
Total Support Staff	551	520	575	576	596	-45	-8.2%
Student to Support Staff Ratio	18.4	18.9	17.5	17.4	16.9	1.5	0.1%
Total Full-Time Staff	1,360	1,345	1,419	1,401	1,434	-74	-5.4%
Student to Total Full-Time Staff Ratio	7.5	7.3	7.1	7.2	7.0	0.4	5.8%

Source: Florida Department of Education, 2019; Student to Staff Ratios and Change Number and Percentages Calculated by Ressel & Associates.

District leaders pointed out that neither the number of schools nor the number of principals had changed over the five years shown above, and believed this increase was a change in the way FLDOE identified positions. The District also explained that the increase of positions between SY 2020-21 and SY 2021-22 included non-permanent positions added for counseling and other related services that were funded with ESSER funds to aide in the District's COVID recovery efforts.

Although there are staffing ratios that the District uses during the budget process, staff indicated that the formulas may benefit from re-evaluation.

RECOMMENDATION

Recommendation 2-3: Conduct analysis of staffing ratios annually to ensure allocations are appropriate.

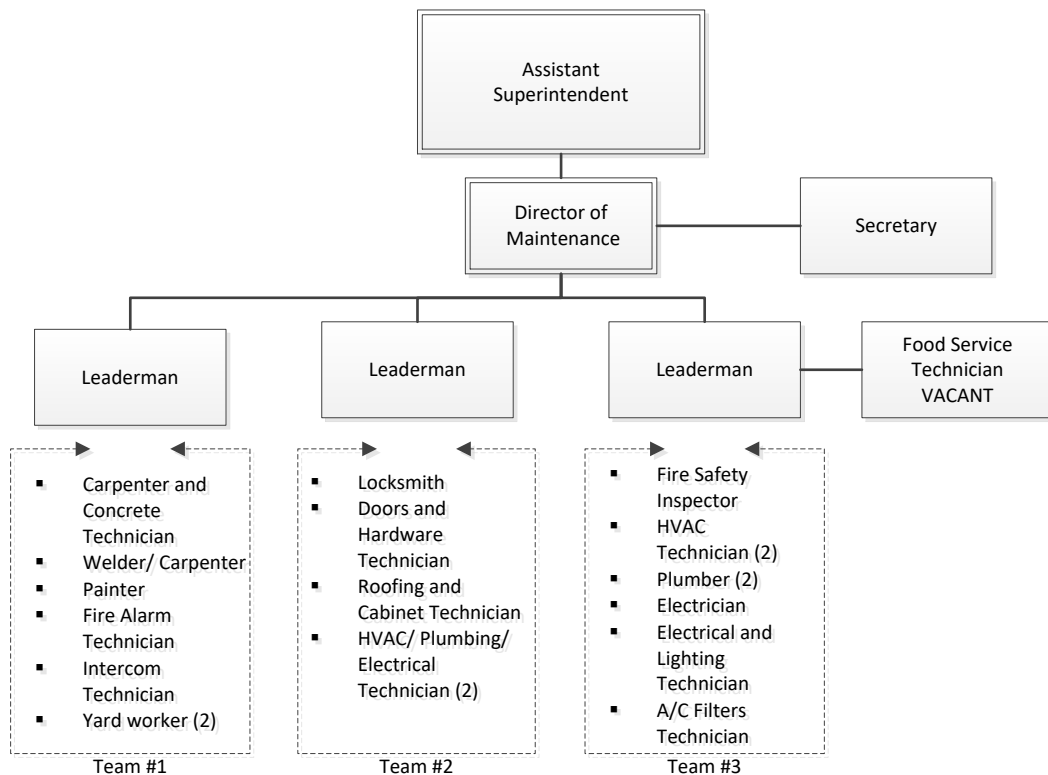
2.2 FACILITIES PLANNING, USE, AND CONSTRUCTION

2.2.1 Organizational Structure

OBSERVATION: The Maintenance Department is functionally organized into clearly defined units that minimizes overlapping functions and excessive administrative layers.

The Director of Maintenance reports to the Assistant Superintendent for Secondary Schools and Operations. **Exhibit 2-5** is the Maintenance Department's organizational structure.

**Exhibit 2-5
Maintenance Department Organization
2021-22 School Year**



Source: Maintenance Department, 2022.

Three Leadermen positions report to the Director of Maintenance. The Leadermen are the maintenance leads who supervise the maintenance staff. Each Leaderman supervises from six to eight trades specialist positions. The District structured the Maintenance Department in this manner to ensure the department distributes the trades specialists among the buildings.

The custodians do not report to the Director of Maintenance. The custodians report directly to the campus principals or assistant principals, and clean and maintain the buildings. The custodians also perform minor maintenance tasks such as changing light bulbs. The custodians and maintenance staff responsibilities do not overlap.

This organizational structure allows the department to manage maintenance functions centrally to distribute maintenance staff to the location of a workorder request, while the campus principal manages the custodial services at the campus level, allowing custodians to directly support the building leaders and students.

In its report, *How to Create an Effective Reporting Structure*, the U.S. Chamber of Commerce highlights that an effective reporting or organizational structure helps employees stay organized, work productively, and coordinate to achieve the overall mission of the entity.

OBSERVATION: The District lacks a clearly defined focus on construction projects as the Director of Maintenance is almost solely responsible for supervising major projects through a contracted Construction Manager.

The Maintenance Department is not organized with a specific focus on facilities construction projects. Facilities is not part of the department's name. The District contracts for the major components of the construction management services, including architects, engineers, and the Construction Manager. The Construction Manager manages the projects and the subcontractors, and manages the majority of the purchasing. The Construction Manager only invoices the District after he makes the purchase. The Director of Maintenance is a Certified Building Official and serves in that role for the District.

Construction projects are not ongoing throughout the year, but maintenance tasks are ongoing, and are the basis for the current structure. However, the effect is that when there are construction projects, the Director splits his attention between those functions, which increases the reliance on the Construction Manager.

As evidenced by the timing of the retirement of Director of Maintenance in order for him to return under the DROP program to assume responsibility for the planned construction projects envisioned in the Surtax resolution, this position is a key component of the construction management process. During his absence, the Assistant Superintendent is supervising the Maintenance function.

Effective districts often include a construction project accountant role as another strategy to reduce the reliance on the Construction Manager, which allows the district's project manager or director to focus attention on the project itself while the accountant tracks, records and monitors the associated paperwork and compliance auditing of the contract terms and conditions. Because

construction activities are not routine, many districts temporarily shift the paperwork and contract monitoring functions to the Purchasing Department during busy construction times. Another approach would be dedicating the current Director to construction management with some clerical support, and establishing a General Maintenance Department to continue to support the ongoing maintenance needs throughout the District.

Sole reliance on a single employee for construction management, or over reliance on contractors places the District at risk, particularly considering that the Surtax projects may be underway concurrently or at least have significant overlap. Maintaining a balance between the construction needs and the day-to-day maintenance needs will be a challenge requiring a modified approach in the coming years should the voters approve the Surtax.

RECOMMENDATION

Recommendation 2-4: Evaluate the Maintenance Department structure to determine the most appropriate approach for ensuring an appropriate focus on construction management while continuing to implement the necessary general maintenance functions.

2.2.2 Staffing Levels

OBSERVATION: Based on industry standards for maintenance staff per square feet of facilities in the District, the Maintenance Department employs an excess of eight employees.

Based on a comparison to industry standards, the District has more maintenance staff than are needed. Excluding the Director and the Secretary, the District employs three Leadermen and 22 maintenance staff for a total of 25 positions. One of the 22 positions assigned to Food Service is currently vacant.

A standard published in American School and University M&O Cost Study, indicates that a ratio of one maintenance staff to 107,439 square feet of space is an appropriate guide to use when staffing maintenance personnel. The standard references electricians, HVAC technicians, general maintenance workers and grounds crews as maintenance personnel.

Based on the District's 1,809,045 square feet reported in the FISH report, the department would need a total of 17 staff positions based on industry standards ($1,809,045 \text{ total square feet} / 107,439 \text{ industry standard square feet} = 17 \text{ staff}$). Excluding the Leaderman positions brings the total staff to 22, which means that staff are maintaining a total of 82,229 square feet per position.

Some, but not all, of the excess staffing is based on the age and condition of some of the facilities, which can significantly increase maintenance needs. As shown in **Exhibit 2-6**, the average age of CCSD facilities is second highest among its peers and the District has the highest percent of square footage in the "greater than 50 years old category" at 29.4 percent.

Exhibit 2-6
Age of Permanent Facilities
2021-22 School Year

District	Total NSF	SQFT 1-10 Yrs Old	SQFT 11-20 Yrs Old	SQFT 21-30 Yrs Old	SQFT 31-40 Yrs Old	SFT 41-50 Yrs Old	SQFT >50 Yrs Old	Avg Age
Columbia CSD	1,809,045	1.0%	16.1%	27.0%	10.9%	15.7%	29.4%	40
Flagler CSD	2,142,807	0.1%	46.9%	17.2%	23.0%	11.4%	1.3%	25
Hendry CSD	1,191,227	1.5%	4.2%	32.1%	22.2%	27.1%	12.9%	38
Putnam CSD	2,212,928	1.3%	3.5%	16.6%	26.6%	14.3%	37.7%	44
St. Johns CSD	6,514,906	25.1%	26.8%	19.2%	9.1%	7.0%	12.7%	26
Sumter CSD	1,192,898	3.2%	29.8%	19.2%	12.8%	31.1%	3.9%	32
Walton CSD	1,989,867	15.4%	46.2%	8.5%	8.6%	5.6%	15.7%	26
Average w/o CCSD	2,540,772	7.8%	26.2%	18.8%	17.1%	16.1%	14.0%	32

Source: Florida Inventory of School Houses, Florida Department of Education, June 2022.

Reducing the standard by 10,000 square feet per staff member to account for the age and condition of some of the facilities would still mean that maintenance staffing levels remain high in comparison to the standard.

Each of the Leadermen supervises from six to eight positions. The department distributes the trades specialists among the three groups, with each group maintaining from five to six assigned buildings. The Director explained that this structure is to ensure that Leaderman has about the same number of staff and that each team has several trades specialists. He said that this structure allows the Leadermen to assign the work order to the maintenance staff who is most familiar with their assigned building. Staff are shifted between the groups when more assistance is needed for a particular job or a certain trade.

Exhibit 2-7 shows the filled maintenance staffing positions and the assigned schools.

Exhibit 2-7
Maintenance Staffing
Fiscal Year 2021-22

Leaderman 1	Leaderman 2	Leaderman 3
1 Carpenter/Conc	1 Locksmith	1 Fire Safety Inspections
1 Welder/Carp/Con	1 Doors/HDWE	2 HVAC
1 Painter	1 Roofing/Cabinets	2 Plumbing
1 Fire Alarms	1 WWTP	1 Electrical
1 Intercoms	2 HVAC/Plumbing/Electric	1 Electrical/Lighting
2 Yardwork		1 A/C Filters
Total: 7 positions	Total: 6 positions	Total: 8 positions
Assigned Schools: Five Points, Westside, Summers, Pinemount, Lake City Middle, Shop	Assigned Schools: Fort White area: Elementary, Middle, High, Admin Site and Pathways	Assigned Schools: Columbia High, Richardson 6th Grade Academy, Eastside, Niblack, Melrose

Source: Columbia County Maintenance Staff List, March 2022.

Considering the new construction envisioned as part of the Surtax resolution, total square footage will change, and the average age and condition of facilities will improve. With labor costs being the leading cost driver in the District's budget, closely evaluating the number of staff is a common best practice and using industry standards to appropriately allocate staff provides the justification for such decisions.

RECOMMENDATION

Recommendation 2-5: Examine the number of maintenance staff based on workload and use the number of square feet maintained per staff to drive future maintenance staffing level decisions.

OBSERVATION: The District employs significantly fewer custodial staff than the industry standard based on net square footage.

Based on a comparison to industry standards, the District has fewer custodial staff than are needed in comparison to industry standards.

The Association of Physical Plant Administrators publication, Custodial Staffing Guidelines, Second Edition, establishes custodial staffing levels based on five defined levels of cleaning. For example, Level 2, ordinary tidiness, establishes a staffing level of one custodian for every 20,000 square feet of usable facility space.

The District employs a total of 57 custodians. One custodian is assigned to the Administration Building and one is assigned to the warehouse. Based on the square footage in the schools of 1,700,510 square feet, the number of custodians needed based on the industry standard is 85 positions (1,700,510 square feet/20,000 square feet per custodian), which shows the District has 35 fewer custodians overall.

Exhibit 2-8 includes the total number of custodians by campus and the net square footage in comparison to the number of custodians needed based on the industry standard.

For all but one campus, the number of custodians employed meets or exceeds the industry standard, and for most campuses, the custodians are accomplishing the work with significantly fewer custodians than the standard suggests.

Some of this shortage exists because the District has had difficulty recruiting and retaining individuals in these positions.

Exhibit 2-8
Analysis of Custodial Staffing and Needs per Square Foot
December 31, 2021

Facility	Number of Custodians	Net Square Feet	Custodians Needed based on 1:20,000 square foot standard	Number of Positions Above of (Below) Standard
Columbia Senior High	7 custodians; 2 head custodians	290,029	14.5	(5.5)
Richardson Middle	2 custodians; 1 head custodian	127,195	6.4	(3.4)
Melrose Elementary	2 custodians; 1 head custodian	74,159	3.7	(0.7)
Eastside Elementary	3 custodians; 1 head custodian	83,024	4.2	(0.2)
Five Points Elementary	2 custodians; 1 head custodian	74,691	3.7	(0.7)
Fort White Public School	3 custodians; 1 head custodian	106,196	5.3	(1.3)
Summers Elementary	2 custodians; 1 head custodian	93,346	4.7	(1.7)
Niblack Elementary	1 head custodian	70,774	3.5	(2.5)
Pathways Academy	1 custodian	17,586	0.9	0.1
Lake City Middle	4 custodians; 1 head custodian	168,627	8.4	(3.4)
Columbia City Elementary	3 custodians; 1 head custodian	120,265	6.0	(2.0)
Fort White High School	7 custodians; 1 head custodian	264,411	13.2	(5.2)
Westside Elementary	3 custodians; 1 head custodian	112,179	5.6	(1.6)
Pinemount School	2 custodians; 1 head custodian	98,028	4.9	(1.9)
Total	55.0	1,700,510	85.0	(30.0)

Source: Compiled by Ressel & Associates based on data from Florida Department of Education, December 31, 2021.

During interviews, the custodial supervisors and principals told the Ressel team they were comfortable with the number of custodians because the buildings were clean. Having dedicated staff can result in greater productivity; however, over time, the workload can also lead to burn out and higher than normal turnover rates.

As noted above regarding the maintenance staffing levels, the new construction envisioned as part of the Surtax resolution will impact the total square footage as well as the types of flooring that the District will maintain. The District closely evaluating the number of staff based on industry standards to appropriately allocate staff provides the justification for such decisions.

RECOMMENDATION

Recommendation 2-6: Examine the number of custodial staff to confirm that the number is appropriate given the current square footage the custodians clean.

2.3 **SAFETY AND SECURITY IMPROVEMENTS**

2.3.1 **Organizational Structure**

OBSERVATION: The two Safe Schools organization charts are not consistent regarding the clear lines of authority with who the School Resource Deputies report to, which may increase the risk during a school safety event.

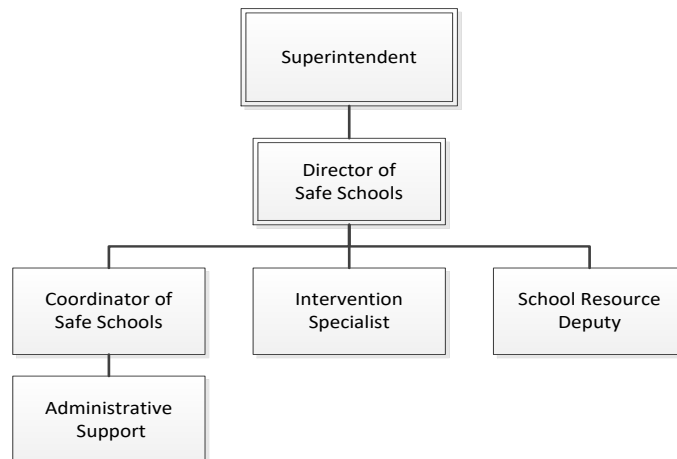
The two primary purposes of the District's Safe Schools Program are safety and security and mental health. The Director of Safe Schools manages the program along with one administrative support position, and three professional staff.

The Director of Safe Schools reports directly to the Superintendent. The Coordinator of Safe Schools oversees the monthly drills at the campuses and the annual Florida Safe Schools Assessment Tool (FSSAT) that identifies, for example, the security needs of the campuses.

The Intervention Specialist coordinates the students' needs for mental health services.

Exhibit 2-9 shows the organizational chart provided for the Safe Schools Program that also identifies a School Resource Deputy (SRD) that reports to the District's Director of Safe Schools but does not show how the SRDs are allocated to the campuses or to whom those SRDs report.

Exhibit 2-9
Safe Schools Organization
2021-22 School Year

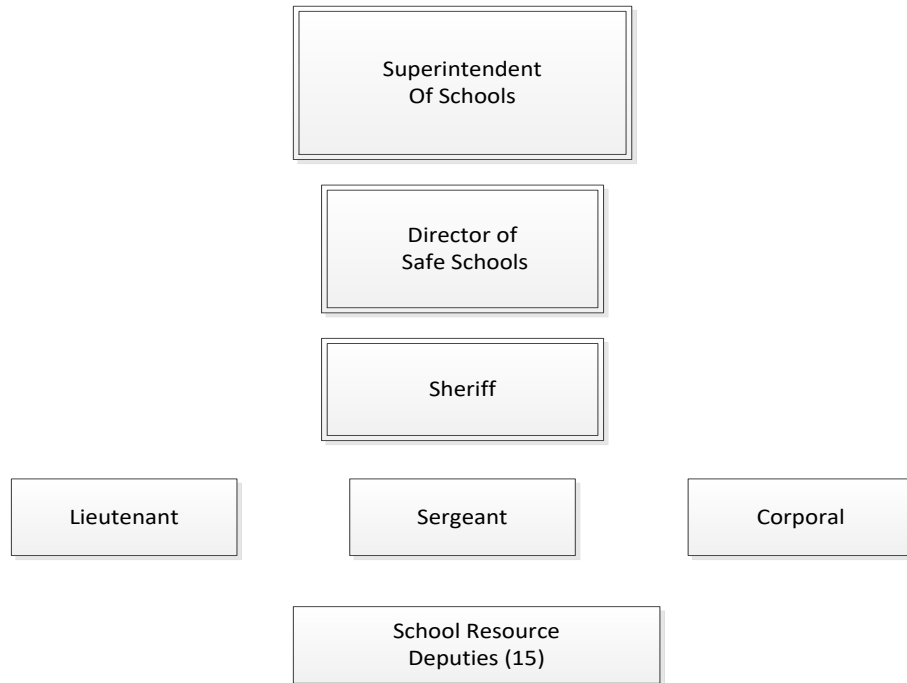


Source: Director of Safe Schools, 2022.

Exhibit 2-10 shows the organizational chart provided for School Resources Deputies. This chart shows the SRDs report to a Lieutenant, who reports to a Sergeant, who reports to a Corporal who finally reports to the Sheriff, and the Sheriff reports to the Director of Safe Schools.

The interlocal agreement between the District and the Sheriff's Office is the basis for the arrangement between the entities. The Sheriff's Office employs the SRDs and, therefore, report to the Sheriff, but they also serve the District schools.

Exhibit 2-10
School Resource Deputies – Safe Schools Organization
2021-22 School Year



- Belmont – 1
- Elementary Schools (7) – 1 each
- Columbia High School – 2
- Pathways Academy – 1
- Richardson 6th Grade Academy – 1
- Lake City Middle School – 1
- Fort White High/Middle School - 2

Source: Director of Safe Schools, 2022.

The K-12 School Security Guide prepared by the federal government’s Cybersecurity & Infrastructure Security Agency provides examples showing the importance of ensuring clear authority in a school security emergency event. SHRM, the Society for Human Resource Management, regarding delegation of authority and effective communication says to “Define the authority level; who needs to know that this person has the authority to act?”

Without clarity in the roles during an emergency, confusion may be heightened.

RECOMMENDATION

Recommendation 2-7: Clarify the safety and security reporting roles for the School Resource Deputies.

2.3.2 Staffing Levels

OBSERVATION: The agreement with the Columbia County Sheriff cites differing numbers of School Resource Deputies (SRD) within the document, and it is not consistent with the number of SRDs staffed at the campuses.

CCSD has entered into a School Resource Deputy Agreement between the Columbia County School District and the Sheriff of Columbia County. CCSD and the sheriff approved the 10-page agreement in July 2021.

The agreement states on page 1 that there will be “not less than 19 School Resource Deputies” and page 3 states that there will be “not less than 21 School Resource Deputies.” The agreement lists the 21 SRD roles. However, the cause for this difference in the agreement is unclear.

According to the organization chart provided to the Ressel team, there are 17 SRD positions, but the organization chart lists only 15 SRDs with the name of the school. The result is that agreement states a different number of SRDs than are in place in the campuses. For example, the agreement states that Lake City Middle School will be assigned two SRDs, but only one is listed on the organization chart. The agreement states that Melrose Elementary will be assigned one SRD and Niblack Elementary will be assigned one SRD. However, the organization chart shows no SRDs assigned to either of those campuses.

A best practice is to ensure that interlocal agreements are consistent with actual practice to ensure the District is receiving the number of SRDs with what the Columbia County Sheriff’s Office agreed to provide. Without clarity in all the documents, confusion may result.

RECOMMENDATION

Recommendation 2-8: Clarify the Interlocal Agreement with the Columbia County Sheriff and ensure that organization charts accurately reflect the agreement.

2.4 TECHNOLOGY IMPLEMENTATION AND UPGRADES

2.4.1 Organizational Structure

OBSERVATION: Each of the functional units within Technology operate independently and have clearly defined roles and responsibilities but there are interdependencies that could benefit from formal collaborative planning for the future.

There are technically two departments reporting directly to the Assistant Superintendent for Secondary Schools and Operations that provide technical technology related services within the District.

The Technology Department headed by the Director of Technology handles all of the technology, servers, end user devices, printers, internet, email, cameras and other hardware, infrastructure and software components. This department has central office positions and

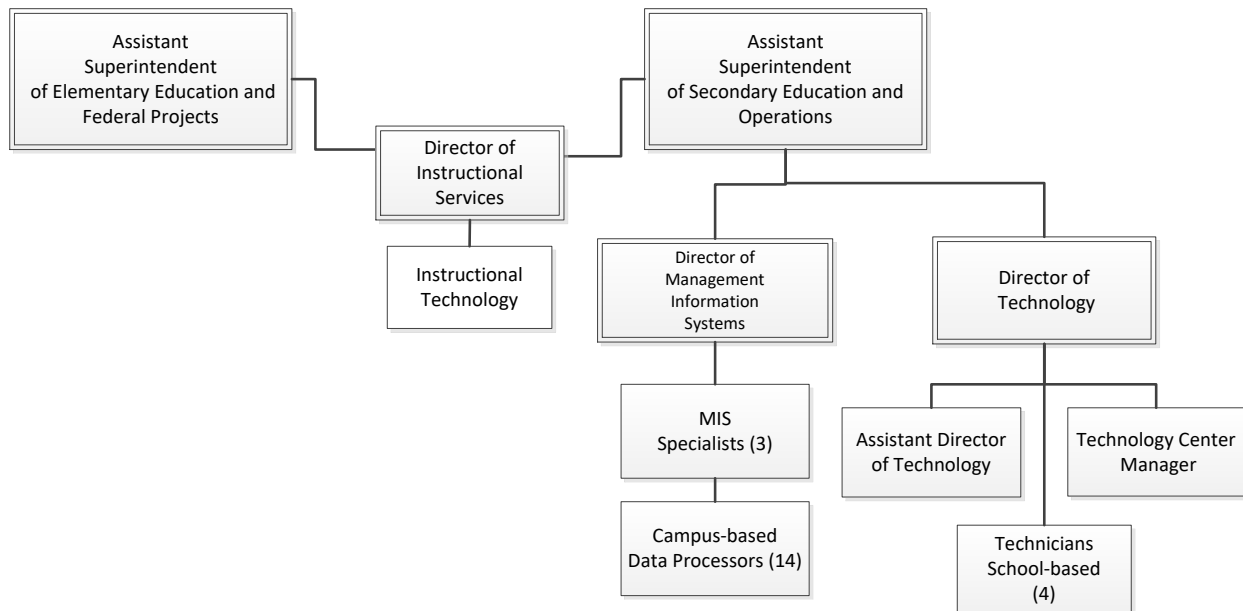
technicians that respond to work order requests and maintain the districtwide technology infrastructure. In addition, the Technical Center Manager housed in this department is the Instructional Trainer. She makes instructional videos and goes to each school and provides training when new devices are deployed. Most schools have an Instructional Coaches and/or Media Specialists with varying levels of expertise, meaning that each school has differing levels of expertise and need for support.

The MIS Department headed by the Director of Management Information Systems handles all of the student information and staff information systems. The MIS Department coordinates student counts and state reporting. Schools have assigned people to gather and enter the data, set up schedules and the like. The MIS staff work directly with the campus-based staff to ensure the data are accurately gathered and reported.

The Director of Instructional Services handles the instructional component of technology who jointly reports to the Assistant Superintendent for Secondary Schools and Operations and the Assistant Superintendent for Elementary Education and Federal Projects. The Instructional Coaches and/or Media Specialist assist the campus administrators to integrate technology into the curriculum.

Exhibit 2-11 provides a functional representation of CCSD's technology programs.

Exhibit 2-11 Information Technology Organization Structure



Source, Compiled by Ressel & Associated from Interviews, May 2022.

As discussed above, each of the three units has clearly identified roles and responsibilities, however there are interdependencies. For example, the MIS and instructional technology programs cannot function if the hardware and software are not working properly, or the infrastructure cannot support the capacity demands.

An examination of various planning documents did not appear to consider the districtwide technical, business and instructional needs. The Technology Plan prepared by the Technology Department does not mention a pilot program underway at the 6th Grade Academy where the District assigns students a computer to take home rather than having classroom computers only. The plan does, however, mention the need for adaptive and assistive technology devices and resources recommended for a student with a disability by an IEP team.

Many school districts functionally separate instructional technology from the business operations side of the technology function. To ensure collaboration between the groups, joint planning sessions, where current and future initiatives are discussed and agreed to, can generally prevent redundancies and miscommunications.

RECOMMENDATION

Recommendation 2-9: Implement formal discussion and planning sessions to emphasize the need for greater collaboration between the three technology functions.

2.4.2 Staffing Levels

OBSERVATION: The technical support staffing levels in Technology are low in comparison to industry standards, but the Director believes that the assistance and supplemental staffing CCSD receives through NEFEC is sufficient.

According to **Exhibit 2-12**, a total of eight staff, including the Director and Assistant Director, maintain approximately 13,500 campus-based devices and at least another 500 staff devices. This equates to 1,750 devices per technology staff person. Between 200 and 400 devices per staff member is the norm for most school districts.

Through the District's agreement with NEFEC, once a week a NEFEC technician comes to the District. The Director generally assigns the NEFEC technician to work on special projects like installing hardware or software or logging in new devices. The Director also uses the NEFEC technician to assist them in monitoring their processes and procedures to make sure that CCSD remains in compliance and are working effectively. Based on a report provided by the Director, the District paid NEFEC \$32,729 for Instructional Technology Services based on their student FTE counts and the formulas for allocating costs among the participating districts. The NEFEC website shows the following services:

The Information Technology Program provides technical support and technology training to 10 NEFEC member districts, the Florida School of the Deaf and the Blind, and P.K. Yonge Developmental Research Lab School. The IT team is available to assist districts and school staff in technology in-service training, customized workshops, and hands-on technical support. The program also provides support with Digital Classroom planning, third-party evaluations and technology audits. This service to the districts allows for weekly site visits, project based visits, and remote and off-site support.

There is one very experienced person at NEFEC that CCSD can call for help on more complex issues. In addition, during peak periods at the beginning of the school year, NEFEC sends in a team of people to assist CCSD in setting up the teacher and classroom devices for the new year.

Exhibit 2-12
Total Devices by Campus

Facility	Chromebooks	Laptops	Desktops	Unweighted Student FTEs 3rd Survey	Chromebooks per Student	Total Devices per Student
Columbia City Elementary	750	60	50	560	1.34	1.54
Columbia Senior High	2,000	165	250	1,666	1.20	1.45
Eastside Elementary	875	60	30	621	1.41	1.55
Five Points Elementary	530	60	70	379	1.40	1.74
Fort White High School	1,300	140	145	1,111	1.17	1.43
Fort White Elementary	770	70	75	611	1.26	1.50
Lake City Middle	1,150	80	175	982	1.17	1.43
Melrose Elementary	650	55	50	347	1.87	2.17
Niblack Elementary	350	45	75	266	1.32	1.77
Pathways Academy	120	24	80	70	1.72	3.22
Pinemount School	700	50	35	434	1.61	1.81
Richardson Middle	800	55	80	491	1.63	1.91
Summers Elementary	700	55	30	468	1.50	1.68
Westside Elementary	750	65	50	660	1.14	1.31
Total	11,445	984	1,195	8,664	1.32	1.57

Source: Director of Technology, May 2022.

RECOMMENDATION

Recommendation 2-10: Monitor the technical support staffing levels to ensure that the current arrangement that includes support from NEFEC remain sufficient to meet user needs.

CHAPTER 3:
ALTERNATIVE DELIVERY METHODS

3.0 ALTERNATIVE DELIVERY METHODS

Chapter 3 presents audit findings related to alternative delivery methods used in the program areas under review. As part of the fieldwork, Ressel & Associates examined the programs and services the Columbia County School District (CCSD) is currently providing through shared services or outsourced/contract arrangements and also assessed what, if any, activities or services, might be delivered in an alternative method. Further, Ressel & Associates evaluated the manner in which the District assesses alternative delivery methods.

The specific audit evaluation tasks performed include:

- 3.1 **Feasibility of Alternative Methods** -- Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions;
- 3.2 **Cost/Benefit Assessment** - Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions;
- 3.3 **Service Delivery Changes** - Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services; and
- 3.4 **Additional Opportunities** - Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer school Districts (e.g., other school Districts, etc).

Finding on alternative delivery methods: Partially Meets. CCSD is using contracted services but has not adopted a formal process for evaluating the costs and benefits of performing the work in-house or hiring in-house staff to perform the functions. There are instances where costs and productivity savings are evident. However, there may be additional opportunities where the analysis of the costs and benefits of alternative delivery methods could benefit the District.

Findings by Research Subtask:

- Subtask 3.1 - *Feasibility of Alternative Methods – Partially Meets* – CCSD has made use of contract services, outsourcing and other alternative delivery methods throughout the District; however, there is no formal process in place to evaluate the feasibility or cost/benefit of these decisions. CCSD is a member of the North East Florida Education Consortium (NEFEC) and receives services in Technology and other areas that are cost effective and reduce the need for additional staffing. CCSD assessed feasibility related to alternative methods for hardening of fences and elected to use a contract vendor.

Technology also assessed the feasibility of using vendor service in the area of Cyber Security.

- Subtask 3.2 - *Cost/Benefit Assessment – Partially Meets* – CCSD uses the services of Bond and Financial experts who provide the needed expertise in a cost-effective manner. CCSD found that the technical services subscribed to through NEFEC provide hardware, software and technical support in a very cost-efficient manner. The District has structured some construction-related contracts to be “ongoing” to allow their use on projects that develop during the year but has not verified the effectiveness and cost savings using this method.
- Subtask 3.3 - *Service Delivery Changes – Meets* – CCSD has entered into a contract with a national substitute provider, which has resulted in a significant workload reduction for school and central office staff as well as a consistent source of substitutes. The implementation of the Marjory Stoneman Douglas High School Public Safety Act resulted in the District developing the Safe Schools Program, including adding four new staff positions to address the school safety and mental health requirements of the Act.
- Subtask 3.4 - *Additional Opportunities – Meets* – Maintenance staffing levels exceed industry standards, while custodial staffing is lower than industry standards. CCSD should conduct an analysis to determine whether an alternative service delivery model would be more effective and efficient. Likewise, the device to technician ratio is very high and despite the supplemental assistance provided by NEFEC, the Department has not conducted an analysis of the costs and benefits of contracting for versus hiring additional staff to fill the need.

In this chapter, alternative delivery methods in the Columbia County School District are presented in the following functional areas:

- 3.1 Districtwide Support for Areas Under Review
- 3.2 Facilities Planning, Use, and Construction
- 3.3 Safety and Security Improvements
- 3.4 Technology Implementation and Upgrades

3.1 DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW

3.1.1 Feasibility of Alternative Methods

OBSERVATION: CCSD has made extensive use of contract services, outsourcing and other alternative delivery methods throughout the District; however, there is no formal process in place to evaluate the feasibility or cost/benefit of these decisions.

As shown by the list of contracted and outsourced services described in this chapter, CCSD has taken advantage of various opportunities for outsourcing certain services or pursuing alternatives to the traditional methods of doing business. For example, with the District’s new auditorium building at Fort White High School (case study #1), CCSD contracted for each phase of the project rather than issuing a contract for the entire project, including architectural design services, mechanical engineering services, and construction manager services.

When determining whether to outsource certain tasks, administrators in the operations areas stated that the rationale was generally based on a need to get the job done in a timely manner or the need for additional expertise not found in-house. In the Maintenance Department, for example, there are a number of ongoing contracts with external providers.

According to industry experts, when there is need for highly technical services or the need is intermittent and would not occupy the time of a full-time employee, it may be more cost effective to contract for the service. Or, if the demand is ongoing with peaks that would demand an excessively large staff, a contract service that can guarantee coverage during peak periods may be more cost effective. However, at this time, Maintenance staffing exceeds industry standards, therefore the reverse may be true. If the District staffs for peaks, the option to contract for services in peak periods might allow the District to reduce staffing.

Creating a uniform process for justifying the use of contract services—that includes a cost benefit analysis of both hiring in-house staff and the contract option, and the associated indirect costs—can provide a more studied approach for such decisions.

RECOMMENDATION

Recommendation 3-1: Create a uniform process for justifying both contract services and the creation of new positions, which examines the full cost and benefits for both options.

OBSERVATION: CCSD joined the Northeast Florida Education Consortium (NEFEC) and receives services that are cost effective due to the economies of scale that the District can achieve through the partnership with other districts.

The District has not completed an analysis of cost savings at the state or local level; however, school districts and state leaders acknowledge the value of providing smaller rural districts resources and services that these districts would not have access to acting alone.

The Northeast Florida Education Consortium (NEFEC) provides services to the Columbia County School District. The Consortium is a regional, non-profit, educational service agency established to provide cooperative services to small and rural member districts in Northeast Florida. It exercises no control over districts, is non-regulatory, and has no taxing authority. Participation in programs and services through the Consortium is completely voluntary.

NEFEC serves 15 school districts, 150 schools, 4,700 teachers, and 7,500 students in Northeast Florida including the Columbia County School District.

For 2021-22, the Columbia County School District is participating in the NEFEC programs shown in **Exhibit 3-1**.

Exhibit 3-1
Northeast Florida Education Consortium (NEFEC)
2021-22 Membership Fees for the
Columbia County School District

Program	Fee
NEFEC Membership Resolution	\$26,687
Instructional Services Program	\$48,346
Enterprise Resource Software	Education Technology Service Fee = \$99,150 Annual License Fee = \$32,072.00
Risk Management	\$1,483,860
Information Technology	\$32,604
Human Resources Management Network	\$7,923
Virtual Instruction	*
TOTAL ANNUAL COST	\$1,730,643

**Varies by the number of students who participate.*

Source: CCSD's 2021-22 Membership Agreement with NEFEC.

During interviews, staff stated that NEFEC provided daily support at some level to the finance, human resources and instructional areas of the District.

RECOMMENDATION

Recommendation 3-2: When the District develops the uniform process to justify contract services (see Recommendation 3-1), conduct an analysis of NEFEC services.

3.1.2 Cost/Benefit Assessment

OBSERVATION: CCSD uses the services of Bond and Financial experts who provide the needed expertise in a cost-effective manner.

According to the former CFO, when she initially came to the District, CCSD had not kept up with the SEC filings and the District was out of compliance. Per SEC rules, agencies that issue debt publicly have to submit annual filings and filings when certain events take place.

CCSD did not have the expertise at that time to perform these functions in-house. The cost to hire an individual with the type of expertise was not only cost prohibitive, but the need for these specialized services was intermittent, consequently the District decided to seek outside assistance.

At this time, the District uses the services of the following firms:

- **Digital Assurance Certification, LLC (DAC) Bond** – This firm provides post-issuance securities compliance services to assist the District to comply with SEC reporting and tax compliance requirements. DAC provides much needed expertise in keeping up with the filings and knowing what events are required to be disclosed. The former CFO recalled that the District had to “jump through many hoops” when CCSD re-financed the COPs

because CCSD was out of compliance. In the event that CCSD issues debt to finance a portion of the Surtax projects, this firm will be used to assist the District to set up the post-issuance compliance monitoring and reporting systems. The annual cost for this service is under \$3,000 annually.

- **PFM Financial Advisors, LLC** – This firm provides financial advisory services specifically for governmental entities. The firm provides financial forecasting services as evidenced by the assessment CCSD provided for the issuance of debt related to the projects envisioned in the Surtax resolution. When new debt is issued, CCSD will make sure the District has all the players available to meet the requirements. When alerted by the underwriter that the market may be right for bond refunding, the District looks to PFM to provide analysis of CCSD's current situation to determine if re-financing is profitable. According to the SY 2016 Audited Financial Statement, the Refunding Certificates of Participation, Series 2015A, were issued to reduce the total debt service payments over the next 17 years by \$1,530,661.95 and to obtain an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,192,307.58. There is no annual cost for these services, rather the District pays according to the requested services. The last invoice found by the Finance Department was from 2020 for the preparation of the required Arbitrage Report for a cost of \$2,500.

As shown, the total cost for both services in any given year equates to less than one month's salary for an individual with legal and financial expertise, and in return, the District has access to multiple legal and financial experts with specialized expertise in each field and due to their expert advice. The District will save \$1.5 million over a 17-year period based on the Refunding of Certificates of Participation.

3.1.3 Service Delivery Changes

OBSERVATION: CCSD has entered into a contract with a national substitute provider, which has resulted in a significant workload reduction for school and central office staff as well as a consistent source of substitutes.

The tracking and monitoring of substitute teachers is traditionally a time-consuming, labor-intensive process, beginning with the tracking of scheduled and unscheduled teacher absences, calling to locate a substitute to cover for that teacher, tracking the time that a substitute is on the job, and reconciling the payroll and timekeeping by individual, program area, school and cost center.

According to the CFO and the Director of Human Resources, finding substitutes to fill absences and vacancies for teachers, paraprofessionals and custodians had become challenging. In many districts, the Ressel team has observed the need for additional payroll personnel dedicated to the reconciliation of substitute payrolls, specialized platforms that automate the calling process for locating a substitute that still requires manual calling when the system is unable to locate a substitute in a timely manner, etc.

Initially, CCSD identified another provider of substitutes, but eventually negotiated a contract with ESS because the cost was less and the services the first vendor provided in terms of timekeeping and the like exceeded what was available from the first provider.

CCSD has entered into a contract with a national substitute company that uses their own platform rather than the AESOP/ Frontline systems used in other districts. When alerted that a campus needs a substitute, the firm locates and provides the substitutes and pays them directly, thereby eliminating the need to set up and maintain personnel files.

The vendor sends monthly invoices, and the Finance Department reconciles the invoice and checks the substitute use against the leave system. CCSD's Risk Management Department screens all substitutes employed by the firm prior to granting the firm the authority to use a given substitute.

Each school has a vendor-supplied device where the substitute scans themselves in and out to show time worked. Secretaries at each school have the ability to sign on to the system to record the time in and out, if necessary, but this is the exception, not the rule. School level involvement is reduced to minutes rather than hours of each day spent calling, tracking time, etc. At the central office level, payroll is not involved in paying the substitutes, tracking and processing benefits, taxes, or payroll deductions for the substitutes, and IT is not responsible for maintaining a separate platform such as AESOP.

Total year-to-date payments to ESS for substitute services in FY 2021-22 is \$603,829.03. The District did not retain information on the total amount paid to substitutes prior to the decision to contract, however, the CFO said the cost is marginally higher than the cost of using an in-house substitute pool. Should CCSD decide to bring this service back in-house, additional staff would be needed at the school and central office level, which in her opinion, would negate any savings.

Based on the amount paid to ESS versus the cost of employing and paying substitutes an hourly rate plus benefits, as well as the associated administrative costs, the cost for outsourcing appears to be comparable. The most significant benefit identified by District administrators was the painless change in the service delivery process.

3.1.4 Additional Opportunities

The Ressel team identified no additional opportunities for alternative delivery methods at the central administration level.

3.2 FACILITIES PLANNING, USE, AND CONSTRUCTION

3.2.1 Feasibility of Alternative Methods

OBSERVATION: The District has not formally evaluated the feasibility of using external contractors rather than maintaining full-time staff for every Maintenance team, but CCSD maintains multiple contracts with providers for various types of services to augment the work that current staff cannot efficiently perform.

The Maintenance team does not include professional certified positions such as architects, mechanical engineers, or electrical engineers. As a result, the District has opted to have a professional service contractor available in many of these areas. The District did not conduct a formal evaluation of the cost/benefit of contracting for these services rather than developing internal positions to provide the services.

Exhibit 3-2 shows the contracted services and contract period. As shown, the list includes a variety of trades.

Exhibit 3-2
Contracted Services
Active in FY 2022

Service Type	Contractor	Contract Period
Architect	Kail Partners	February 26, 2013 – Ongoing
Mechanical Engineer	Coburn & Associates	July 1, 2015 – Ongoing
Electrical Engineer	Coburn & Associates	July 1, 2015 – Ongoing
Construction	Gray Construction Services	July 20, 2021 – Ongoing
Roofing	O’Neal Roofing	June 8, 2021 – June 7, 2022
Mechanical Services	Bill Williams Mechanical	June 8, 2021 – June 7, 2022
Site Preparation	Bubba’s Site Prep	July 1, 2021 – June 30, 2023
Plumbing	Paradise Plumbing	July 1, 2021 – June 30, 2023
Fencing	North Florida Fencing	March 15, 2020 – March 14, 2023

Source: CCSD List of Contractors, April 2022.

In some instances, the work is outsourced because it is impractical for the District to hire an individual with the credentials and expertise to perform intermittent work. Rather, retaining these positions on an as-needed basis is generally more cost efficient. In other instances, such as the vendor who does the fencing work, the District has made a conscious decision not to hire additional staff to do the work because the cost of a crew of a full-time employee plus benefits is significantly higher than simply using a contractor.

Best practice is to regularly evaluate the decision to contract for a service or have the service available as part of the staff. Districts calculate the total cost of external contractors and compare it to the cost of adding a new position to the Department. Data-based decisions can provide information to assist with making the best decision for the District.

RECOMMENDATION

Recommendation 3-3: Evaluate existing in-house maintenance services and activities to assess the feasibility of outsourcing certain services or activities in order to reduce the need for full-time staff.

3.2.2 Cost/Benefit Assessment

OBSERVATION: The District has structured some construction-related contracts to be “ongoing” to allow their use on projects that develop during the year but has not verified the effectiveness and cost savings using this method.

As shown in **Exhibit 3-2**, the District has “ongoing” contracts for four types of professional services, including an architect, mechanical engineer, electrical engineer, and construction.

The District prefers the contracting model to have contractors readily available to service their needs should a project arise during the year. Therefore, CCSD structures many contracts without an end date and without the contract being particular to a certain project. This allows the flexibility needed for the District.

However, CCSD has not conducted a cost/benefit assessment to determine if this contracting model is the most efficient way to handle these specialty services. The best practice is for districts to have data to evaluate options. Without a process to confirm if this is beneficial financially or only for convenience, the District lacks enough information.

RECOMMENDATION

Recommendation 3-4: Verify the effectiveness and cost savings achieved by the District’s current practice of structuring some contracts as “ongoing.”

3.2.3 Service Delivery Changes

OBSERVATION: The Maintenance Department has not evaluated alternative service delivery method options for construction projects to determine if other methods would reduce program cost without significantly affecting the quality of services.

The role of the Maintenance staff team is to service the existing facilities. The Director does not assign staff to participate in any component of building and construction projects.

For example, with the District’s new auditorium building at Fort White High School (Case Study #1 in **Chapter 1** of this report), CCSD contracted for each phase of the project, including architectural design services, mechanical engineering services, and construction manager services because these services are not available from the Maintenance Department staff.

The District employs trades workers to maintain the facilities, but is not staffed to carry out facility- related functions such as planning, construction or renovation projects. The Department name is the Maintenance Department and the Director’s title is the Director of Maintenance.

The Maintenance Leads indicated that the goal was to have about the same number of staff with each Lead, and to service about the same number of buildings.

The best practice for many districts is to regularly evaluate the service model to determine how best to implement the construction projects efficiently.

RECOMMENDATION

Recommendation 3-5: The Maintenance Department should evaluate its service delivery method for construction projects to determine if changes could be made to reduce program cost without significantly affecting the quality of services.

3.2.4 Additional Opportunities

OBSERVATION: Maintenance staffing levels exceed industry standards, while custodial staffing is lower than industry standards, and the District has not conducted an analysis to determine whether an alternative service delivery model would be more effective and efficient.

As discussed in **Chapter 2** of this report, maintenance and custodial staffing are not consistent with industry standards using the number of square feet in the facilities maintained and cleaned as the basis for the number of staff needed. Based on industry standards, the District is understaffed in the custodial area and overstaffed in the maintenance area.

For the maintenance staff, a review of the work orders conducted by trade, by school and by staff, could provide a data-based analysis to determine if there are opportunities for consolidating some of the work among fewer maintenance staff and eliminating some of the maintenance staff positions.

The staff are maintaining older buildings, so this analysis will be even more critical related to the Surtax-related projects as the number of buildings and the total square footage will shift. Also, newer buildings are easier and more efficient to maintain, which may result in the need for fewer staff.

The Planning Guide for Maintaining School Facilities published by the School Facilities Maintenance Task Force, National Forum on Education Statistics and the Association of School Business Officials International reflects on the best strategy to manage contracted facilities activities. The Guide cites the following best practice:

School staff must still put considerable energy into managing privatized endeavors. For example, when contracted staff are hired, precise specifications must be drawn up for the procurement, including an objective standard for measuring performance. Moreover, depending on the complexity of the task, a member of the in-house staff may still need to serve as project manager. To be effective, the project manager should have expertise in maintenance and operations, a thorough understanding of the contractor's scope of work, the skills to evaluate the contractor's performance, and the authority to assign supplemental support tasks to in-house staff.

The cost benefit analysis should include considerations such as benefit costs for employees and the cost of maintaining machinery and equipment in-house versus the cost of contracting for the service with all equipment provided.

RECOMMENDATION

Recommendation 3-6: Conduct a comprehensive staffing analysis and contract review to determine optimum staffing levels in combination with actual needs for supplemental expertise or peak staffing needs in each category.

3.3 **SAFETY AND SECURITY IMPROVEMENTS**

3.3.1 *Feasibility of Alternative Methods*

OBSERVATION: Fencing for the schools as part of the school building hardening projects was contracted for with an experienced fencing company to ensure a secure perimeter, but the District has not evaluated other in-house services.

The District received a total of \$177,310 in hardening funds from the Florida Department of Education (FLDOE) from the requests included in the FSSAT.

Exhibit 3-3 shows fencing projects totaling \$143,922, constituted 81.2 percent of all the hardening projects.

**Exhibit 3-3
Fencing Projects
FY 2021**

School	Description	Amount
Columbia City Elementary School	South and West perimeter fencing	\$60,126
Lake City Middle School	Perimeter fencing	\$26,196
Columbia High School	Eastern boundary field perimeter fencing	\$57,600
Total		\$143,922

Source: Budget Narrative Hardening, 2021.

The District's three-year contract with an experienced fencing contractor was critical to ensuring a quality product.

Alternatively, the Maintenance staff conduct the fire alarm testing and inspections, intercoms, and fire safety inspections. The staff have experience with these tasks, and consequently, CCSD does not use contract services like many other school districts. Outsourcing might be an option, but the District would need to conduct a cost analysis to determine whether this would benefit the District..

Regularly evaluating the data to determine whether to use contract services or provide the services in-house requires analysis and consideration of all the facts including total costs for each option and the quality of services provided by those options.

RECOMMENDATION

Recommendation 3-7: As with all maintenance functions, evaluate existing in-house services and activities to assess the feasibility of alternative methods of providing services.

3.3.2 Cost/Benefit Assessment

OBSERVATION: Should the District determine that a Guardian program is warranted, an opportunity exists to carefully examine the costs and benefits of various options that could enhance safety districtwide.

The District coordinates with the Sheriff's Office to provide the School Resource Deputy Program to provide security on campuses.

The District annually contracts with the Sheriff's Office for the School Resource Deputy program, "including not less than 19 SRDs, their vehicles, supplies and equipment," at an annual cost of \$896,565.

Some districts also create a Guardian program to supplement the SRO program. The Marjory Stoneman Douglas High School Public Safety Act allows school districts to create a Guardian program to aid in the prevention or abatement of active assailant incidents on school premises. The FLDOE cites the following about the Guardian program:

The Coach Aaron Feis Guardian Program was established in 2018 through the Marjory Stoneman Douglas High School Public Safety Act. In its initial report, the Marjory Stoneman Douglas Public Safety Commission found that having Guardians in schools is the best way to ensure highly trained personnel are in place to respond immediately in the event of a school shooting.

Guardians are armed personnel who aid in the prevention or abatement of active assailant incidents on school premises. They are either school employees who volunteer to serve in addition to official job duties or personnel hired for the specific purpose of serving as a school guardian.

For a Guardian program to be effective, the right blend of SRDs and Guardians would need to be determined at each campus and level. Arbitrarily assigning a set number of each type positions would result in inconsistent service as some campuses have greater needs.

Further, CCSD may want to examine whether other staffing or service options, such as security guards, should be used to supplement the Guardian and SRD staffing as a way to expand coverage at a lower hourly cost.

Finally, establishing the roles and responsibilities and reporting relationships among the District administration, the Sheriff, the SRDs and the Guardians could impact safety responses as well as costs. For example, if the Guardians are required to carry a weapon, the hourly cost for the service or an employee could increase.

The primary benefit of conducting a review of the overall costs and benefits of a Guardian program is the opportunity to restructure the program to provide more comprehensive safety services in a cost effective manner.

RECOMMENDATION

Recommendation 3-8: Conduct a cost/benefit analysis of the various options related to adding a Guardian program.

3.3.3 Service Delivery Changes

OBSERVATION: The implementation of the Marjory Stoneman Douglas High School Public Safety Act resulted in the District developing the Safe Schools Program, including adding four new staff positions to address the school safety and mental health requirements of the Act.

Upon the passage of the Act, the District acted promptly to create the program and corresponding required staff positions.

The District's Safe Schools Program includes two primary purposes – safety and security and mental health. The program includes a Director of Safe Schools, administrative support, and three staff. The Director of Safe Schools manages the program and reports directly to the Superintendent. The three staff include a Coordinator of Safe Schools who oversees the monthly drills at the campuses and the annual Florida Safe Schools Assessment Tool (FSSAT) that identifies, for example, the security needs of the campuses.

The Safe Schools team also includes the Intervention Specialist who coordinates the students' needs for mental health services. There are also School Resource Deputies who assist at the campuses.

Changing the service delivery method confirmed that the District is serving its students as intended by the Act.

3.3.4 Additional Opportunities

The Ressel team identified no additional opportunities for alternative service delivery in this area.

3.4 TECHNOLOGY IMPLEMENTATION AND UPGRADES

3.4.1 Feasibility of Alternative Methods

OBSERVATION: CCSD is effectively addressing the growing cyber security issues of the District by contracting for network monitoring services rather than hiring a full-time Cyber Security Engineer/Specialist.

CCSD has contracted for the services of Secureworks – a vendor that provides 24/7/365 network monitoring at their Security Operations Center (SOC). In the event that the vendor identifies critical computer anomalies or breaches, CCSD's Technology team is immediately notified.

The Director indicated that as the Cyber Security issues became a greater risk, he looked at the need to hire someone to take on that role in the Department and determined that a Cyber Security

Engineer / Specialist would cost well over \$100,000 per year plus benefits, which at the time was cost prohibitive.

The Director researched alternative opportunities for addressing the need and settled on the use of a firm that provides automated security monitoring services at a cost of less than \$10,000 per year. The vendor system prevents, detects, and responds to continuously evolving threats and vulnerabilities and monitors the District's networks 24/7/365 whereas a single individual would not have that monitoring capability. In addition, this firm provides technical support as issues arise. The system immediately notifies staff of attempted breaches or other issues, and vendor support staff are available to assist as-needed. The Director also said the vendor has helped them to identify and prioritize weaknesses or vulnerabilities in their systems that CCSD could or should strengthen to improve security.

By researching the alternatives to hiring a new employee, the Director was able to identify a cost-effective alternative that provides continual coverage.

3.4.2 Cost/Benefit Assessment

OBSERVATION: CCSD subscribes to technical services through NEFEC hardware, software and technical support in a cost-efficient manner.

In the basic agreement with NEFEC, there are three basic assessments for services related to information technology that equate to a total cost to CCSD of \$163,826 annually. The services listed as part of each assessment are not inclusive but provide a general overview of the scope of services.

Education Technology Service Fee = \$99,150.00

Basic fee for services based on CCSD's student FTE count. The amount includes a basic fee of \$50,457 plus a graduated rate per student FTE.

Skyward Annual License Fee = \$32,072.00

The licensing fee is a separate assessment, but the services provided as Education Technology relate to the support for Skyward and the related systems.

NEFEC's services in this area include:

- Providing hosting capabilities that support the Skyward fully integrated Finance and Human Resource enterprise resource software system.
- Ensuring Skyward enterprise resource software system is capable of complying with all existing State mandated reporting requirements of school districts.
- Providing Tier 1 and advanced technical support and training for the Skyward enterprise resource software system.
- Providing hardware and infrastructure necessary to store Board data
- Providing disaster recovery measures which include:
 - Active replication of District's data files from host to off-site Disaster Recovery site;
 - Daily, weekly and monthly backups;

- Failover to redundant telecommunication link in the event primary circuit fails; and
- Conducting an annual test of Disaster Recovery procedures
- Providing professional technical staff as approved by the Advisory Council
- Providing technical support to the District MIS Departments.
- Providing a User Help Desk Service.

Information Technology Annual District Assessment = \$32,604.00

NEFEC's services in this area include:

Planning, implementing and evaluating all aspects of the Information Technology Program which include:

1. Providing technical support
 - a) Setup and configure new equipment, hardware and software
 - b) Setup management of network
 - c) Troubleshoot existing technology
 - d) Assist with network design and installation
2. Consulting on infrastructure
 - a) Global network analysis, and advice on network best practices
 - b) Server administration techniques
 - c) Security analysis including spyware, antivirus, and breach potential
 - d) Support for server technologies providing redundancy, failover, and backups
 - e) Support for VMware and Hyper-V virtualization technologies
 - f) Support for Network Routing and Switching
 - g) Full support for Internet Service Provider switchovers
3. Researching Technology
 - a) Disseminate information concerning successful and unsuccessful uses of technology
 - b) Provide technical information on networking, grant writing, technology planning, and technology trends
 - c) Provide assistance in connecting the District with vendors for training and support
4. Facilitating a network of statewide resources with school-based technology programs
5. Ensuring student testing profile security
6. Providing third party evaluations
7. Providing professional and technical assistance in the development, submission, and tracking of the Digital Classroom Plan
8. Serving as liaison between the District and FLDOE to provide a perspective on what is vital and critically important in relation to digital learning implementation
9. Assisting the District in meeting E-Rate deadlines and complying with regulatory requirements in order to maximize E-Rate funding

As part of the agreement with NEFEC, the Director said that NEFEC sends a NEFEC technician into the District once a week. The Director assigns the individual special projects such as installing new hardware or software, logging in new devices, assisting them to monitor and trouble shoot critical functions, and the like. These individuals work with all of the participating districts and bring with them a wealth of knowledge and experience as well as information on effective solutions used by other members to address similar issues. The Director said there is

one very knowledgeable NEFEC staff person that the Director calls on for the more complex issues.

In addition, at the beginning of the year, when the Department needs to configure and set up for the new year all teacher devices, NEFEC will send in a crew of staff to assist the CCSD team with that process.

A very conservative estimate for the direct purchase of all of the hardware and software licenses and data storage and disaster recovery services is from \$100,000 to \$150,000 annually. Assuming that a single highly experienced employee would be capable of providing all of the other technical services a conservative salary of \$125,000 annually plus benefits of approximately 30 percent of base would equate to another \$162,500 annually. Therefore, the services provided by NEFEC in this area for of \$163,000 is approximately half of the cost for providing these services in-house.

3.4.3 Service Delivery Changes

The Ressel team found no instances where Technology program administrators made an evaluation/assessment that resulted in a change to service delivery methods.

3.4.4 Additional Opportunities

OBSERVATION: As noted in Chapter 2 of this report, the device to technician ratio is very high, and despite the supplemental assistance provided by NEFEC, the Department has not conducted an analysis of the costs and benefits of contracting for versus hiring additional staff to fill the need.

Chapter 2 discusses the fact that at this time the ratio of devices to technician exceeds industry standards. Eight staff, including the Director and Assistant Director, are maintaining approximately 13,500 campus-based devices and at least another 500 staff devices. This equates to 1,750 devices per technology staff person. Between 200 and 400 devices per staff member is the norm for most school districts. As the student population grows and the number and type of devices used by the district increase or become more complex, an opportunity exists for considering the benefits of outsourcing some of the functions currently performed in-house.

One related decision CCSD made in recent years was to contract for the services of a recycling company to handle the disposal of obsolete technology equipment. While the Department did not specifically do this to reduce costs, the contract has provided the District assurances that the memories are cleared prior to disposal and that devices are picked up and recycled as quickly and efficiently as possible.

Other Florida school districts issue ongoing contracts to supplement the permanent staff in areas such as:

- Repair and maintenance of hardware
- Installation of telecommunication and audio video devices
- Help desk functions
- Network maintenance

The decision is based on areas of critical need, lack of sufficient staff or expertise, and so forth. CCSD has used contract services on an as needed basis for some of these functions, however the decision to issue an ongoing contract would require additional prioritization of need and a systematic cost benefit analysis.

Recommendation 3-9: When appropriate, conduct the analysis necessary to prioritize needs and determine if quality goods or services are available in the marketplace at a cost that is competitive or better than the cost of performing the work in-house.

OBSERVATION: CCSD has an opportunity to define its philosophy regarding the lease of purchase of devices districtwide.

CCSD made the decision to lease computers several years ago, based on the fact that CCSD could not afford to buy the devices outright; the lease allowed them to refresh at a lower cost.

However, in recent years the District has used ESSER money to purchase computers outright, which has resulted in a blended system where some devices are leased, and others are owned.

CCSD has a three-year refresh plan in place to address the need for devices capable of handling the emerging instruction software needs. At this time, the District annually dedicates approximately \$457,000 from the 1.5 Mil rate to pay for the refresh with Dell. The cost varies from year to year, depending what areas are refreshed in each year of the cycle. The refresh includes computer labs, staff devices, and one chrome book per four students. The cost has gone down as the District has used ESSER money to purchase devices outright.

As ESSER money goes away, the District plans to use a portion of the Surtax proceeds to sustain the refresh needs.

While this list is not intended to be all inclusive, the costs and benefits of lease versus buy decisions identified by major providers include the following:

Pros of Leasing:

- Easy and continuous upgrades
- Smooths out cash flow
- Shipping and some installation may be covered in total price
- No upfront cash for purchase or down payments

Cons of Leasing:

- The total cost per device over the life of the lease may be higher
- No resale value if ownership does not transfer at the end of the lease
- Navigating the contracts and legal complexities of the lease itself

Pros of Buying:

- Per device costs are typically cheaper
- You own the device – no use restrictions, etc.
- Buying is straightforward

- There may be residual value or uses for equipment

Cons of Buying:

- Cash is needed up front
- The devices are yours to track, repair and store
- When the devices become obsolete a new purchase is needed to replace them
- If there are rapid changes in technology needs, more purchases may be needed.

The Technology Departments planning document assumes the continuation of the leasing scenario, but with the advent of the ESSER money and the possibility of additional Surtax proceeds dedicated for this purpose, the sentiment among the Administrative Team is leaning toward purchasing outright.

The decisions made today can have an impact on the delivery of IT services over the coming decade and could result in future regrets based on the lack of careful analysis today.

Recommendation 3-10: Conduct a detailed analysis of the costs and benefits associated with the decision to lease or purchase devices, and once the Department reaches a decision, maintain documentation of the process for reference in the future.

***CHAPTER 4:
GOALS, OBJECTIVES AND PERFORMANCE MEASURES***

4.0 GOALS, OBJECTIVES AND PERFORMANCE MEASURES

Chapter 4 presents findings related to goals, objectives and performance measures. As part of the field work, Ressel & Associates examined major districtwide planning efforts and the manner in which management measures day-to-day performance and budgets, and the system of internal controls used to ensure that the program areas under review are meeting their goals and objectives.

The specific audit evaluation tasks are provided below.

- 4.1 *Program Goals and Objectives*** - Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the District's strategic plan;
- 4.2 *Performance Measures*** - Assess the measures, if any, the District uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and
- 4.3 *Internal Controls*** - Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

Finding on goals, objectives and performance measures: Partially Meets. CCSD does not have clearly stated, measurable program goals and objectives. The District informally measures performance through workorder systems and the absence of crisis. Policies, procedures and various internal control mechanisms are in place to ensure program compliance but are only loosely connected to the achievement of formal or informal program goals and objectives.

Findings by Research Subtask:

- Subtask 4.1 - *Program Goals and Objectives – Partially Meets* – The Districtwide 2018-23 Strategic Plan contains education-related goals with only limited reference to how the operational functions of the District will contribute to District goals or provide a current basis by which the District can evaluate program goals and objectives. Planning began in June 2022 for the future. Facilities, School Safety and Technology have planning documents that contain goals and objectives and timelines but some strategies and timelines are missing from the Technology Plan.
- Subtask 4.2 - *Performance Measures– Partially Meets* – CCSD has not established key performance measures or indicators for its operational functions and does not regularly evaluate the effectiveness of its programs. Safe Schools has developed processes and measures to ensure consistency with the Marjory Stoneman Douglas High School Public Safety Act, Maintenance and Technology have workorder systems that produce

performance-related data and management uses for that purpose, but that information is not regularly reported or used by leadership for evaluating overall performance.

- Subtask 4.3 - *Internal Controls – Partially Meets* – Because the District is creating the goals and objectives of the new strategic plan this Summer, there are no metrics used to monitor performance, and the District has not yet established an internal control system to provide reasonable assurance that program goals and objectives will be met. The Safe Schools and Technology Department has policies, procedures and systems in place that provide reasonable assurance that the Departments will meet the program goals of safety and continuity of information services.

In this chapter, the program performance and monitoring of the Columbia County School District is presented in the following functional areas:

- 4.1 Districtwide Support for Areas Under Review
- 4.2 Facilities Planning, Use, and Construction
- 4.3 Safety and Security Improvements
- 4.4 Technology Implementation and Upgrades

4.1 DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW

4.1.1 Program Goals and Objectives

OBSERVATION: The Districtwide 2018-23 Strategic Plan contains education-related goals with only limited reference to how the operational functions of the District will contribute to District goals. The District has not updated the Plan beyond the 2018-19 school year, and although annual program objectives are included, the 2018-23 Plan does not provide a current basis by which the District can evaluate the program goals and objectives.

The Columbia County School District has an outdated Strategic Plan which the District has not updated since the 2018-19 school year

Strategic planning is a proactive process of identifying the critical issues that an entity must address to efficiently continue providing value. Within school districts, a good strategic plan serves as a map for the Board, senior leadership and staff to guide and direct business actions towards meeting the District's goals. In addition, such a plan moves the District from a reactionary mode to a proactive operating mode by connecting goals, strategies, performance measures, and action plans to the budget. School districts that link these elements through the planning process realize high success rates in achieving identified goals.

Exhibit 4-1 identifies the vision, mission, and core values of the CCSD February 2018 Strategic Plan. **Exhibit 4-2** includes the Plan's four goals.

Exhibit 4-1
Vision, Mission, and Core Values
Columbia County School District
2018-23 Strategic Plan

Mission

Bringing a World Class Education to Rural North Florida.

Vision

All students will choose a learning path that leads to a well-rounded graduate who demonstrates good character and leadership.

Core Values 2018-2023

- Trustworthiness, respect, responsibility, fairness, caring, and citizenship are essential to the well-being of individuals and society.
- All individuals have intrinsic value.
- Every individual can contribute something of worth to society.
- Individuals are responsible and accountable for their choices and decisions.
- In order to grow and thrive, individuals need caring relationships and a nurturing environment.
- Supportive family relationships are the foundation of the community.
- High expectations lead to higher performance which, in turn, empowers the individual and strengthens society.
- Continuous learning is a lifelong process that is essential to a productive and enriched life.
- A safe and orderly environment is conducive to learning.

Source: Columbia County School District Strategic Plan, 2022.

Exhibit 4-2
CCSD Strategic Plan Goals
2018-23 Strategic Plan

Goal A: College and Career Readiness Student Success Goal for 2021:
All students will graduate with a skill set prepared for college or a career.

Goal B: Flexible Learning and Success Goal 2021:
All students will have the choice and flexibility to customize their learning path.

Goal C: Well-Rounded Student Success Goal 2021:
All students will have the opportunity to demonstrate leadership and character, strengthen their life skills and participate in service to the community.

Goal D: Growth Management Success Goal 2021:
Columbia County School District will proactively manage systemic growth.

Source: Columbia County School District Strategic Plan, 2022.

Each goal is supported by one or more strategies; with each strategy having many tactics. **Exhibit 4-3** includes an example of the strategy and tactics for **Strategies 1** and **2** for the program areas under review.

Exhibit 4-3
CCSD 2018-23 Strategic Plan
Example of Strategies and Tactics

Strategies/ Tactics	Facilitators	Progress Monitoring	Resources Needed	Start Date	Completion Date
Strategy 1: (Goals A, B and D) Develop a K-12 continuum of technology integration, including necessary network infrastructure, to ensure teachers are well equipped to implement technology in the classroom.					
1.1 Continue to implement infrastructure upgrades to meet the growing network needs	Director of Technology and Infrastructure	Network meets requirements for Bandwidth, leasing agreement successfully implemented to build capacity across schools	Funding (capital, eRate, sales tax)/ personnel	July 2018	June 2019
1.2 Identify teacher technology integration needs and develop related training modules	Director of Technology and Infrastructure	Training developed	Personnel	July 2018	June 2019

Strategies/ Tactics	Facilitators	Progress Monitoring	Resources Needed	Start Date	Completion Date
Strategy 2: (Goal D) Continue to improve district-wide safety and security measures.					
2.1 Complete plans to install a single point of entry for remaining schools	Director of Maintenance	Plans complete	Funding (capital and sales tax)/ personnel	July 2017	June 2019
2.2 Review Emergency Operation Plans (EOP) and bus software	Assistant Superintendent	Plans updated and developed	Personnel Time	July 2017	June 2019

Source: Columbia County School District Strategic Plan, 2022.

A strong Strategic Plan for a school district addresses four general questions:

- Where is the school district as a whole, and the departments now?
- Where does the school district want to be in 5-10 ten years or longer?
- How is the school district going to get there?
- How will the school district measure progress and success?

Although not required in law or in Board policy, most Florida school districts have districtwide strategic plans.

Using an effective plan model, **Exhibit 4-4** provides the components of an effective strategic plan.

Exhibit 4-4
Overview of an Effective Strategic Plan

Area of Review	Plan Component	Specific Focus of the Review
<i>Where are we now?</i>	Internal/External Assessment	<ul style="list-style-type: none"> • Situation Inventory/Environmental Scan • Customer Analysis • Quality Assessment and Benchmarking • Strategic Issues
	Mission	<ul style="list-style-type: none"> • Broad Comprehensive Statement of the School District's Purpose • Core Values and Actions to Achieve Mission • Employees and Management Involvement
<i>Where do we want to be?</i>	Vision	<ul style="list-style-type: none"> • Identifies the School District's Uniqueness when Combined with the Mission and Principles • A Compelling Image of the Desired Future
	Strategic Plan Framework/ Goals and Objectives	<ul style="list-style-type: none"> • The Desired Result After Three or More Years • Specific and Measurable Targets for Accomplishment • Leads to Quality Initiative Goals and Objectives
<i>How do we get there?</i>	Action Plan	<ul style="list-style-type: none"> • Activities to Accomplish Goals and Objectives • Detailed Action Plans with Linkage to Budget • Leads to Resource Allocation
<i>How do we measure our progress?</i>	Performance Measures	<ul style="list-style-type: none"> • Ensures Accountability and Continuous Improvement-linked Performance Targets
	Monitoring and Tracking	<ul style="list-style-type: none"> • Methods to Measure Results • Systems to Monitor Progress • Compilation of Management Information • Maintains Plan on Track Toward Goals

Source: Created by Evergreen Solutions, 2020.

The Superintendent and senior staff acknowledge that the current Plan is incomplete and outdated, and needs to be augmented to support best practices.

Realizing the weaknesses in the current strategic planning process and to update the current Plan, the Assistant Superintendent for Elementary Schools has begun efforts to develop a 2023-28 Strategic Plan during Summer 2022. The District has formed a committee to include District leadership, educators, community stakeholders, and Board representatives. The first meeting of the committee took place on June 9, 2022.

Exhibit 4-5 shows the proposed calendar of activities.

Exhibit 4-5 Strategic Plan Meeting Activities

Prior to Meeting 1

- Email Committee informing them of their placement and provide a copy of the current strategic plan for review.
- Request for stakeholder participation from the community.

Meeting 1 (June 9)

- Review achievement data
 - Five-Year Trend Packet
 - Accreditation Packet
 - Anecdotal Data
- Discussion regarding the current status of strategic plan completion.
- Small-Group: Set Goals (SMART)
- Small-Group (assigned based on familiarity with specific work areas): Action Steps for Sustainable Improvement
 - Think: "If we were building Disney World . "
 - ❖ Ponder: Disney Dreams on Six Flags Money

Meeting 2 (June 22)

- Review Action Steps from Meeting 1 and complete them with the small groups.
- Small groups need to create accountability measures, resource needs and set prospective dates

Meeting 3 (July 19)

- Final meeting . review the complete draft and make last suggestions.
- Recommendation statements from the Committee
- Remind Committee to attend the board meeting

Prior to Board Meeting

- Review at principal's meetings
- Have each director review
- Add Strategic Plan presentation to the Board Meeting Agenda.
- Make edits and disseminate to school board
- Create board meeting presentation

Following Board Meeting (September 13)

- Have board provide edits
- Disseminate edited Strategic Plan to board and committee members

Prior to Board Meeting

- Add approval of Strategic Plan to Board Meeting agenda.

Source: Columbia County School District, Office of the Assistant Superintendent, April 2022.

RECOMMENDATION

Recommendation 4-1: Create a new Strategic Plan with the involvement and approval of the Board, and involvement of the CCSD employees and the community. Increase emphasis in the Plan of the areas under review, specifically finance, technology, facilities and safety and security.

4.1.2 Performance Measures

OBSERVATION: CCSD has not established key performance measures or indicators for its operational functions and does not regularly evaluate the effectiveness of its programs.

As stated before, the District does not use the Strategic Plan to measure progress.

Comparing the Columbia County School District 2018-23 Strategic Plan to the components of an effective plan, it is clear that several components are missing:

- Most outcomes are not quantifiable.
- Some outcomes have no timelines and when timeliness existed, the District did not assess progress.
- Did not include timelines beyond 2018-19.
- Outcomes have no linkage to the budget.

One of the short-term goals of the Plan being created should be to establish key performance indicators/measures (KPI) for the operational areas. HES Facilities Management lists the following as the most fundamentally useful measures:

- Ratio of Preventive Maintenance to Emergency Maintenance
- Utility Costs Per Square Foot
- Work Order Completion Times
- Customer Satisfaction Rates
- Staffing Ratios by Trade

The measures when linked to a strategic goal can provide valuable information regarding progress toward goals as well as performance and productivity.

Each of the KPIs listed above would be useful measures for determining program performance and progress toward goal achievement in the facilities program area. Continuing the process to link the strategies to the budget would constitute the next step in the progression.

RECOMMENDATION

Recommendation 4-2: Identify a series of key performance indicators by program area and hold department heads accountable for tracking and reporting performance at regular intervals, and at least annually.

4.1.3 Internal Controls

OBSERVATION: Because the District is creating goals and objectives of the new strategic plan this Summer, there are no metrics used to monitor performance, and the District has not yet established an internal control system to provide reasonable assurance that program goals and objectives will be met.

As noted in **Chapter 1** of this report, CCSD produces regular management reports for leadership or the Board. However, to date, the evaluation of the program areas under review has been mostly informal, and each of those sections in this chapter discusses those processes in greater detail.

In the absence of a Strategic Plan with goals, objectives, strategies, and measurable outcomes, the program areas generally bring matters directly to the Superintendent. In a strategic planning environment, successful school districts establish regular progress reporting intervals for both leadership and the Board, annual or biannual workshops to review progress and modify or update strategies as needed, establish new short-term strategies for the coming year, etc.

Effective school districts require each department or functional area to produce monthly progress reports or quarterly reports to assess progress. Some districts meet during the Summer to finalize assessment of the past years' performance and develop short-term goals for the new year.

The actual schedule of events varies significantly from district to district, but in the absence of an established reporting format and schedule, the Plan is less likely to be used effectively as a planning tool, and will in all likelihood end up providing little or no real impact on the District's operations as indicated by the current Plan.

RECOMMENDATION

Recommendation 4-3: Establish a reporting format and schedule for the continual review of progress and updating of the Strategic Plan the District is creating in Summer 2022.

4.2 FACILITIES PLANNING, USE, AND CONSTRUCTION

4.2.1 Program Goals and Objectives

OBSERVATION: The District's five-year proposed Capital Improvements Plan contains identified needs and the District's goals for specific maintenance and facility-related construction projects for the future with projected timelines and associated costs, but is not a comprehensive Facility Master Plan that includes a long-range vision or strategies for the future.

The District's facilities- related planning documents are project-oriented with no stated long-range vision for the desired state of facilities in the future.

Staff repeatedly said that the projects envisioned for the Surtax were intended to attract students back from the charter and private schools. Nicer facilities would make them more attractive to families.

The District's Capital Improvements Plan is project specific and has descriptions and estimated costs as the basis for the projects in the Plan. The reason stated is that recording and documenting what CCSD is planning to do in the next five years helps guide their facility efforts. The Plan lists 10 projects with a description of the project, estimated cost, and proposed start and

finish dates. The document includes a graphical view of the proposed timeline to identify the project overlap with the proposed dates. **Exhibit 4-6** provides an excerpt of the Plan.

Exhibit 4-6
Five-Year Proposed Capital Improvements Plan
2022

Campus	Description	Estimated Cost	Proposed Start Date	Proposed Finish Date
Columbia HS	New Track	\$900,000	5/1/2023	12/11/2023
Fort White HS	Classroom Addition	\$8.4 million	11/1/2022	10/31/2023
Niblack ES	New School	\$29 million	5/1/2023	8/30/2024
Eastside ES	New School	\$29 million	5/1/2023	8/30/2024
Summers ES	Office & Classroom Renovations	\$2 million	10/1/2023	7/31/2024
Lake City MS	Office & Classroom Renovations	\$3.7 million	1/1/2025	4/27/2026
Richardson 6 th Grade Academy	Office & Classroom Renovations	\$2.9 million	1/1/2025	4/30/2026
Pinemount ES & Columbia City ES	Multi-Purpose Buildings	\$1.4 million	6/1/2023	1/31/2024
Westside ES	Geo Parking	\$1 million	3/1/2024	8/30/2024
Melrose Park ES	Relocate Transportation & Maintenance Facilities	\$1.5 million	7/1/2025	2/27/2026
Total		\$79.8 million		

Source: Columbia County 5-Year Proposed Capital Improvements Plan, 2022.

Districts develop facility plans with goals, objectives, vision, and strategies for how to accomplish what the District intends to do with its facilities. Without more specificity, the opportunity to fully implement the plans may be diminished.

RECOMMENDATION:

Recommendation 4-4: Develop clearly stated and measurable facility program goals and objectives.

4.2.2 Performance Measures

OBSERVATION: The Maintenance Department's TeamWorks workorder system is the primary mechanism used by management to evaluate program performance, but it lacks defined criteria for performance measurement.

The informally stated goal for the Maintenance function is to ensure that the Department implements repair and maintenance activities quickly and efficiently.

The system contains key data on the labor, supplies and the work performed. The Department can retrieve multiple types of management reports by campus, by room, by trade, etc. It is set up for preventative maintenance reminders for monthly and quarterly – for example, filters every three months and compliance tasks with managing the wastewater plant.

Management monitors the workload but has no stated criteria for performance measurement. If the workload requires the shifting of personnel to meet the need, the Department temporarily reassigns staff to the task.

For example, the Director encourages Maintenance staff to complete additional work requested while the staff are already on a campus, but staff are not consistent with how to record the tasks, time, and supplies for the ad-hoc requests. With this practice, measuring performance becomes challenging. Each Leaderman can instruct their team to do it differently. Some Maintenance staff add the labor and supplies into the existing work order, while others instruct the requesting staff to enter a new work order.

Another example is that there is no consistency for head custodians to input work orders into TeamWorks. The high school head custodian enters TeamWorks work orders, but other head custodians submit to the school secretary like all other campus staff. Submitting the request to the secretary could delay action and result in misinterpretation of the problem, therefore it may be more efficient for head custodians to enter issues into TeamWorks to ensure that the work order problem description is accurate and complete.

The Efficient Plant Management publication provides performance indicators to measure effectiveness in managing facilities. Since the District has no other facilities staff, with the Maintenance staff working a 40-hour week with 100 percent of their time scheduled, knowing how staff spend their time is critical for managing the program. School districts typically expect preventive maintenance to be between 50-70 percent of the staff-hours', while planned and scheduled corrective work would be between 20-30 percent of the technician's time. For example:

- Emergency Repairs as a Percentage of Scheduled Hours: Measures how much unplanned emergency work the Maintenance Department does.
- Planned and Scheduled Work Completion Rate: Measures the opposite of the emergency repairs metric, as it measures what is going right in the organization.
- Scheduled Preventive Maintenance (PM) Hours Completed on Time as a Percentage of Scheduled Preventive Maintenance Hours: Measures PMs Completed on Time.
- Maintenance Overtime as a Percentage of Maintenance Time: Measures the health of the organization regarding whether overtime is increasing or decreasing.

Establishing workorder system metrics provides tools for measuring program performance.

RECOMMENDATION:

Recommendation 4-5: Define program performance criteria for the District's Maintenance workorder system.

OBSERVATION: The District is effectively using the Automated Logic web-based system for its energy management program to monitor energy usage and make adjustments to achieve its goal for containing energy costs.

The District selected Automated Logic for its energy management system.

The Director assigns one of the Maintenance staff primary responsibility for managing energy across the District. The staff can check the temperatures across the District on a desktop computer or through an application on his phone including in buildings such as the aquatic center.

The staff receives two types of work orders related to energy management. The first type includes requests about the temperature in a room. The staff can check the room to investigate the shifts in temperature. The second type request is for before school or after school use of the air conditioning or heating. By monitoring overall energy usage, the District attempts to control costs to the extent possible.

4.2.3 Internal Controls

OBSERVATION: A Maintenance Procedures Manual exists, but it does not provide assurance that the Department will meet its program goals because it is primarily used for discipline purposes.

The Maintenance Department published its procedures in June 2021. The Director, Leaderman, and the staff confirmed that the manual is only used for discipline purposes. **Exhibit 4-7** highlights the sections of the Maintenance Procedures Manual.

Exhibit 4-7
Maintenance Procedures Manual
June 2021

Procedures Manual Section
Introduction
Vision
Departmental Procedures
Communications
Training
Health and Safety
Board Policy Awareness
Handbook Receipt

Source: CCSD Maintenance Procedures Manual, June 2021.

Having but not using and updating Maintenance procedures results in inconsistencies in how the Department uses the workorder system which undermines the accuracy of data available in that system.

Actual practices may differ slightly from the Maintenance procedures. For example, as discussed earlier in this section, there are inconsistencies in the manner in which staff record add-on work in the workorder system, with some adding it to an existing work order and others requiring a new work order to be entered.

The Planning Guide for Facilities is a resource that highlights the significance of preparing, using, and training staff on the Maintenance procedures. Consistency in practices of the Maintenance staff provides additional assurance of the life of the equipment.

RECOMMENDATION:

Recommendation 4-6: Update the Maintenance Procedures Manual to include pertinent and consistent procedures that the Department can use for training, monitoring, and control.

4.3 SAFETY AND SECURITY IMPROVEMENTS

4.3.1 Program Goals and Objectives

OBSERVATION: CCSD's Office of School Safety has prepared a comprehensive plan in compliance with the Marjory Stoneman Douglas High School Public Safety Act that contains clear and measurable goals and strategies for achieving those goals.

The plan addresses each of the required elements in the Act and there are measurable performance goals.

The Department regularly evaluates performance, and provides reports to the leadership and the State.

The Department critically reviews Threat Assessment Plans and performance related to the effectiveness of those Plans and modifies the Plans to address performance shortfalls as evidenced by the District's reaction to a recent series of bomb threats.

In the wake of the tragic shooting at Marjory Stoneman Douglas High School that took the lives of 17 Florida students and educators, the 2018 Florida Legislature passed, and the Governor signed SB 7026, the Marjory Stoneman Douglas High School Public Safety Act. This legislation outlines significant reforms to make Florida schools safer, while keeping firearms out of the hands of mentally ill and dangerous individuals. Examples of the provisions in law impacting the District include:

- Creation of the Office of Safe Schools and a description of the office's responsibilities
- The FortifyFL mobile suspicious activity reporting tool
- New requirements for mental health services and training
- Requirements for a safe-school officer at each public school
- School safety assessments for each public school

In 2019, the Legislature passed Senate Bill 7030, known as the Implementation of Legislative Recommendations of the Marjory Stoneman Douglas High School Public Safety Commission. The law includes the following provisions that impact the District:

- Development of a standardized behavioral threat assessment instrument
- Additional duties for the Office of Safe Schools to include compliance monitoring
- Requirements for Districts to promote the FortifyFL mobile suspicious activity reporting tool
- Clarification of District responsibilities for school safety

Managing performance is critical in a function such as safety and security.

4.3.2 Performance Measures

OBSERVATION: The Director of School Safety and staff have developed processes and measures to ensure consistency with the Marjory Stoneman Douglas High School Public Safety Act.

The Department has implemented internal processes to measure performance. For example:

- Monitored the requirements, dates and deliverables to ensure compliance.
- Coordinated with campuses to identify safety needs in the Florida Safe Schools Assessment Tool.
- Enacted emergency operations plans and threat assessment teams.
- Increased number of cameras, single points of entry, additional fencing, and access gates.
- Established Raptor visitor check-in system.
- Trained and drill monthly in fire, lockdown and active shooter drills.
- Provided the opportunity to use Mutual Link/RAVE emergency notification app.
- Provided information about the FortifyFL suspicious activity reporting app to instantly relay information to appropriate law enforcement agency and school officials.
- Created anonymous bullying reporting form.
- Provided youth mental health training to 6 trainers.
- Established Florida Mental Health Act (commonly known as the Baker Act) procedures. to enable requests for mental health service for those who cannot or will not request help for themselves.
- Resolved issues identified from the Florida Department of Education Safe Schools Monitoring visit reports.

The District ensures that it is measuring and monitoring the implementation with safety and security.

4.3.3 Internal Controls

OBSERVATION: The District has established internal controls to ensure consistency with the Marjory Stoneman Douglas High School Public Safety Act.

The Office of School Safety has internal controls to ensure that the requirements with the Act are timely implemented. For example, a staff member is assigned to inform and follow up with school staff on dates regarding required monthly fire, lockdown and active shooter drills. The Department receives and reviews a report the staff member generates.

The Department has also established deadlines to resolve issues identified from the Florida Department of Education Safe Schools Monitoring visit reports.

Implementing internal controls to ensure what is expected to occur actually occurs is a positive management practice in place in the District.

4.4 **TECHNOLOGY IMPLEMENTATION AND UPGRADES**

4.4.1 Program Goals and Objectives

OBSERVATION: The 2021-2026 Technology Plan lays out future goals for CCSD technology in general and references the goals in the Districtwide Strategic Plan, but lacks strategies or timelines for accomplishing those goals in most instances.

The Technology Plan lists the four major goals from the 2018-2023 Strategic Plan and makes general reference back to those goals in the Technology Plan. For example, Strategic Plan Goal A reads as follows: “College and Career Readiness Student Success Goal for 2021: All students will graduate with a skill set prepared for college or a career.”

Under the section in the Technology Plan entitled Professional/Staff Development, the following goals loosely relate to Goal A but could also relate to any of the other Strategic Plan goals since all are generally academic in nature:

There is a need for the District to increase the training efforts utilizing various methodologies to meet strategies for users of all levels, spanning from basic to high technical or specified. The following broad issues must be addressed:

SUPPORT AND LEADERSHIP

- Continue to improve communication, coordination, and collaboration
- Continue to centralize operations and coordinate funding
- Continue to standardize processes and procedures
- Continue to support ICT (Information and Communication Technology) training for educators to enhance instruction
- Continue to utilize data as basis for technology and curriculum decisions

LEARNING ENVIRONMENT

- Continue to increase access to digital tools
- Continue to enhance the integration of technology in curricula
- Continue to strengthen student ICT skills
- Continue to utilize technology to differentiate instruction
- Continue to maintain current programs, hardware, software, communication devices, and other technology for Career & Technical Education / Industry Certification

This section contains no strategies or measures per se, but contains text that further explains these goals.

Under the section entitled Network Capacity and Infrastructure, there is discussion about the need to continue to update the network bandwidth capacity and references funding through E-Rate. **Exhibit 4-8** contains the only reference to a specific strategy with an estimated completion date.

Exhibit 4-8
Network Capacity and Infrastructure Strategy

Network infrastructure equipment purchases are funded in large part by the support received through the Universal Service Administrative Company's (USAC) E-rate program. The District must re-apply annually for funding support for eligible products/services, including network infrastructure equipment.

Deliverable	Estimated Completion Date	School
Purchase and install upgraded switches in MDF/IDF to support connectivity	September 2024	All Schools

Source: CCSD 2021-2026 Technology Plan, June 2022.

All other information provided in the Plan is stated in terms of needs (goals) for the future. As shown in the examples provided in **Exhibit 4-9**, the lists contain no strategies for attaining those goals, possible funding sources or estimated completion dates but the Plan provides timelines for specific goals stating that the action will be taken every four years.

Exhibit 4-9 Examples Relating to Technology Needs

Project	Current Status	Need
Wireless	Full instructional deployment	Replace Access Point with modern 802.X standard every 4 years
Telecommunications	Full VOIP deployment	Update system devices every 4 years
Wide Area Network	2gb	100gb
Internet Access	6gb	20gb
Switching	Fully Deployed Network	Upgrade Switching every 5 years
Communications Applications	Maintain current tools for communicating with parents and the school community, including websites, social media, and mass communications systems	Continue to train staff in best practices for approved communications tools and add new platforms as needs arise

Source: CCSD 2021-2026 Technology Plan, June 2022.

As with districtwide strategic planning, a comprehensive technology plan not only establishes goals but sets out the strategies for accomplishing those goals.

Exhibit 4-10 provides an excerpt from the St. John's County Technology Plan that references back to the Districtwide Strategic Plan and provides date specific activities over the coming five years along with funding sources.

Exhibit 4-10 Excerpt from St. Johns County 2022-2024 Technology Plan

<p>2022-2023 School Year</p> <ul style="list-style-type: none"> ○ Release RFP for new network switching for 2023-24 SY <ul style="list-style-type: none"> ▪ See Cat2 eRate funding ○ Upgrade Elementary, Middle and High School classrooms to 802.11ax Wi-Fi standards and equipment (40 schools) <ul style="list-style-type: none"> ▪ Seek Cat2 eRate funding ○ Upgrade select Elementary, K-8 and High schools with new network switching <ul style="list-style-type: none"> ▪ See Cat2 eRate funding (15 schools) ○ Continue to upgrade and integrate new Security Cameras and Access Controls <ul style="list-style-type: none"> ▪ Use Sales Tax ▪ FLDOE Security Grant funding ○ Continue to upgrade network infrastructure as needed to meet the educational goals ○ Continue to expand Cybersecurity defense measures ○ Purchase Technology needed for classrooms and students <ul style="list-style-type: none"> ▪ Use Sales Tax funding <ul style="list-style-type: none"> ● Purchase new Student computers ● Replace inoperative Classroom Sound components ● Replace inoperative Interactive display panels ● Replace inoperative Document Cameras ○ Install network equipment for Beachside high school and new relocatable classrooms ○ Configure and install student computers and classroom technology for Beachside high school and new relocatable classrooms ○ Purchase and stage voice and network equipment for new K-8 school "NN" ○ Purchase and stage classroom technology equipment for new K-8 school "NN"

Source: St. Johns County School District, June 2022.

CCSD's Plan has evaluated the environment for innovative uses of technology and established the desired results, but stops short of the following key elements:

- Progress measures— Define measures of success to gauge whether the implementation of the plan is progressing successfully.
- Funding – Defining funding sources and receiving leadership buy-in for strategies that may include seeking grants or reallocating current revenues to meet priority needs.
- Other resources— Are staff, vendors, or other systems and processes in place to effectively implement the plan? Are the required skills available?
- Strategies and timelines— Define the activities and the sequence the activities that will be realistically undertaken this year, what will need to happen moving forward, and who will be responsible for making sure this happens as planned.

In the absence of these elements, leadership does not have sufficient information to use in making sound budgetary decisions and the likelihood of full implementation occurring are diminished.

RECOMMENDATION

Recommendation 4-7: Expand the current Technology Plan to include strategies with clear and measurable criteria for each of the goals and needs and in collaboration with District leaders, prioritize the needs and identify funding sources to meet those needs.

4.4.2 Performance Measures

OBSERVATION: The Technology function has a wealth of information available that the Department could use to measure performance, but the Department does not regularly report this information to leadership.

During interviews and based on the responses to the preliminary data request list, the Technology Director has readily available information regarding the devices, projects and workload of the Department, which he indicated were tools that he and his staff used to manage and control the operation. However, the Director readily stated that he does not regularly report any of this information to leadership.

For example, the workorder system tracks the technology inventory and the work order requests submitted, pending and worked. The Director indicated that he has shifted the technicians around as needed to address unusual needs at a given campus, and the information is useful when evaluating staff performance. This information is also useful for tracking the history of requests and repairs by device, device type and/or by school.

According to the Superintendent and the Director, the measure of success is the fact that the Departments are getting the job done.

Key performance measures or indicators (KPI) for a school's technology operation provide management and the decision-makers the information needed to address current needs and

appropriately plan for the future. Examples of key measures currently in use by school districts in Florida, including the Lee County School District include:

Average Age of Student/ Staff Devices:

- The older the device, the more technical support is needed.
- Aging charts predict intervals of need for devices in the future.

Ratio of devices/users to direct and indirect technical support personnel:

- Number of Devices per FTE Technical Support Staff – Workload management
- Ratio of Total Students to Technology Staff – Workload management
- Ratio of Total Students to Instructional Technology Staff – Educational effectiveness and workload management
- Ratio of Total Employees to Technical Support Staff
- Ratio of Instructional Computers to Instructional Technology Staff - Educational effectiveness and workload management.

Although the Department appears to be operating smoothly, the absence of performance measures, particularly ones that link back to the Technology Plan, could result in priority needs being sidestepped. For example, the fact that the current staff are able to handle the technical support needs today, does not mean that as more devices are added, or the complexity of the devices changes that current staff will continue to handle the workload. Proactively reporting the key performance measures and trends could avert crises in the future.

RECOMMENDATION

Recommendation 4-8: Define Key Performance Indicators for Technology operations and regularly monitor and report performance.

4.4.3 Internal Controls

OBSERVATION: The Technology Department has policies, procedures and systems in place that provide reasonable assurance that systems will continue to operate as intended and the user environment is controlled.

The five key components of the Committee of Sponsoring Organizations (COSO) Internal Control Framework as they apply to information technology include:

- *The Control Environment – Leadership’s support for the controls, often evidenced in governance policies and willingness to hold individuals and groups accountable for their actions*
- *Risk Assessment and Management – Identifying the areas of greatest risk and taking steps to mitigate that risk*
- *Control Activities – Processes and procedures, including a robust plan to ensure business continuity in the event of an emergency*

- *Outsourcing – Identifying areas where outsourcing is appropriate and managing the contracts to evaluate performance*
- *Monitoring – continual examination of outcomes, outputs and desired states*

As discussed in **Chapter 6** of this report, the following Board policies outline the appropriate use of technology for students and District employees:

- Technology Use Policy
- Social Media Policy
- Code of Student Conduct

The Department distributes these policies each year and the Department requires students and staff to acknowledge receipt. These policies contain discipline procedures for staff and students and has enforced those actions when warranted.

The Department assessed overall risks and implemented applications that filter the content available to the users and other applications that the Department can use to detect possible abuses by students and staff. In addition, as Cyber Security risks escalated, the Department implemented a system to detect and mitigate Cyber security breaches. The vendor continually assesses the District's vulnerability and provides technical advice for mitigation.

The Technology Procedure Manual serves as another valuable internal control for the Department. The Manual is comprehensive and contains instructions for staff relating to general operations as well as appropriate responses to emergency situations such as power outages, fire and other incidences that could impact the maintenance of technology services for the District.

As shown in the Table of Contents, the manual addresses a number of critical processes.

1 Overview	4.3 Methodologies
1.1 Scope	4.4 New Application Request
1.2 Organization Structure	4.5 Program Change Management
1.3 Technical Architecture	4.6 Production Control
2 Responsibilities	4.7 Access Security
2.1 Roles	4.8 New Account Set Up
2.2 Technical Assistance	4.9 Disabling Account
3 Facility	4.10 Backup, Restore and Review
3.1 Scope	4.11 Service Outage Notification
3.2 Access Security	4.12 Workstation Security
3.3 Fire or Smoke	5 Incident Response Plan
3.4 Power Loss	5.1 Overview
3.5 Hurricane Preparedness	5.2 Critical Incident Response Team
3.6 Riot or Disturbance	5.3 Data Security Risks
3.7 Bomb Scares	5.4 Critical Files
3.8 Tornado	5.5 Critical File List
4 Business Applications	5.6 Procedures
4.1. Scope	5.7 Outside Resources
4.2 Application Documentation	

As noted, a number of vendor systems are in use to strengthen and support the policies. The Director works closely with the vendors to ensure all systems are working as intended.

Finally, Department staff monitor system use and participate in investigations making use of the various security and filtering applications to ensure compliance. The Department also monitors system functions on an ongoing basis to ensure that systems are operating as intended, and steps in following the procedure discussed above to ensure data is protected and systems are restored efficiently.

This system of controls appears to effective, based on the number of positive comments from leadership and users.

CHAPTER 5:
REPORTING ACCURACY AND ADEQUACY

5.0 REPORTING ACCURACY AND ADEQUACY

Chapter 5 presents findings related to reporting accuracy and adequacy. During the performance audit, Ressel & Associates examined districtwide information systems as well as any ancillary systems used in each of the functional areas under review to determine if the systems are meeting the business needs of the organization and are capable of delivering timely, accurate and useful information for management and stakeholders. Ressel & Associates also examined the District's website and other tools used to keep the general public informed about ongoing projects and business activities. Ressel & Associates also assessed the Open Records processes for responsiveness and accuracy.

The specific audit evaluation tasks are provided below.

- 5.1 **Information Systems** - Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;
- 5.2 **Internal and External Reports** - Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program;
- 5.3 **Public Access** - Determine whether the public has access to program performance and cost information that is readily available and easy to locate;
- 5.4 **Accuracy and Completeness** - Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public; and
- 5.5 **Corrective Actions** - Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections.

Finding on reporting accuracy and adequacy: Partially Meets. CCSD has financial and non-financial information systems that provide useful, timely and accurate information. The identified reports prepared by the program areas under review appear to be accurate; however, the Ressel team found no documented process for redacting and reissuing corrections when necessary. External auditors found only a limited number of inaccuracies; when the audits found inaccuracies, CCSD took corrective action, reissued the information in a timely manner and sought to establish processes to prevent recurrence. The public appears to have access to a great deal of data, including performance and cost data made available in compliance with the Financial Transparency Act. The facilities and maintenance function, however, does not have a page on the District website to share information. In terms of public requests for information, CCSD has 2002 Board-approved policies for open record requests, but no administrative procedures.

Findings by Research Subtasks:

- Subtask 5.1 - *Information Systems –Partially Meets* –Districtwide, there are many financial and non-financial information systems in use and capable of providing useful, timely, and accurate information to the public. The leadership team regularly presents reports to the Board that are made available to the public through the website; critical budget documents are also made available to the public in person during budget workshops and on the District website.
- Subtask 5.2 - *Internal and External Reports –Meets* –The Ressel team found no reports that evaluated the accuracy or adequacy of public documents, reports, and requests prepared by the District. A review of the documents produced by the Maintenance Department for the Florida Department of Education (FLDOE) and/or presented to the Board provide valuable information to the public; the Ressel team found no reports indicating inaccuracies or instances where the reports themselves were inaccurate or incomplete. A review of documents produced by Safe Schools and Technology found them to also be accurate and complete.
- Subtask 5.3 - *Public Access –Partially Meets* –CCSD has two 2002 Board-approved policies for open record requests, and no administrative procedures. CCSD provides the public easy access to Budget/Financial data in compliance with provisions found in s. 1011.035, *Florida Statutes*, School District Budget Transparency. Facilities and maintenance are critical District functions; however, the function does not have a page on the District website, and provides only limited information to the public. Safe Schools has a page on the District website that contains the required accesses related to Bullying, Sexual Harassment and FortifyFL, but the information is not all current and could be expanded. Technology also has a robust webpage that contains a plethora of information for teachers, parents and students, but does not contain performance and cost data.
- Subtask 5.4 - *Accuracy and Completeness –Meets* –The Finance Department has procedures in place to ensure that the Department takes reasonable and timely actions to correct any financial reporting errors and external audit findings. The Ressel team found no evidence of errors or omissions in the reports produced by Technology, School Safety and Maintenance.
- Subtask 5.5 - *Corrective Actions –Partially Meets* –Although the Ressel team found no instances where corrective actions were needed, CCSD has no formal process or procedure in place to take corrective action should data be inaccurately reported.

In this chapter, the reporting accuracy and adequacy in the Columbia County School District are presented in the following functional areas:

- 5.1 Districtwide Support for Areas Under Review
- 5.2 Facilities Planning, Use, and Construction
- 5.3 Safety and Security Improvements
- 5.4 Technology Implementation and Upgrades

5.1 DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW

5.1.1 Information Systems

The primary business-related technology used by CCSD include the following:

- Finance
 - Skyward - Finance ERP and Human Resource System
- Human Resources
 - Skyward - Finance ERP and Human Resource System
- Facilities Maintenance
 - TeamWorks - work order and part management system
 - Automated Logic - HVAC control systems
- Safety and Security
 - Rave Panic App - panic button for emergency communication
 - Verkada Command - security camera platform
- Technology
 - Focus - Student information system, gradebook, attendance, etc.
 - Skyward - Finance ERP and Human Resource System
 - School Asset Manager - Inventory and Help desk system
 - Cisco Call Manager - District phone system
 - Google Workspace Suite for Education

As shown, many of these systems are provided and supported through NEFEC with the costs for services assessed to each district based on total enrollment. In some instances, there are additional fees if additional support is needed; however, the District's decision to use the Consortium was based on cost and compatibility with State reporting systems.

While not all of these systems result in specific reports for the public, all are systems that contribute to the overall management and operation of the District.

OBSERVATION: The leadership team regularly prepares and presents reports to the Board and makes the reports available to the public through the website; critical budget documents are also made available to the public in person during budget workshops and on the District website.

Several special management reports have been prepared by the program areas under review over the last few years, and those reports are discussed below under those specific program areas.

Some of the more data intensive reports and presentations as they relate to the areas under review include the following:

- Facilities: Five-Year Work Plan – approved September 28, 2021
- Facilities Plan – Presented at workshop June 22, 2021
- Safety and Safety – FSSAT was on the agenda for approval on September 28, 2021
- Safety and Security – Sandy Hook Promise Foundation Safety Assessment and Intervention Programs on Agenda – February 19, 2019

- Safety and Security – Presented at Executive Session June 13, 2019
- IT Presentation to Board – January 2016
- Lease for Dell Equipment – July 20, 2021

Several additional reports included budget presentations with detailed budget timelines and information on capital outlay items.

In compliance with best practices, District administrators provide comprehensive management reports to the Board.

The effect of this practice keeps the Board informed of administrative performance and compliance with Board Policies.

5.1.2 Internal and External Reports

OBSERVATION: The Ressel team found no reports that evaluated the accuracy or adequacy of public documents, reports, and requests prepared by the District related to the program areas under review.

As discussed in **Chapter 1** and **Chapter 4** of this report, there are reports prepared and submitted to the Board or provided to the general public. The Ressel team found no evidence of the District releasing inaccurate reports or retracting for correction nor any policies or procedures indicating how corrective action would be taken.

5.1.3 Public Access

OBSERVATION: CCSD provides the public easy access to Budget/Financial data in compliance with provisions found in s. 1011.035, *Florida Statutes*, School District Budget Transparency.

Exhibit 5-1 examines s. 1011.035, *Florida Statutes*, School District Budget Transparency and assesses the District's compliance with the stated provisions. As shown, some portions of the statute are "required" while other sections are "encouraged." Among the required items is budget "information in a manner that is simply explained and easily understandable". The budget information is available on the website, but there is no narrative explaining the categories or providing any insights into the reasoning behind any changes from previous years.

The Government Finance Officers Association (GFOA) provides a long list of criteria that must be met to achieve the GFOA's Distinguished Budget Presentation Award. While CCSD may not wish to fulfill all of the criteria, the following basic criteria may provide an easily understandable narrative for the general public:

- *a budget message that articulates priorities and issues for the upcoming year. The message should describe significant changes in priorities from the current year and explain the factors that led to those changes.*
- *an overview of significant budgetary items and trends.*
- *describe sources of funds and all funds that are subject to appropriation*

- describe the process for preparing, reviewing, and adopting the budget for the coming fiscal year.

Exhibit 5-1 Analysis of Statutory Requirements

Statutory Requirement	Evidence of CCSD Compliance
(1) It is important for school districts to provide budgetary transparency to enable taxpayers, parents, and education advocates to obtain school district budget and related information in a manner that is simply explained and easily understandable . Budgetary transparency leads to more responsible spending, more citizen involvement, and improved accountability. A budget that is not transparent, accessible, and accurate cannot be properly analyzed, its implementation thoroughly monitored, or its outcomes evaluated.	The per pupil expenditures shown in Exhibit 5-2 and Exhibit 5-3 below provide simple, easy to read key performance data and an associated document provides definitions for those indicators. Links to budget documents are provided for FY 2017-18 through FY 2021-22 and the associated documents include preliminary budget and a final budget document for each year. No explanations for the documents were found to help the lay user understand the documents.
(2) Each district school board shall post on its website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. This information must be prominently posted on the school district's website in a manner that is readily accessible to the public.	As noted above, the information is prominently posted on the Finance Webpage. The Finance Procedures Manual is prominently displayed which contains information on how the budget is prepared and explanations for some parts of the budget but it is not clear that a lay reader would know to search that document for further explanations
(3) Each district school board is encouraged to post the following information on its website:	
(a) Timely information as to when a budget hearing will be conducted.	No information regarding budget hearings was found on the Finance or Board page for the budget hearings for FY 2022 or the coming hearings for FY 2023.
(b) Each contract between the district school board and the teachers' union.	Contracts are available on the Human Resources page at https://www.columbiak12.com/en-US/human-resources-5f11d3e8
(c) Each contract between the district school board and noninstructional staff.	Contracts are available on the Human Resources page at https://www.columbiak12.com/en-US/human-resources-5f11d3e8
(d) Each contract exceeding \$35,000 between the school board and a vendor of services, supplies, or programs or for the purchase or lease of lands, facilities, or properties.	Exhibit 5-4 provides a copy of the webpage containing this information https://www.columbiak12.com/en-US/purchasing-270425e4/vendor-information-161d34c1
(e) Each contract exceeding \$35,000 that is an emergency procurement or is with a single source as authorized under s. 287.057(3).	
(f) Recommendations of the citizens' budget advisory committee.	None found
(g) Current and archived video recordings of each district school board meeting and workshop.	None found
(4) The website should contain links to:	
(a) Help explain or provide background information on various budget items that are required by state or federal law.	None found
(b) Allow users to navigate to related sites to view supporting details.	There is a link to the Auditor General site where information from prior audit reports can be found, but nothing to support budget items.
(c) Enable taxpayers, parents, and education advocates to send e-mails asking questions about the budget and enable others to view the questions and responses.	Contact information is available on the Finance page.

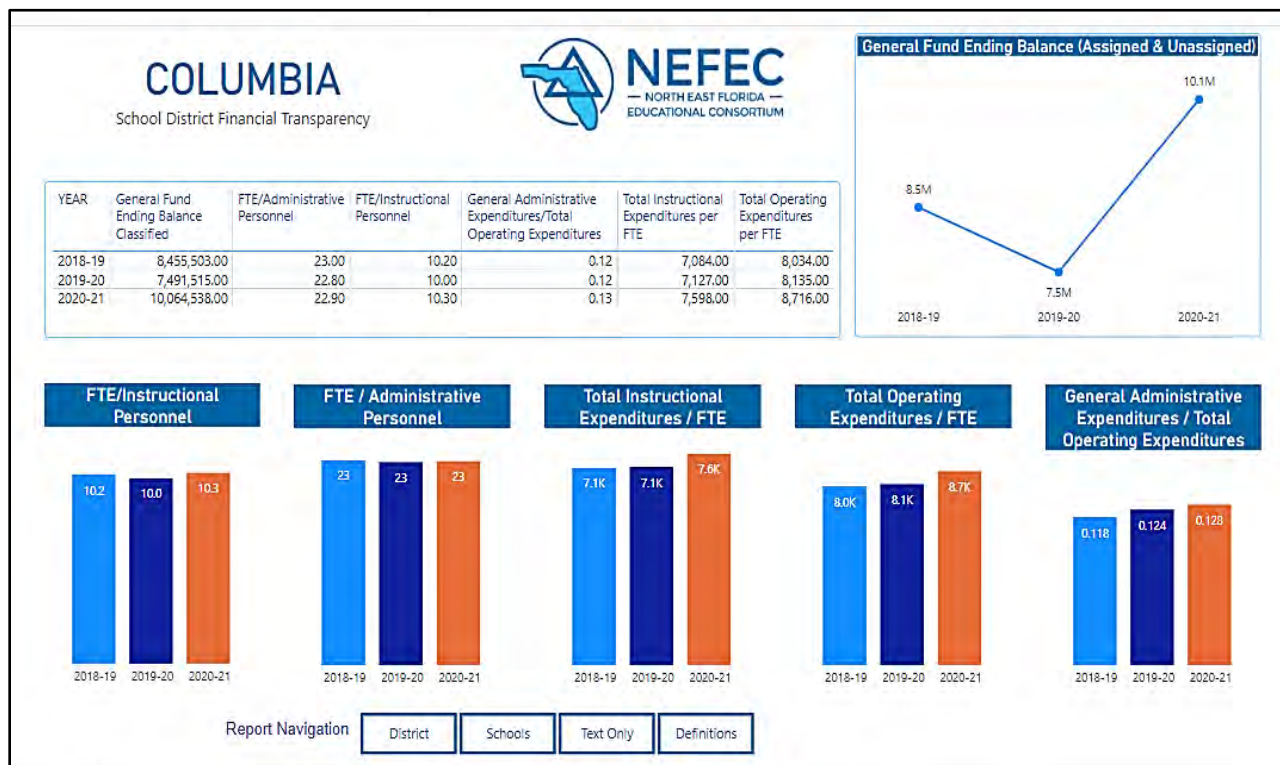
Source: Compiled by Ressel & Associates, June 2022.

An item that is encouraged above is the prominent publication of budget hearing dates. The Ressel team found no schedule or publication of hearing dates for FY 2022 or the coming hearings for FY 2023.

In addition to a link to current and historic budget documents and financial statements, and a link to the Auditor General's website for Audited Financial Statements, CCSD's Finance Page has a link called Fiscal Transparency that links the user to CCSD financial data on the NEFEC website.

As shown in **Exhibits 5-2** and **5 3**, the link to the NEFEC website contains financial data for the last three fiscal years for the District. Boxes near the bottom of the page allows the reader to look at the same data at the school level, view the information in a spreadsheet format, and access definitions for each of the calculations shown on the page.

Exhibit 5-2 Financial Transparency – District Level



Source: <https://www.nefec.org/reports/fiscal-transparency-columbia/>

Exhibit 5-3 Financial Transparency – Definition

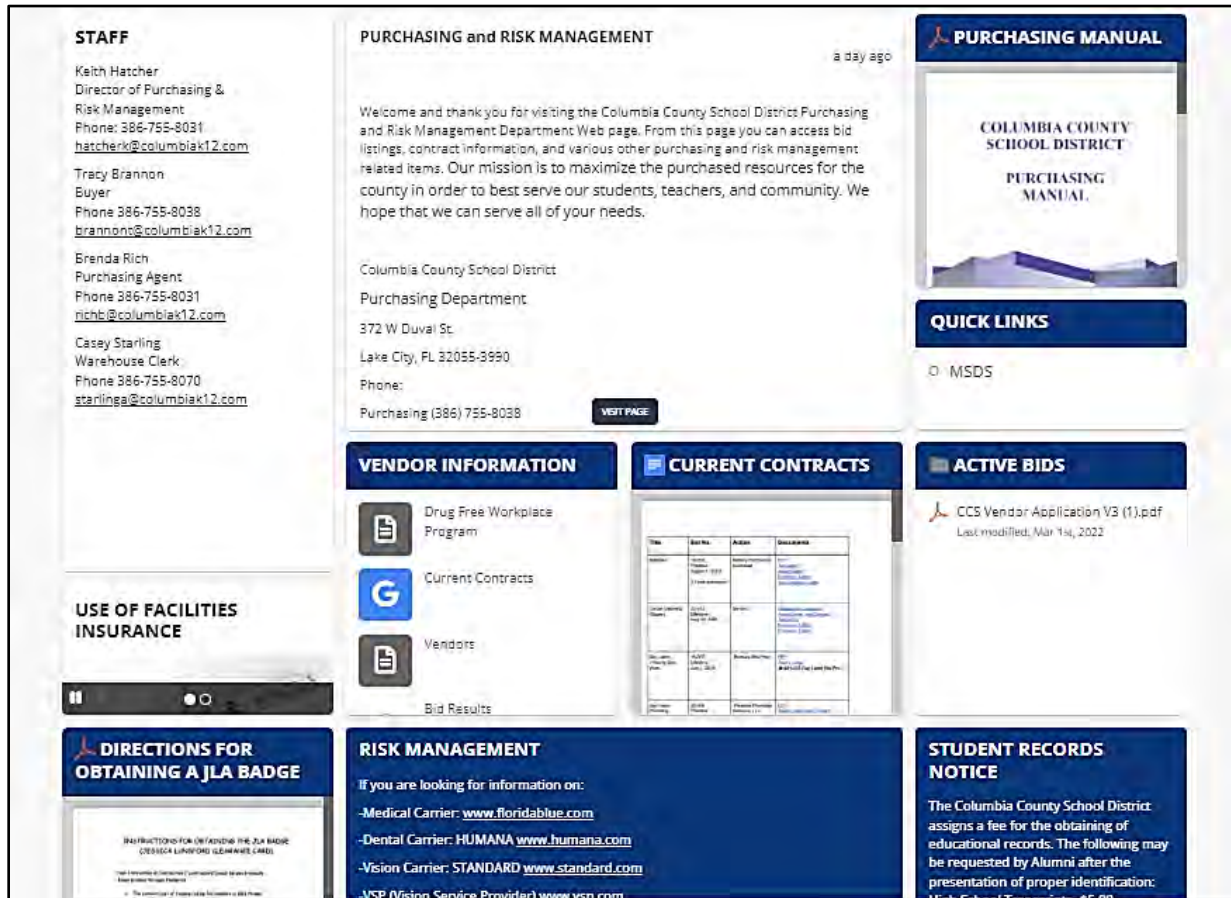
Definitions and Calculation Methodology	
Calculation	Description
FTE/Administrative Personnel	Administrative personnel include full-time administrative personnel, managers, and educational support personnel, as defined by s. 1010.215(2), F.S., including but not limited to principals, assistant principals, administrators, professional staff, secretarial workers and service workers.
General Administrative Expenditures/Total Operating Expenditures	General administrative expenditures include program costs for district school board, general administration, school administration, facilities acquisition and construction, fiscal services, and central services at the district level, as defined by s. 1010.215(4)(a), F.S., and as reported in the general fund and special revenue funds combined. The sum of general administrative expenditures and instructional expenditures equals total operating expenditures.
FTE/Instructional Personnel	Instructional personnel include full-time instructional personnel, instructional specialists and instructional support personnel, as defined by section 1010.215(2), Florida Statutes (F.S.), including but not limited to classroom teachers, substitute teachers, librarians and instructional aides. The number of full-time equivalent (FTE) students reflects the final unweighted FTE students in prekindergarten exceptional education programs through grade 12 (PreK-12), including charter schools, and excluding the John M. McKay Scholarships for Students with Disabilities Program and the Family Empowerment Scholarship Program. This FTE is also used in the calculation of other fiscal data, as applicable.
General Fund Ending Balance Classified as Assigned or Unassigned	The assigned and unassigned balance of the general fund, as reported on the audited financial statements, is used to calculate the districts' financial condition ratio pursuant to s. 1011.051 F.S., which is only available at the district level.
Total Instructional Expenditures per FTE	Total instructional expenditures include the program costs for instruction, instructional support services, school administration, facilities acquisition and construction at the school level, central services at the school level, and operation and maintenance of plant, as defined by s. 1010.215(4)(b), F.S., and as reported in the general fund and special revenue funds combined.
Total Operating Expenditures per FTE	Total operating expenditures are the total PreK-12 program costs for the general and special revenue funds combined, exclusive of food service and student transportation costs.

Report Navigation
 District
Schools
Text Only
Definitions

Source: <https://www.nefec.org/reports/fiscal-transparency-columbia/>

As shown in **Exhibit 5-4**, the Purchasing page on the District website addresses the Transparency requirements relating to contracting.

Exhibit 5-4



Source: <https://www.columbiak12.com/en-US/purchasing-270425e4/vendor-information-161d34c1>

RECOMMENDATION

Recommendation 5-1: Based on the assessment shown in Exhibit 5-1, provide additional information relating to the budget content and budget hearing dates in a central location on the District's website.

OBSERVATION: The Columbia County School District has two 2002 Board-approved policies for open record requests, and no administrative procedures.

In CCSD, the Director of Purchasing is responsible for open records requests and estimates receiving about 500 requests annually. Citizens send requests to the District via a special email—records@columbiak12.com. The Director prepares the District response to requestors. This location for where to email open record requests is included on the bottom of each page of the District website; the sign is shown in **Exhibit 5-5** and is posted in every school and department.

The Director of Purchasing understands the importance of having a systematic process for open records, but the detail of how to apply the procedure is lacking.

Exhibit 5-5
Public Records Requests

<p>PUBLIC RECORDS REQUESTS</p> <p>Please make your request by sending an email to records@columbiak12.com, mailing your request to Public Records Custodian Columbia County Schools 372 W. Duval Street Lake City, FL 32055 or phoning 386-755-8000 Disclosure of your identity or the purpose of your request is not required.</p> <p>AUTHORITY: ARTICLE I SECTION 24(c) FLORIDA CONSTITUTION 119.011(5) FLORIDA STATUTES 119.07(1)(b) FLORIDA STATUTES COLUMBIA COUNTY SCHOOL BOARD POLICY 3.07</p>
--

Source: CCSD Website, 2022.

Sections 1001.42 and 1001.43, *Florida Statutes*, as well as Chapter 119, *Florida Statutes*, provide specific guidelines for open records requests. In addition, School Board Policies relating to Open Records were found on CCSD's Policy webpage in Policies 3.07 and 3.12. As shown in **Exhibit 5-6**, these two policies are vague. The Board adopted both policies on July 31, 2002.

Exhibit 5-6 Public Records Policies

Policy 3.07

1) Copies of public records may be obtained by making a request to the lawful custodian of the records. Charges for copies of public records shall be as prescribed by Florida Statutes. Copies shall be made by the appropriate staff members and reproduced at a time which does not interfere with the normal work duty.

(2) Audio, video, and other materials shall be charged at rates as established by the Superintendent/designee.

(3) The Board authorizes the Superintendent to establish uniform charges for documents not covered in (1) above.

All public records pursuant to Florida Statutes shall be available for inspection or copying at reasonable times during normal office hours of the District office or other offices in which records are maintained.

Policy 3.12

(1) Photocopying or other reproduction of any record shall be performed upon a person's request. Charges for photocopying or reproducing shall be in accordance with the School Board rule entitled "Photocopying of Public Records" (3.07).

(2) Records maintained by the District which are exempt from public inspection (Note: A list of 10 exempt items are included in policy.

Source: Columbia County School District Policy Manual, 2022.

The District has no administrative procedures for open record requests nor for fee collection for such requests.

Most school districts in Florida have adopted a policy and administrative procedures on Open Records Requests that include information such as the following:

- All public records shall be available for inspection and copying under the supervision of the custodian (or designee) of the public records at reasonable times during the normal business hours.
- Records that are presently provided by law to be confidential or prohibited from being inspected by the public are exempt from production.
- The Board attorney should review requests, as needed.
- A request to inspect or copy a public record may be made verbally or in writing.

- Requests for public records shall be fulfilled in a limited reasonable amount of time.
- The maximum cost of duplication prescribed by law shall be charged and collected before the work is completed.
- In addition to the actual cost of duplication, a special service charge shall be imposed for the cost of the extensive use of information technology resources or of clerical or administrative personnel.
- A request for information is a request in which the requested information does not already exist in public record form. A specific request for information may or may not have a record that can fulfill the request and if a record exists it will be provided as permitted by law.
- All district records will be maintained in accordance with the GS1-SL and GS7 records retention schedules established by the Florida Department of State.
- The Superintendent or designee is authorized to establish processes and procedures to implement this policy.

The Director of Purchasing assesses the requestor of each public record 15 cents per page and the time it takes for the employee to generate the request (based on the hourly wage of the employee).

The current state of affairs leads to inconsistencies in responding to open records requests.

RECOMMENDATION

Recommendation 5-2: Create an administrative procedure for open records to provide uniformity that fully details specific information on the process to follow for such requests, including consistent fees the District will assess for such services.

5.1.4 Accuracy and Completeness

OBSERVATION: The Finance Department has procedures in place that ensure the accuracy and completeness of data provided to the Board.

CCSD employs several levels of control over the accuracy of financial reports:

- An ERP System that is capable of compiling and reporting data.
- An internal control system that includes multiple approvals and signoffs designed to detect and allow immediate mitigation of the errors.
- Credentialed and experienced staff capable of preparing accurate financial statements.
- External audits by the Auditor General and a contracted auditor for internal funds.

As a result, the District has received unmodified opinions on its last three Auditor General Audits of Financial Statements.

5.1.5 Corrective Actions

OBSERVATION: Although the District has no formal procedures in place for ensuring that the District takes reasonable and timely actions to correct any erroneous and/or incomplete program information, the Finance Office took immediate action to correct two Auditor General findings related to inaccurate or incomplete data.

Corrective actions relating to audit findings are generally the responsibility of the CFO.

Both incidents identified in the Auditor General report were an oversight by the previous CFO, and corrections were made and the information was provided to the Board and the public via the Board packets that are available on-line. The current CFO has added this information to the budget procedures and has established a tickler system to ensure that the errors do not recur.

In the absence of procedures, the responsibility for corrective actions outside of the finance area would presumably fall to the Superintendent designee should a retraction or reprint be necessary.

In the absence of planning for this eventuality, it is possible that the District would not provide corrections in a timely manner or be fully communicated to the affected parties.

RECOMMENDATION

Recommendation 5-3: Contemplate the need for retractions and republication of reports or other data and establish internal guidelines to follow to ensure adequate public notice of such corrections.

5.2 FACILITIES PLANNING, USE, AND CONSTRUCTION

5.2.1 Information Systems

OBSERVATION: The two primary systems used by Maintenance and Facilities include the TeamWorks work order system and the Automated Logic system, both of which are capable of producing useful, timely, and accurate information; however, these systems are not currently being used to produce information for leadership or the public.

The Maintenance Department operates TeamWorks as its internal work order management system and Automated Logic as the HVAC control system. The Department can run reports on different elements of each system and have done so for management purposes but are not producing leadership and public reports.

The work originates at each site as the principal submits a work order to the system. One position in the Department checks TeamWorks typically twice a day at 10 am and 2 pm. The position assigns the work orders to the Maintenance staff to correct the issue and update TeamWorks.

Exhibit 5-7 highlights the components captured in a management report.

Exhibit 5-7
Work Order System Report
4/1/19 – 4/1/22

Work Order Count	Hours	Labor	Materials	Total
Total 12,246	52,511	\$1,042,681	\$2,981,236	\$4,023,917

Source: CCSD TeamWorks report, 2022.

Exhibit 5-8 highlights the components in an example work order report.

Exhibit 5-8
Work Order System Components
2022

TeamWorks Components
Location
Work Order #
Dates
Status
Priority
Trade
Budget Description Total

Source: CCSD TeamWorks report, 2022.

The District also uses Automated Logic as its HVAC control system, but no management reports are produced from the system. One of the Maintenance staff is assigned primary responsibility for managing energy across the District. The staff can check the temperatures across the District on a desktop computer or through an application on his phone including in buildings such as the aquatic center.

The staff is assigned two types of work orders related to energy management. The first type includes requests about the temperature in a room. The staff can check the room to investigate the shifts in temperature. The second type request is for before-school or after-school use of the air conditioning or heating.

Expanding internal Department reports to be higher level management reports can ensure that the Department shares the status of the activities with the Board and the community are informed.

A management best practice states that organized and regular management monthly reports will ensure the strategy of the Department stays on track. Some common features of a management report could include:

- Department scorecard views: Include a thorough overview of the Department scorecard that would be organized in the order that it will be read.

- Detailed pages: Provide at least one detail page focused on each of the goals or objectives of the system.
- Charts: Use charts to present information on key performance indicators and discuss the measures. Ensure the charts are easy to read, have clear targets and are consistent throughout the report.
- Project Overviews: The monthly report should only review the projects that drive the Department's strategy instead of all the projects.
- A Place to Add Action Items: This is a place to capture major decisions from meetings.

As a result of not using these systems at a broader level, the Department's activities may not be as widely communicated as possible.

RECOMMENDATION

Recommendation 5-4: Explore the capabilities of the Maintenance work order system and the energy management system and determine how the Department can compile the data into monthly management reports.

5.2.2 Internal and External Reports

OBSERVATION: A review of the documents produced by the Department for the Florida Department of Education (FLDOE) and/or presented to the Board provide valuable information to the public. The Ressel team found no reports indicating inaccuracies had been found, or instances where the reports themselves were inaccurate or incomplete.

Some of the more data intensive reports and presentations as they relate to the areas under review included the following:

- Facilities: Five-Year Work Plan – approved September 28, 2021
- Facilities Plan – Presented at workshop June 22, 2021

Annually, prior to the District adopting its budget, the District submits a Five-Year Facilities Work Plan required by s. 1013.35(2), *Florida Statutes*, which includes a schedule of major repair and renovation projects necessary to maintain the educational and ancillary facilities of the District. It provides a complete, balanced capital outlay plan to inform FLDOE about the District's financial feasibility. The Columbia County School Board adopted the plan on September 28, 2021.

Exhibit 5-9 provides highlights from the 18-page 2021-22 Work Plan for the summary of revenue/expenditures available for new construction and remodeling projects.

Exhibit 5-9
Columbia County Work Plan
FY 2021-22 to FY 2025-26

Category	2021-22	2022-23	2023-24	2024-25	2025-26	Five-Year Total
Total Revenues	\$2,091,114	\$1,628,641	\$1,909,599	\$2,136,389	\$3,303,143	\$11,068,886
Total Project Costs	\$2,091,114	\$1,628,641	\$1,909,599	\$2,136,389	\$3,303,143	\$11,068,886
Difference (Remaining Funds)	\$0	\$0	\$0	\$0	\$0	\$0

Source: Columbia County Facilities Work Plan, 2021-22.

Exhibit 5-10 cites the District's work plan planned expenditures for maintenance, repair, and renovations.

Exhibit 5-10
Planned Maintenance, Repair and Renovations
FY 2021-22 to FY 2025-26

Facilities Category	2021-22 Actual Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	Five-Year Total
HVAC	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Flooring	\$159,000	\$120,000	\$130,000	\$150,000	\$30,000	\$589,000
Roofing	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Safety to Life	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Fencing	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Parking	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Electrical	\$20,000	\$20,000	\$20,000	\$25,000	\$25,000	\$110,000
Fire Alarm	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
Telephone/Intercom System	\$20,000	\$15,000	\$20,000	\$15,000	\$25,000	\$95,000
Closed Circuit Television	\$1,000	\$1,000	\$1,000	\$500	\$0	\$3,500
Paint	\$28,000	\$25,000	\$25,000	\$25,000	\$28,000	\$131,000
Maintenance/Repair	\$113,020	\$128,491	\$103,561	\$135,210	\$40,000	\$520,282
Bus Wash Station	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Playground Equipment	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Single Point Entries - Fencing	\$24,000	\$0	\$0	\$0	\$0	\$24,000
Total	\$720,020	\$524,491	\$514,561	\$565,710	\$363,000	\$2,687,782

Source: Columbia County Work Plan, 2021-22.

Sharing reports with the public ensures that transparency with spending is clear and concise.

OBSERVATION: Some Facilities-related Board policies that are available to the public have minor inconsistencies with the actual terminology used for departments and positions.

Board Policy Chapter 8, Section 8.30 references the Facilities Department and Maintenance Department. However, while the District has a Maintenance Department, it does not have a Facilities Department (refer to **Chapter 2** of this report that discusses the District's organizational structure). The Board policy references a Facilities Supervisor position, but the District does not have this position. The Director indicated that the Board policy does not appear to be current, but it was unclear to him the reason that it was prepared in that manner. Although it appears to be a minor issue, the information presented to the public should be accurate.

Best practice dictates that although managing Board policy content is not typically the responsibility of the department, if information about a department is presented in Board policy, the department should initiate a review of the related policies to ensure that the documents remain consistent.

RECOMMENDATION

Recommendation 5-5: Revise Board policy to be consistent with actual practices in the Maintenance Department.

5.2.3 Public Access

OBSERVATION: Facilities and Maintenance are critical District functions. However, the function does not have a page on the District website, and the website provides no Facilities and Maintenance information to the public.

The District provides facilities-related information to the public through the Board and Superintendent, but provide no basic information to the public via the website.

On the District's website, there is a link for Departments. However, the Department is not listed and the Director does not post information about the Department on the District's website such as State reports or any other information that might be useful to the public.

A review of other school district's websites in Florida found that there is no overall consistency in the information provided. At a minimum, the Department is listed with the contact information for Department staff. Others have more comprehensive information. None of the websites examined had state-level reports; however, some had links to the FLDOE website where additional information could be found. For example, Gadsden County has comprehensive Facilities and Maintenance information with references to the FLDOE website. The following information is posted:

Gadsden County: Under Links, there is a link for Maintenance. It states the following:

Welcome to the Facilities Department. The Facilities Department manages Planning, Construction and Maintenance of all Facilities operated by the Gadsden County School District. Our goal is to provide cost-effective services at each school creating and maintaining an environment, inside and out, that is comfortable, safe, and conducive to learning. No matter what the scope of work, Facilities staff are committed to providing the best services possible, within budget, and in a timely manner. Florida's Department of Education provides administrative guidelines for the Maintenance and Operations of School Districts. Follow the link below for a better understanding of how a Facilities Department is organized and what's expected of it.

<http://www.fl DOE.org/finance/edual-facilities>

Department functions. A. Maintenance – See the Work Order Requests page for additional information. 1. Work Orders 2. Emergencies 3. Project Requests. B. Custodial – Custodial services do not fall under the Facilities Department. However, we do take an

active part in assisting the schools in coordinating activities and purchasing materials and equipment. C. Construction D. Facilities Reporting

RECOMMENDATION

Recommendation 5-6: Add relevant information about the Facilities and Maintenance function to the District's website.

5.2.4 Accuracy and Completeness and 5.2.5 Corrective Actions

The Ressel team found no instances where a Maintenance or Facility-related document was inaccurate and had to be withdrawn and resubmitted.

5.3 SAFETY AND SECURITY IMPROVEMENTS

5.3.1 Information Systems

OBSERVATION: CCSD uses multiple state-of the art systems to support the Safety and Security Operation; information is of significant value to District leadership but in most instances is not information that the District can or should be provided to the public.

There are three major systems that the safety and security operations use to monitor and identify safety issues and mitigate safety and security vulnerabilities. These systems include:

- Mutual Link/RAVE
- Verkada Command - security camera platform
- FortifyFL app

Mutual Link/RAVE is a mobile application that connects directly to police, fire and all District staff to alert that there is a threat.

CCSD used the mobile application when the high school had a bomb threat. All staff received the alert and heard the sirens coming within minutes. The District had every service agency at their call. All staff can download the application to their phone. No reports for public consumption are available through this system; however, the system provides an excellent communication tool during an emergency as the District can send messages with updates to all parties throughout the event.

Verkada Command is a security camera platform that provides a mobile application to access security cameras in a single view. The Department can filter and identify individuals and track them across the cameras. Videos are used by management to investigate incidents and observe behavior patterns, but this information is not generally available to the public due to privacy considerations.

FortifyFL is a suspicious activity reporting application. It allows the District and law enforcement officials to receive reports of suspicious activity. The Florida Department of Education provides the application. Again, this information is not generally available to the public, but it does provide District leaders valuable insights in terms of response and mitigating future occurrences.

5.3.2 Internal and External Reports

OBSERVATION: There are several reports that are provided to the leadership and Board, but the District cannot provide all the information to the general public regarding the District's safety and security effort. None of the reports reviewed by the Ressel team contained a finding of inaccurate or incomplete data.

The Safe Schools Program annually coordinates with the principals, school resource deputies and other staff to complete the Florida Safe Schools Assessment Tool (FSSAT). The FSSAT lists the safety-related needs by individual school and may include facilities-related issues. The Board approved the FSSAT on September 28, 2021.

The Florida Department of Education cites the following information regarding the FSSAT:

The FSSAT is an online platform for enhanced risk assessment and domain awareness at the state, District and school levels — providing a broad array of security risk assessment, field reporting, data analytics and information-sharing capabilities for all school safety stakeholders, from state administrators to District security directors and school personnel responsible for the safety and security of students, staff and campus facilities.

The s. 1006.1493, *Florida Statutes* Florida Safe Schools Assessment Tool contains the following provisions.

- (2) *The FSSAT must help school officials identify threats, vulnerabilities, and appropriate safety controls for the schools that they supervise.*
 - (a) *At a minimum, the FSSAT must address all of the following components:*
 - 1. *School emergency and crisis preparedness planning;*
 - 2. *Security, crime, and violence prevention policies and procedures;*
 - 3. *Physical security measures;*
 - 4. *Professional development training needs;*
 - 5. *An examination of support service roles in school safety, security, and emergency planning;*
 - 6. *School security and school police staffing, operational practices, and related services;*
 - 7. *School and community collaboration on school safety; and*
 - 8. *A return on investment analysis of the recommended physical security controls.*

In addition, in February 2019, the Sandy Hook Promise Foundation Safety Assessment and Intervention Programs was on the Board agenda. Information was provided regarding their programs and services.

OBSERVATION: As required by law, the Safe Schools Program ensures that the District does not share the Florida Safe Schools Assessment Tool (FSSAT) with the public, which also deters potential wrongdoers from using the information to circumvent the strategic controls contained in the Plan.

The Director of Safe Schools shares the confidential information with the Board in executive session.

An excerpt of s. 1006.1493, *Florida Statutes*, regarding the Florida Safe Schools Assessment Tool cites the confidentiality requirement:

Data and information related to security risk assessments and the security information contained in the annual report are confidential and exempt from public records requirements.

5.3.3 Public Access

OBSERVATION: Safe Schools has a page on the District website that contains the required accesses related to Bullying, Sexual Harassment and FortifyFL, but the information is not all current and could be expanded.

The District has a limited number of resources available to the public on the Safety page of the District's website. There is an outdated 2019-20 Bullying Report form on the website. There is a FortifyFL information description and a link for users. The Safe Schools page also posts Title X Sexual Harassment information, including a complaint form.

Gadsden CSD provides a number of links on their Safety, Security and Investigation page that provide the public access to external as well as internal tools and information. For example:

- School Environmental Safety Incident Reporting
- National Center for Missing and Exploited Children
- Big Bend Crime Stoppers
- Family Watchdog
- Internet Safety for Kids
- Florida Sexual Offenders and Predators
- National Weather Service
- Secure Florida
- National Association of School Resource Officers
- Gadsden County Sheriff's Office
- e-Safety Education Solutions
- Drug Abuse Resistance Education

This District also provides information and links for bullying and harassment resources including:

- Florida Department of Education – Safe Schools
- The 2014 *Florida Statutes*

- Florida Anti-Bullying Laws & Policies
- Bully Police
- Safe and Healthy Schools Florida
- Stop Cyberbullying
- NetSmartz.org
- Cyberbullying Tip Sheets and Resources for Students
- Cyberbullying Tip Sheets and Resources for Parents

Providing additional safe schools resources on the District's website will better inform the public, including students, staff and parents and help to ensure their safety and wellbeing.

RECOMMENDATION

Recommendation 5-7: Consider ways to provide parents and the general public access to tools and information that could be useful to them as partners in the process of ensuring the safety of all students and staff.

5.3.4 Accuracy and Completeness

While the Ressel team made a cursory review of several confidential reports, this information is reviewed in detail by FLDOE and the Ressel team found no instances where FLDOE found inaccuracies.

5.1.5 Corrective Actions

Safety information is confidential and not shared with the public, so the Ressel team identified no corrective actions to public documents.

5.4 TECHNOLOGY IMPLEMENTATION AND UPGRADES

5.4.1 Information Systems

OBSERVATION: The Technology Department uses a number of information systems that effectively support the technology functions in the District and are capable of producing reports that could be used to keep the public better informed.

The information technology-related systems in use by CCSD are as follows:

- Focus - Student information system, gradebook, attendance, etc.
- Skyward - Finance ERP and Human Resource System
- School Asset Manager - Inventory and Help desk system
- Google Workspace Suite for Education
- Secureworks

Focus – The system is the primary student accounting system for the District and is used for scheduling, attendance, gradebook and grade reporting and State reporting. In addition, the

system provides student and parent portal access that is used as an effective communication tool throughout the school year. Management regularly uses reports for planning purposes and the information from this system that is reported to the State is the basis for the allocation of State funds to the District. High level student demographics and other information is made available to the public, but individual student data or any information that would allow the identification of individual student, is generally redacted in compliance with federal guidelines. The MIS Department is responsible for the collection of data from the campuses and the reporting of that data to the State.

Skyward - Skyward is the primary financial and human resource management system and is capable of providing a wealth of information for leadership and the general public. The system is currently used extensively for budget creation and monitoring purposes, financial reporting and the tracking of personnel and payroll information, all regularly reported to the Board and made available to the public. The Technology Department not only uses this system in their day-to-day operations but is responsible for keeping the system running smoothly for all other areas of the District.

School Asset Manager – This system is used to track work orders and technology related devices. The data captured in this system can be easily extracted and the data is regularly used to support management decisions relating to the student and staff devices in use districtwide.

Google Workspace Suite for Education – This system provides a framework for instructional collaboration between and among teachers, students and parents. Management uses the components of the system to ensure student privacy and establish filters and other controls in terms of student access. Reports relating to student and teacher use and a host of other data are useful to management and could provide criteria for performance reporting purposes.

Secureworks – This system prevents, detects, and responds to continuously evolving cyber threats and vulnerabilities, and monitors the District’s networks 24/7/365. The system is capable of producing reports that are valuable for management purposes and could provide the criteria for performance reporting purposes.

5.4.2 Internal and External Reports

OBSERVATION: The systems above are currently being used to produce internal management-level reports that appear to be useful, accurate and complete; the Ressel team found no reports indicating that the information produced was incomplete or inaccurate.

As noted in **Chapter 1** of this report, the Director provided the Ressel team a number of valuable reports as part of the preliminary data request that could provide the basis for performance reports or information for the public. The only formal report to the Board was made in 2016, but provided valuable and relevant information about the program.

The data provided to the Ressel team from the inventory and work order system contained no evidence of inaccuracies.

The Auditor General conducts regular Assessments relating to student data, and as noted in **Chapter 1** of this report, the Auditor General identified only minimal inaccuracies in the data

reported through the Focus system relating to student counts. The weaknesses identified as leading to the miscounts resulted from procedural misunderstandings and were immediately corrected.

5.4.3 Public Access

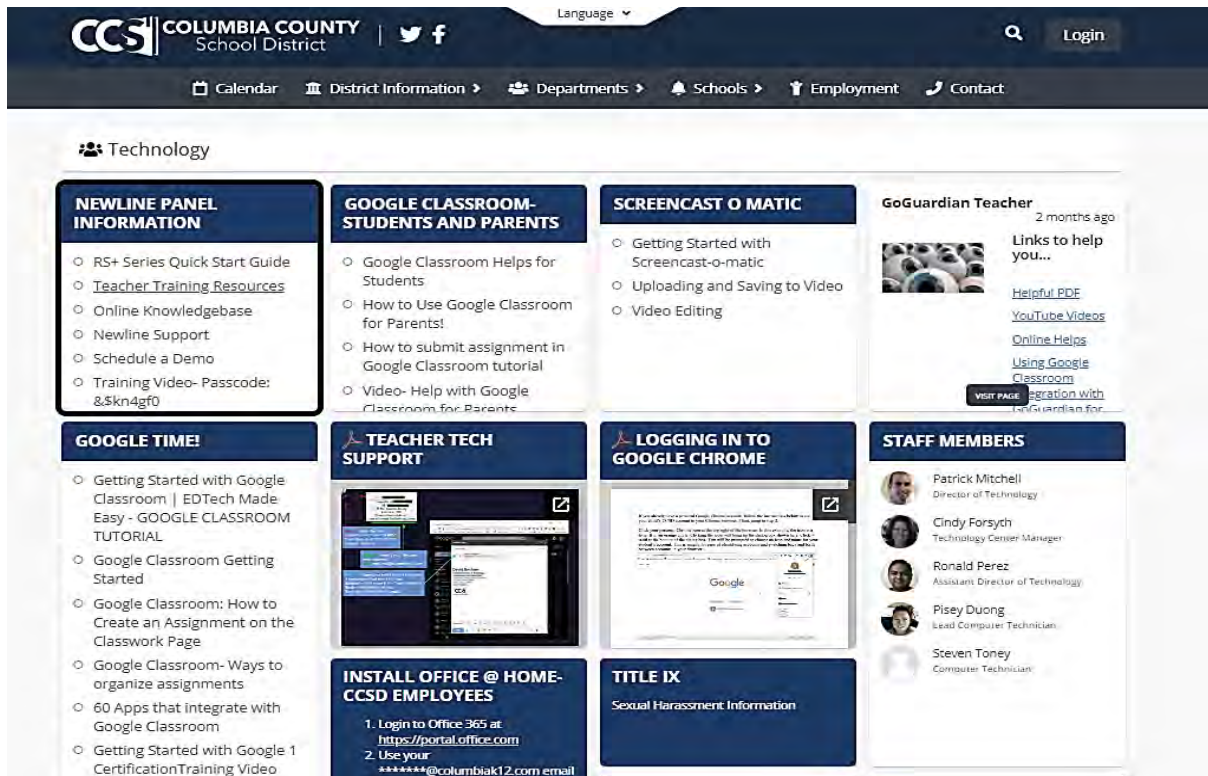
OBSERVATION: Technology has a robust webpage that contains a plethora of information for teachers, parents and students but does not contain performance and cost data.

The Council of the Great City Schools provides a long list of metrics that can be used to provide cost and performance data for Information Technology. Below are some simple indicators recommended by the Council that are directly related to cost/performance with a brief explanation of their importance.

- **IT Spending Percent of District Budget** - This measure evaluates the importance of technology for the District as a whole.
- **IT Spending - Capital Investments** - This measure evaluates the level of spending by cost category.
- **IT Spending per Student** - This measure puts spending into perspective based on the number of students served.

CCSD's Technology webpage does not contain this level of information but the Technology website contains training materials, links to external resources and a host of other information for staff, parents and students. As shown in **Exhibit 5-11**, the Technology website contains something for parents, students and teachers.

Exhibit 5-11 CCSD Technology Webpage



Source: <https://www.columbiak12.com/en-US/technology-3d33c1b6>, June 2022

As discussed above, the District uses the Google Workspace Suite for Education, which includes the Google Classroom for Students and Parents portal. Teachers can make assignments and parents and students can access that information, submit assignments, etc. Parents and students can see all the homework the student has for all classes, and easily see what homework has been completed and is still pending. The website contains a series of links to video tutorials that show the students and parents how to use the system as follows:

GOOGLE CLASSROOM- STUDENTS AND PARENTS

- Google Classroom Helps for Students
- How to Use Google Classroom for Parents!
- How to submit assignment in Google Classroom tutorial
- Video- Help with Google Classroom for Parents

The website contains a section that provides technical support for teachers, instructs users regarding how to submit a work order, and staff contact information, including pictures, and their primary role or assignment.

The information seems timely, relevant and helpful for the school community in general but does not contain performance or cost data relating to the program.

RECOMMENDATION

Recommendation 5-8: Gather and report technology-related cost and performance data to the Board and the general public through the website.

5.3.4 Accuracy and Completeness and 5.3.5 Corrective Actions

Published documents such as the Technology Disaster Recovery Plan appear to be comprehensive, accurate and complete; the Ressel team identified no instances where corrective actions were required.

CHAPTER 6: ***PROGRAM COMPLIANCE***

6.0 PROGRAM COMPLIANCE

Chapter 6 presents findings related to program compliance. As part of the performance audit, Ressel & Associates assessed the adequacy of processes and internal controls used to ensure compliance with and remediate instances of non-compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures applicable to the program areas under review. Ressel & Associates further assessed the District's compliance with s. 212.055, *Florida Statutes*, Title XIV: Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.

The specific audit evaluation tasks are provided below.

- 6.1 **Compliance Processes** - Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies;
- 6.2 **Compliance Controls** - Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures;
- 6.3 **Addressing Non-Compliance** - Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means;
- 6.4 **Surtax Compliance** - Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations; and
- 6.5 **Charter School Funds** - Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used.

NOTE: Audit Evaluation Tasks 6.1-6.3 will be addressed districtwide and in each of the program areas under review, whereas 6.4 and 6.5 are addressed as a separate subchapter as shown below.

Finding on program compliance: Meets. Overall, Ressel & Associates found the general compliance and control environment of the District is strong in most areas, but more timely updates to policies and modifications to some of the purchasing and contracting processes are needed. The District is in compliance in all material aspects with the Surtax provisions, including the proposed use of funds. The District has processes in place to accurately calculate

and distribute funds to the charter school and the District has an established process whereby the charter school reports how funds are used.

Findings by Research Subtask:

- Subtask 6.1 - *Compliance Processes –Partially Meets* –The School Board Policy Manual of the Columbia County School Board is outdated and there are only a limited number of comprehensive administrative procedures to ensure compliance with policy. The CCSD compliance process for managing large construction projects uses multiple levels of control to effectively ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. Both Safe Schools and Technology have policies and procedures for critical functions and processes and systems to regularly monitor compliance.
- Subtask 6.2 - *Compliance Controls –Partially Meets* –Although CCSD’s Skyward system has controls in place to prevent overspending, CCSD is at risk of overbudget expenditures in violation of state laws and local policies because departments do not always enter requisitions into Skyward in advance of purchases, particularly for PCards. There are compliance controls over purchasing for construction. The District uses a Certified Building Official to ensure compliance with applicable codes and related federal, state, and local laws, rules, and regulations. The Safe Schools program uses the security risk assessment as a critical part of the District’s compliance controls. Technology has systems and processes in place to ensure that policies are known and followed and that external breaches are detected and responded to appropriately.
- Subtask 6.3 - *Addressing Non-Compliance –Meets* –District leaders have used findings and identified areas of non-compliance identified by the Auditor General constructively by acknowledging when errors have occurred and taking appropriate action to remedy the situation.
- Subtask 6.4 - *Surtax Compliance –Meets* –CCSD has taken reasonable and timely action to comply with state laws, rules and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should the Surtax be approved by Voters. Based on best practices and the State’s Benchmarks for debt, CCSD has the capacity for new debt and external experts are in place to ensure compliance with applicable laws and rules for issuing new debt.
- Subtask 6.5 - *Charter School Funds –Meets* –CCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds.

In this chapter, program compliance for the Columbia County School District is presented in the following functional areas:

- 6.1 Districtwide Support for Areas Under Review
- 6.2 Facilities Planning, Use, and Construction
- 6.3 Safety and Security Improvements
- 6.4 Technology Implementation and Upgrades

- 6.5 Surtax Compliance
- 6.6 Debt Service
- 6.7 Charter School Funds

6.1 DISTRICTWIDE SUPPORT FOR AREAS UNDER REVIEW

6.1.1 Compliance Processes

Districtwide Policies and Procedures

OBSERVATION: The School Board Policy Manual of the Columbia County School Board is very outdated.

The CCSD School Board assigned responsibility for maintaining the Policy Manual to the School Board Attorney who prepares drafts of proposed or revised policies with input from senior staff.

The Columbia County School Board has a policy that provides guidelines for the development of proposed policies or policy amendments, and their submission to and adoption by the Board (School Board Policy 2.01). This policy states:

School board is responsible for the organization and control of the public schools of the District and is empowered to determine the policies necessary for the effective operation and the general improvement of the school system.

Board members should recognize that the Board functions only as a Board through duly adopted policies and actions approved at public sessions; that individual Board members have no authority to act on behalf of the District or the Board.

A review of the Columbia County School Board policies found that, in general, the District has developed policies sporadically and primarily when state or federal legislation warrants an update. The District has not completely updated the Columbia County School Board Policy Manual since 2002 with most policies having the adoption date of July 30, 2002. A review of the Manual found that the majority of policies are very out-of-date.

The District last purged the Policy Manual in 2002.

Effective district management requires sound, clearly written and legally valid policies. The State of Florida mandates that each school board adopt policies that govern the operation of its schools and make them accessible to all school employees and the public. (Administrative Procedure Act, Chapter 120, Florida Statutes). Clear, updated policies should provide a framework for Board and school district decisions.

Generally, school board policy manuals necessitate a complete comprehensive review at least every 10 years.

At the end of the legislative session and halfway through the year, NEFEC and the contracted attorney provide updates to policies to address the required changes in laws, including data reporting requirements.

Neola, in association with the Florida Boards Associations, indicated that the initial cost of this service to completely purge the manual would be \$26,000. Neola is used by 39 other Florida schools to update their board policy manual. Policy service companies such as Neola have templates in place which will save time and money.

The School Board attorney recognizes the deficiency and plans to start a complete review and purging of the Policy Manual this summer. This would incur additional legal expenses for the District's contracted attorney (which have already escalated).

RECOMMENDATION

Recommendation 6-1: Consider updating the Board's Policy Manual through a policy service company and include a review by legal staff.

OBSERVATION: With the exception of the Student Code of Conduct and Student Progression, the Columbia County School District does not have a comprehensive administrative procedures handbook to guide administrative actions.

Instead of an administrative procedures handbook, the administration has developed and uses departmental manuals including the following 13 manuals:

- Food Services Procedures Manual
- Maintenance Procedures Manual
- Financial Procedures Manual
- Purchasing Manual
- Human Resources Procedures Manual
- Transportation Procedures Manual
- Health Procedure Manual
- Federal Projects Procedures
- Curriculum and Instructions
- Columbia MIS Procedures
- CCSD Technology Plan
- CCSD ESE Reference Manual
- Assessment Accountability Curriculum Procedural Manual

A review of each of these manuals by the Ressel team found that the procedures are comprehensive; however, most provide no linkage to Board Policy.

The basic difference among School Board Policy, administrative procedures and desk procedures is important in establishing a system of compliance controls. School Board Policy establishes the local parameters within which the school district will operate, as long as it is within the parameters of the laws, rules, regulations handed down from state and federal sources. Each Board has discretion in setting policy that will work best for its district and their community. For example, state law may stipulate that a school district must transport students living outside of a two-mile radius of their assigned school. Yet, a School Board may determine that a one-mile radius is more appropriate for their community.

Continuing with this analogy, Local Administrative Procedures would provide guidance to staff and parents for how to request transportation services and stipulate the forms that might be used to document transportation requests.

Desk procedures are for the employees who will process and approve the forms, perform the data entry, add the student to the bus route, and the like. The desk level is normally where compliance monitoring and internal controls occur. No matter how complete the policies and administrative procedures are, the staff doing the work implement the internal controls, including system controls, checklists, sign offs and monitoring activities.

In total, this documentation also serves to protect the institutional knowledge of a district when there is turnover in key positions.

RECOMMENDATION

Recommendation 6-2: When the Board Policy Manual is updated, develop or update administrative procedures to provide linkage to Board policy and where appropriate, require departments and functional areas to document the desk procedures that are followed to monitor and control compliance at all levels.

Fixed Assets

OBSERVATION: CCSD has processes in place to accurately account for fixed assets in accordance with local policies and state and federal guidelines.

CCSD's Purchasing Manual states that fixed assets are those assets with a cost of \$1,000.00 or more (\$1,000 as set by s. 274.02, *Florida Statutes*) or more and a useful life of one year or more, including but not limited to furniture, equipment, vehicles, and computer hardware.

There is a detailed process in place to record the purchase of fixed assets, tagging of fixed assets and the disposal of fixed assets. Any assets purchased with federal funds are tagged and accounted for separately, and disposal guidelines for assets purchased with federal funds are disposed of following federal guideline.

IT maintains its own inventory and tagging system for devices. At the end of each school year, IT inventories the devices at the schools. Schools and instructional areas are responsible for complying with federal guidelines for disposal.

OBSERVATION: Although fixed assets are appropriately accounted for and inventoried annually, the threshold for fixed assets is low, resulting in the need for additional accounting and inventorying tasks.

Board Policy 7.08 Inventories and Property Records contains the following language regarding the definition of a fixed asset but is silent on the dollar threshold:

The Superintendent or designee shall maintain an adequate and accurate record of all tangible personal property of the District. For purposes of this policy, "tangible personal

property” shall mean any tangible personal property, of a non-consumable nature, with a life expectancy of one (1) year or more which has a capitalized value equal to or greater than the value defined in statute.

CCSD’s Purchasing Manual defines Capitalized Equipment as:

Assets with a cost of \$1,000.00 or more (\$1,000 as set by Ch. 274.02 FS) and a useful life of one year or more, including but not limited to furniture, equipment, vehicles, and computer hardware.

Section 274.02, *Florida Statutes*, does not specify the threshold amount as implied and reads as follows:

274.02 Record and inventory of certain property.—

- (1) The word “property” as used in this section means fixtures and other tangible personal property of a nonconsumable nature.*
- (2) The Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes.*

Fixed assets generally include, land, facilities, vehicles, equipment and the like. Auditors generally tested these assets during the Annual Financial Audit, depreciated, and reported for accounting purposes. A threshold of \$1,000 includes many smaller items that may need to be controlled and inventoried, but may not technically be in the same category and land and buildings. IT maintains its own inventory and tagging system for devices, some of which have a value below the \$1,000 threshold.

Many school districts and local governments maintain a fixed asset system with a threshold of \$5,000 or \$10,000, but still maintain a controlled asset inventory of those items with a lower value but are at risk of loss if the asset is not tagged and inventoried annually. There may be different inventory tags, but the process remains the same. The benefit to establishing a higher threshold is the fact that there will be substantially fewer assets to record in the fixed assets register, which can reduce the workload of the accounting staff.

RECOMMENDATION

Recommendation 6-3: Increase the fixed asset threshold to \$5,000 and continue the tagging and inventorying of controlled assets such as computers and other equipment with a lower value.

Purchasing

OBSERVATION: Competitive procurement and purchasing functions are partially centralized and others are decentralized which has resulted in documentation being held in multiple locations or in some cases with the contracted Construction Manager.

Multiple departments and individuals are involved in the contracting processes and during the study, it appeared that files were not well organized and easily accessible, and the District does

not consistently carry out the central control of contract files. As part of the Case Studies discussed in Chapter 1 of this report, the contract files relating to those projects were produced and documentation regarding the bidders, the evaluation team and the final scoring and recommendation were available. The staff produced the contract files that contained a history of the project with information on change orders, and the like.

Chapter 2 of this report discusses the relationship between the Director of Maintenance and contract Construction Manager which may result in some documentation remaining with the Construction Manager. Industry best practices suggest maintaining each contract file in two sections with documentation in each section as follows:

Procurement History

1. Copies of solicitation and specifications including timelines
2. Copies of all bids, quotes, etc.
3. Names and positions of evaluation committee
4. Original evaluation criteria and documentation of evaluation results
5. Copies of evaluation committee recommendations with justifications
6. Documentation of negotiations if appropriate
7. Board minutes or formal contract award sign-off if Board approval not required.

Contract Management

1. A signed copy of the complete contract
2. All signed amendments including rationale for the contract change and justification for the resulting cost/price or delivery date change
3. All correspondence with the contractor
4. Approvals or disapprovals of contract deliverables (with supporting documentation)
5. Requests for waivers or deviations and the associated responses
6. Documentation regarding settlement of claims and disputes
7. Documentation regarding stop work or suspension of work orders
8. Contract closeout documentation

In the construction area, closeout documentation is particularly important. An example of the closeout checklist used in the Martin County School District illustrates the complexity of this process. (**Exhibit 6-1**)

Exhibit 6-1 Closeout Checklist Example

Date: __-__-__ MCS D Close-Out Form Project School _____ Project Title _____ Architect's Project No. - _____		
Item #	Status	Close-Out Item
1		3 Copies: AIA Application For Payment, Signed and Sealed, Noted as Final Payment.
2		Consent of Surety to make final payment.
3		Release of Lien from all Sub-Contractors or Laborers who have filled an Intent to Lien.
4		Warranty/Guarantee from Construction Manager for one-year from the date of Substantial Completion.
5		Warranty/Guarantee from each Sub-Contractor for one-year from the date of Substantial Completion.
6		Copy of the approval by the Architect-Engineer and the transmittal to the end user of manuals, shop drawings, as-builds, brochures, warranties, list of sub-contractors with phone numbers, addresses and contact persons.
7		Verification that all applicable district personnel have been trained in the operation of their new equipment (per system: HVAC, controls, etc.)
8		Executed Roof Warranty in the name of the Martin County School District.
9		OEF Form 209, Certificate of Final Inspection.
10		Completed Punch-list.
11		SREF 4.2(3)(e) Architect's Certificate of Specification of Asbestos Containing Materials.
12		SREF 4.2(3)(e) Construction Manager's Certificate of Asbestos Use.
13		SREF 4.2(3)(d) Threshold inspector's statement that building complies with Threshold Plan.
14		OEF Form 110B, Certificate of Occupancy.
15		OEF Form 564 for new construction or additions to existing schools only
16		Inspection Log Book

Source: Martin CSD Facilities and Planning Department, July 2018.

Documentation may vary depending on the type of solicitation and contract; however, knowing in advance what specific documentation is required will also serve to guide the process and ensure compliance.

RECOMMENDATION

Recommendation 6-4: Establish checklists relating to the documentation required for each type of contract, with special attention given to construction-related services to ensure and validate compliance.

6.1.2 Compliance Controls

OBSERVATION: Although CCSD's Skyward System has controls in place to prevent overspending, CCSD is at risk of overbudget expenditures in violation of state laws and local policies because departments are not always entering requisitions into Skyward in advance of purchases, particularly for PCards.

Board Policy 7.14 Purchasing Policies and Bidding, states:

Requisitions. Each purchase shall be based upon a requisition originating from the principal or District department head. Each requisition or contract shall be properly financed, budgeted, and encumbered prior to issuing a purchase order. Under extreme emergencies, the Purchasing Agent or designee may grant permission for a purchase without a requisition; provided, however, any emergency purchase shall be followed immediately with an emergency requisition. A purchase shall not precede a requisition except under emergency provisions.

PCards are being overused and uncontrolled spending has resulted in overbudget expenditures. When this occurs, the purchase may be charged against another account code, money may have to be moved into that account code, and if significant, a budget amendment may be required.

In the FY 2021 Audit released in March 2022, the Auditor General issued an Additional Matters Finding as follows:

FINDING: District procedures did not always limit expenditures to budgeted amounts, contrary to State law and State Board of Education (SBE) rules.

CRITERIA: Section 1011.05, Florida Statutes, provides that the official budget shall not be altered, amended, or exceeded except as authorized.

SBE Rule 6A-1.007(2), Florida Administrative Code, provides that no expenditure shall be authorized or obligation incurred that is in excess of budgetary appropriation and require that the Board approve amendments to the budget whenever the function amounts are changed from the original budget. The process of adopting and amending the budget provides the District a mechanism to plan a level of expenditures to meet its obligations while remaining within available financial resources.

According to a list provided by the Finance Office, the District has 112 PCards outstanding with card limits of between \$1,000 and \$350,000. Staff reported that each month the Department processes approximately \$100,000 in central office purchases and \$50,000 in campus purchases.

Prior to the use of PCards, employees were required to enter requisitions into Skyward prior to the purchase. Once approved, funds were encumbered, and a purchase order was issued.

The Credit Card issuer offers rebates based on the level of use, and staff said that the District encouraged staff to use the cards as a way to generate higher rebates. The process for purchasing and encumbering funds has shifted as a result, and budgets are encumbered until after the credit card bill is reconciled and paid, which can be as long as six weeks after the date of purchase. The process is as follows:

- 1) The PCard holder decides to make a purchase.
- 2) If the purchase is over the threshold for competitive bidding, the card holder is responsible for complying by obtaining quotes, etc.
- 3) The cardholder makes the purchase and retains a copy of the receipt.
- 4) The sale is recorded on the District statement by the bank that issued the PCard.

- 5) Bills are sent by the bank to the District twice monthly, one for the schools and the other for District offices.
- 6) The assigned member of the Finance team downloads the statement from bank and uploads to Skyward.
- 7) The Finance team member then notifies the purchaser that it is time to load their transactions into Skyward; Skyward has built in approval paths for each type of purchase and those approvals are needed to record the transaction as a purchase.
- 8) Once all approvals are obtained, the purchase is recorded in the budgets according to the account code entered by the purchaser.
- 9) The Finance team member verifies that all documentation and approvals are entered and notifies Accounts Payable that it is okay to pay the bill.

If the purchaser does not provide all of the documentation or coding information, the Finance Office will still pay the PCard bill and continue to follow-up with staff. If during this backend reconciliation process, the purchaser tries to code the purchase to an account that does not have sufficient funds, Skyward will not accept the code. At that point, the purchaser and/or the Finance Office will have to make a budget transfer of funds into the account to cover the charge, or the purchase may need to be charged to a different account code.

This process does not follow approved Board policy and places the District at risk of overspending of budgets.

RECOMMENDATION

Recommendation 6-5: Limit the number of PCards in use and require departments to enter requisitions prior to purchasing, whether with a PCard or using other methods.

OBSERVATION: CCSD made effective use of an external expert to analyze the legally appropriate financing options and the potential amount revenues that could be made available by issuing bonded indebtedness backed by Surtax revenues to finance the construction and renovation of new schools.

CCSD recognized that in anticipation of the Surtax, the District needed financial expertise to assess the legal and financial implications and to develop a plan for maximizing the revenues to ensure that the District could accomplish planned projects with those revenues.

PFM, the District's Financial Management consultant produced **Exhibit 6-2**, and as shown, the consultant identified the revenue sources that the District could use and those that were unavailable for these projects.

Exhibit 6-2

Funding Sources and Financial Implications

FUNDING SOURCES

Funding Sources Available

- Voter approved millage - Available for operating purposes for a period of 4 years. Twenty-One districts levy between .25 and 1.0 mill.
- Impact fees - Available to fund new student stations associated with growth. Twenty-s districts levy impact fees.
- Half Cent Sales Tax - Must be voter approved. Twenty-seven districts currently levy th half cent sales tax for terms between six to thirty years.

Funding Sources Not Available

- Special Facilities Construction Account - Requires that the district obligate an amount equivalent to 1 mill to the project for 3 years after the award is made as a participation requirement. The district levies 1.5 mills for capital outlay (the maximum allowed witho voter approval.) The 1.5 mill levy generates just below \$5,000,000, of which the 1 mil that would be required to obligate to the project equals \$3.3M. This would leave us \$1.7M to fund the existing debt paid from this levy.
 - COPS payment - \$1.675M,
 - Bus lease - \$348,309.14
 - Computer leases - approximately \$550,000 annually

Revenues from half cent sales tax

- Annual revenues: (<http://edr.state.fl.us/Content/local-government/reports/index.cfm> , Local Government Information Handbook issued each November.)
 - Fiscal Year End September 30, 2022 - \$6,287,857
 - Fiscal Year End September 30, 2021 - \$5,499,918
 - Fiscal Year End September 30, 2020 - \$5,597,311
 - Fiscal Year End September 30, 2019 - \$5,542,126
- Total Bond issue based on levy: (based on estimate of \$5.5M in collections)
 - 10 Year levy - \$33,068,710
 - 15 Year levy - \$45,917,285
 - 20 Year levy - \$55,634,662
 - 30 Year levy - \$68,633,217
- Total COPS issue based on levy: (based on estimate of \$5.5M in collections)
 - 10 Year levy - \$39,690,529
 - 15 Year levy - \$55,112,318
 - 20 Year levy - \$66,771,452
 - 30 Year levy - \$82,374,317
- Updated COPS issue based on FY 2022 estimated taxes of \$6,287,857
 - 20 Year levy - \$74,412,000

Annual Budget for Sales Tax

- Funding would be shared with Belmont Academy providing a revenue source of approximately \$450,000.

Exhibit 6-2 (Continued)

Funding Sources and Financial Implications

- Two elementary schools would cost approximately \$30M each. The preferred method of financing would be to issue Certificates of Participation (COPs.) With a 20 year levy we would be able to obtain a maximum of \$74.4M which would obligate about \$5.0M of the annual levy.
- If the maximum debt was needed, we would still have \$850,000 available each year for additional projects.

Cost of tax levy to Columbia County

- For the past 10 years, Columbia County Schools has been reducing the millage levy. In the 2010-11 school year, CCS levied at total of 7.912 mills. For the 2020-21 school year the total levy is 6.029 mills. This has resulted in tax savings of \$6.3million for the residents of Columbia County for just the 2020-21 school year.
- CCS proposes replacing the taxes that had been levied with the half cent sales tax which would be funded not just by the residents of Columbia County but also approximately ¼ through people spending in Columbia County.

Funding of School Facilities

- School District's have historically received funding from the state to build and maintain facilities through the Public Education Capital Outlay (PECO) program. Twelve years ago funding for new construction through this program was eliminated and funding for maintenance became sporadic, only receiving a portion of the amount that had been being allocated every few years rather than annually.
- Although CCS has made great strides to continue to maintain our facilities with limited funding, we have unmet needs. Furthermore, many of our older facilities cannot support the level of technology needed in today's learning environment. ??Additionally, advances in efficiencies in HVAC and other facilities design can create savings in utility costs.??

Source: CCSD Finance Office, May 2022

6.1.3 Addressing Non-Compliance

OBSERVATION: District leaders have used findings and identified areas of non-compliance constructively by acknowledging when errors have occurred and taking appropriate action to remedy the situation.

During interviews, the Superintendent and members of his leadership team acknowledged that the purpose of state oversight reviews, external audits and the like are to identify those areas of non-compliance and help them to remediate them. For smaller districts, having external experts with the knowledge and skill to identify the concerns is positive.

The most recent audit findings discussed in other chapters of this report related to staff oversights, such as not taking the final steps to record the transaction or to upload the required data. The current CFO has updated procedures and put tickler systems in place to remind her that the Finance Department needs to take these final steps, and the critical dates by which the Department should take those actions.

6.2 FACILITIES PLANNING, USE, AND CONSTRUCTION

6.2.1 Compliance Processes

OBSERVATION: The CCSD compliance process for managing large construction projects uses multiple levels of control to effectively ensure compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

CCSD has both internal and external controls to ensure compliance, including contracts with external experts in the fields of Architecture, Engineering, and Construction Management.

The District begins its contracting process by issuing an RFQ for construction management services. The construction management services are either for an individual project or for multiple projects depending on the timing and scope. Other types of professional services are through an ongoing contract where the District accesses the services as needed.

The District publishes the RFQ notice in the local newspaper describing the need for construction management services. Interested firms contact the Department and provide required documentation regarding credentials and related experience. An evaluation committee composed of the project Architect, Purchasing Director, Maintenance Director and a Leaderman participate in the selection process.

Once the District selects the construction manager, the internal departmental controls ensure the contractors are completing the work as required. The Director is a certified Building Official with the skill and experience to identify code violations and actions needed to ensure compliance with building codes. The construction progress and oversight of the payment of invoices occurs with both the Director and the Purchasing Department.

By following these board policies, the District ensures compliance:

- 7.01 – Budget
- 7.02 – Procedures for Administering the School Budget
- 7.09 – Acquisition, Use and Exchange of School Property
- 7.14 – Purchasing Policies and Bidding
- 7.15 – Payments of Vouchers/Invoices
- 8.03 – Building Inspections
- 8.271 – Protests of Construction Bids
- 8.272 – Prequalification of Contractors for Educational Facilities Construction

OBSERVATION: The District pays for some construction materials directly to avoid paying sales tax, but this is not the practice for all purchases.

In compliance with Board policy regarding the District's tax-exempt status and to control construction costs, the District has established a compliance process for purchases. When purchasing materials for large projects, the Construction Manager competitively bids the materials and, in some projects, the District pays for the materials directly to avoid paying sales tax.

The District purchased the materials for the auditorium directly when CCSD received the bid and saw the significant amount of sales tax. However, the District does not manage all construction purchases in this manner. The District does not have the staff to bid and purchase all materials directly, so the contractor passes the cost to the District as part of the contract. Since the contractor cannot purchase tax-exempt even if the purchase is for the District, using the contractor to handle the bid process is a benefit.

By not paying sales tax on significant construction purchases, the District saves money.

Best practice is to have direct purchasing practices to avoid paying sales tax.

RECOMMENDATION

Recommendation 6-6: Expand the types of direct-pay construction purchases to maximize the District's tax-exempt status.

6.2.2 Compliance Controls

OBSERVATION: There are compliance controls over purchasing for construction.

The Case Studies highlighted in **Chapter 1** provide details and examples of three construction projects. The District has completed two of the three projects, and those two projects resulted in project savings as the final project cost was less than the original project costs. With significant purchasing occurring on major construction projects, controls over purchasing are a part of the role of the Department.

In addition, CCSD has controls over purchasing by using "ongoing" contracts for four types of professional services, including an architect, mechanical engineer, electrical engineer, and construction. The District prefers the contracting model to have contractors readily available to service their needs should a project arise during the year. Therefore, CCSD structures many contracts without an end date and without the contract being particular to a certain project. This allows the flexibility needed for the District.

For example, with the District's new auditorium building at Fort White High School (Case Study #1), CCSD contracted for each phase of the project, including architectural design services, mechanical engineering services, and Construction Manager services because these services are not available from the Maintenance Department staff.

OBSERVATION: The District uses a Certified Building Official to ensure compliance with applicable codes and related federal, state, and local laws, rules, and regulations.

The former Director of Maintenance, who will be returning under the DROP program in November 2022, is a Certified Building Official, as required in the job description. In the

Director's absence, the District contracts with NEFEC at an additional cost as the building official.

The critical role of a Building Official in the process is shown below:

- Supervises and monitors the daily construction inspection activities of staff and contract inspectors, ensuring procedural compliance and effectiveness.
- Reviews and evaluates individual code compliance inspection reports and associated documentation.
- Conducts project final inspections and issues Certificates of Occupancy upon satisfaction of code requirements.
- Manages the review of construction documents, submittals, shop drawings, and other related project documents during the plan review process.
- Manages the permit application process and inspection activities in all areas of construction to ensure compliance with applicable building codes, standards and the contract documents.

A best practice used in most school districts in Florida is to either hire or contract for the services of a Certified Building Official, not only for large construction projects but also to ensure that the overall school plant and properties remain in compliance with all codes and regulations. CCSD recognized this ongoing need and arranged to contract for these services during the Director's absence.

OBSERVATION: The Director of Maintenance manages a separate accounting of the construction expenditures to ensure contract compliance and forecasts future expenditures, but there are opportunities to improve this process.

To ensure compliance with contract pricing provisions and Board-approved budgets, the Director of Maintenance manages a separate accounting of the construction expenditures to have current knowledge of the amount encumbered to date.

The District relies on the contractor to track the expenditures for the major construction projects. The Department does not have a project accountant role, so the Director assumes that role and has developed a spreadsheet of the amount encumbered to date. The Director is using this expenditure tracking as the compliance control for the project expenditures.

The Department has processes in place to prevent the payment of invoices that are not within budget or contract parameters. Neither the CFO nor the Director of Purchasing are involved in projecting project costs and cost overruns. The Director said that forecasting for the next 90 days' construction project needs for subcontractors requires him to maintain his own projections based on current construction progress and costs and projected next steps.

Close coordination between the facilities functions and the accounting functions in school districts ensures that current project expenditure accounting complies with the contract. Forecasting for the upcoming expenditures is also a best practice for good construction project management.

Maintaining tight controls over current and future spending can ensure more efficient projects.

RECOMMENDATION

Recommendation 6-7: Expand the roles between the facilities and purchasing functions regarding current and projected construction contract expenditures for more efficient projects.

6.2.3 Addressing Non-Compliance

OBSERVATION: CCSD developed a quarterly verification of each contractor's employees to ensure background screenings occur at least once every five years.

The District relied on the contractor to conduct the background screenings for its employees. However, the Auditor General determined that this process was inadequate. In October 2021, the Auditor General released the following finding:

The District did not always verify that applicable contractor workers had received required background screenings at least once every 5 years.

In response to the finding, the District developed a quarterly verification of the contractor's employees. The District's revised process is that Purchasing and Risk Management prepares and sends the following letter to each of the District's contractors quarterly.

The Jessica Lunsford Act requires that certain contractors and their employees be fingerprinted for a level 2 criminal background screening every 5 years. As a part of the verification process, the Columbia County School District requires that contractors verify the names of employees who work in the school district each quarter.

Attached is a list of employees who, according to our records, work for your company. Please review this list, add any additional employees in the space provided, mark through any employees no longer working for you, and provide your signature at the bottom of the page.

Ensuring compliance with background checks provides assurance to parents that the District has checked those who are on the school grounds and potentially near students.

6.3 SAFETY AND SECURITY IMPROVEMENTS

6.3.1 Compliance Processes and 6.3.2 Compliance Controls

OBSERVATION: The Director and staff use the security risk assessment as a critical part of the District's compliance process and compliance controls.

The Director and staff have established processes and controls to ensure compliance with the Marjory Stoneman Douglas High School Public Safety Act, which drives the work and performance expectations of the Safe Schools Program.

The most critical compliance report required by the Marjory Stoneman Douglas High School Public Safety Act is the annual submission of the school security risk assessment. To begin the risk assessment, the Safe Schools Department staff reach out and coordinate with the principals regarding any safety and security issues in their campuses. Identifying those items is critical because the Department of Education State hardening funds are only available for the safety issues that the District identifies in the needs assessment section of the annual report. Therefore, staff have an additional incentive to ensure the District meets the reporting requirements.

Next, the Safe Schools Department compiles the results from all campuses to develop a consolidated report. The staff ensure compliance by confirming that the report is timely completed by the principals, and that the full report is complete and timely submitted when it is due in October of each year.

Safety issues identified during this needs assessment are presented to the Florida Department of Education about the Marjory Stoneman Douglas High School Public Safety Act expectations for the District roles:

In the wake of the tragic shooting at Marjory Stoneman Douglas High School that took the lives of 17 Florida students and educators, the 2018 Florida Legislature passed, and the Governor signed SB 7026, the Marjory Stoneman Douglas High School Public Safety Act. Provisions of the law include, among other things, a requirement for a school safety assessment for each public school.

Section 1006.1493, *Florida Statutes*, Florida Safe Schools Assessment Tool (FSSAT) states that “the FSSAT must be used by school officials at each school district and public school site in the annual report.” Only items contained in the needs assessment section of the annual report are eligible for State hardening funds, therefore, staff have an additional incentive to ensure the reporting requirements are met.

6.3.3 Addressing Non-Compliance

The Ressel team found no instances of non-compliance. While the findings of the risk assessment are not technically areas of non-compliance, **Chapter 1** of this report discusses the District’s response to the risk assessment and what actions CCSD has taken to address those areas.

6.4 **TECHNOLOGY IMPLEMENTATION AND UPGRADES**

6.4.1 Compliance Processes

OBSERVATION: CCSD has policies relating to the use of technology by staff and students and processes or applications in place to regularly monitor compliance.

Policy	Summary of Policy/School Board Rule	Last Revised
Technology Use Policy	Chapter 8.00 – Auxiliary Services STUDENT USE OF PERSONAL TECHNOLOGY, 8.63+ Chapter 5.30* STUDENT CONTROL Code of Student Conduct	August 22, 2017
Social Media Policy	Chapter 8.331	August 22, 2017
Code of Student Conduct	Chapter 8.332+	September 10, 2019

Source: CCSD Information Technology, May 2022.

6.4.2 Compliance Controls

OBSERVATION: CCSD has systems and processes in place to ensure that policies are known and followed and that external breaches are detected and responded to appropriately.

Student Code of Conduct reiterates policy and students sign for it. Staff are also required to acknowledge appropriate use and social media policies which are sent out yearly through Skyward; staff are required to acknowledge this in Skyward. Finance monitors to ensure that staff have acknowledged the policies and will alert the Technology Department when someone has not acknowledged the policies. The Technology staff will follow-up with the department head or school principal to obtain the acknowledgement. This acknowledgement was previously paper based; according to staff, the Skyward system has made this much easier.

The District also has internet filtering applications so most of the sites and materials that staff, or students should not be accessing are simply not available to them. Profiles are also in place for categories of staff, which stipulate the level of access required for each employee classification. If an individual staff member has specific access needs related to their job, the Department will verify the need and establish the access based on that need. The Department works with the operational and instructional areas to review accesses and profiles annually. If an individual principal or department head has a specific concern relating to possible abuses, the Technology Department has the applications and tools to do more in-depth monitoring.

CCSD has contracted for the services of Secureworks – a vendor that provides 24/7/365 network monitoring at their Security Operations Center (SOC). In the event that critical computer anomalies or breaches are identified, CCSD's Technology team is immediately notified.

6.4.3 Addressing Non-Compliance

OBSERVATION: By policy, the District has established discipline processes for non-compliance with use policies for students and staff, up to and including employee dismissal.

Board Policy Chapter 8.00 outlines the disciplinary actions that can result from non-compliance:

(5) Disciplinary Action for Violation of Policy

Failure to adhere to these guidelines will result in disciplinary action. Disciplinary action for students will be either Class I, II or III offenses from the Code of Student Conduct. The severity of the violation will dictate the action of the principal. Disciplinary action for school District employees will be handled by the appropriate supervisor.

Information Technology is involved in identifying issues and providing supporting documentation of the infraction but is not directly involved in the leadership's administration of the discipline.

6.5 SURTAX COMPLIANCE

As discussed in this section, the Ressel team assessed whether the program administrators have taken reasonable and timely actions to determine whether planned uses of the Surtax are in compliance with applicable State laws, rules, and regulations.

OBSERVATION: CCSD has taken reasonable and timely action to comply with State laws, rules, and regulations regarding the process for bringing the Surtax referendum to the Voters and for the planned use of the proceeds should the Surtax be approved by Voters.

Florida law authorizes local governments to impose several types of local option taxes. In some cases, the Florida Department of Revenue administers the tax for the local government, and, in other cases, the local government administers the tax. When the Department of Revenue administers the tax, its responsibilities include collecting the tax and distributing the funds to local governments to spend on locally authorized projects.

Title XIV, s 212.055, *Florida Statutes*: "Discretionary sales surtaxes; Legislative Intent; authorization and use of proceeds" outlines the intended uses and restrictions on the uses of the proceeds from the School Capital Outlay Surtax:

It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054 Florida Statutes.

(6) SCHOOL CAPITAL OUTLAY SURTAX.—

(a) The school board in each county may levy, pursuant to resolution conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

(b) The resolution must include a statement that provides a brief and general description of the school capital outlay projects to be funded by the surtax. The resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment. The statement must conform to the requirements of s. 101.161 and shall be placed on the ballot by the governing body of the county. The following question shall be placed on the ballot:

FOR THE

CENTS TAX

AGAINST THE

CENTS TAX

(c) The resolution providing for the imposition of the surtax must set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district. Surtax revenues may be used to service bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses. Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in s. 1013.62(4). All revenues and expenditures shall be accounted for in a charter school's monthly or quarterly financial statement pursuant to s. 1002.33(9). The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1). If a school's charter is not renewed or is terminated and the school is dissolved under the provisions of law under which the school was organized, any unencumbered funds received under this subsection shall revert to the sponsor. Ch. 2020-10 LAWS OF FLORIDA Ch. 2020-10 2

(d) Surtax revenues collected by the Department of Revenue pursuant to this subsection shall be distributed to the school board imposing the surtax in accordance with law.

Exhibit 6-3 provides a copy of the July 2021 CCSD Resolution for the Surtax in its entirety.

**Exhibit 6-3
Columbia County School District
July 2021 Resolution for Surtax Referendum**

RESOLUTION NO. 2021-02

A RESOLUTION OF THE SCHOOL BOARD OF COLUMBIA COUNTY, FLORIDA ORDERING AND PROVIDING FOR THE HOLDING OF A REFERENDUM ELECTION TO DETERMINE IF THE ELECTORS OF COLUMBIA COUNTY, FLORIDA, AUTHORIZE THE SCHOOL BOARD OF COLUMBIA COUNTY, FLORIDA TO LEVY A ONE-HALF CENT SCHOOL CAPITAL OUTLAY SURTAX ON SALES IN COLUMBIA COUNTY, FLORIDA FOR THE CONSTRUCTION, RECONSTRUCTION, RENOVATION, REMODELING, OR IMPROVEMENT OF SCHOOL FACILITIES, INCLUDING SAFETY AND SECURITY IMPROVEMENTS, AND THE PURCHASE OF TECHNOLOGY EQUIPMENT, INCLUDING HARDWARE AND SOFTWARE; PROVIDING FOR NOTICE OF THE REFERENDUM ELECTION; PROVIDING FOR PLACES OF VOTING, INSPECTORS, AND CLERKS; PROVIDING FOR AN OFFICIAL BALLOT; PROVIDING FOR ABSENTEE VOTING; PROVIDING FOR EARLY VOTING; PROVIDING FOR PRINTING OF BALLOTS; PROVIDING FOR REFERENDUM ELECTION PROCEDURE; PROVIDING CERTAIN OTHER MATTERS IN CONNECTION THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE SCHOOL BOARD OF COLUMBIA COUNTY, FLORIDA, ACTING AS THE GOVERNING BODY OF THE SCHOOL DISTRICT OF COLUMBIA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY FOR RESOLUTION. This resolution is adopted pursuant to Section 212.055(6), Florida Statutes, and other applicable provisions of law.

SECTION 2. FINDINGS. The School Board of Columbia County, Florida (the "Board"), as the governing body of the School District of Columbia County, Florida (the "District"), pursuant to Article IX, Section 4(b) of the Florida Constitution, Section 1001.32(2), Florida Statutes, and Section 1001.40, Florida Statutes, hereby finds and determines the following:

A. It is in the best interest of the District and its students to construct, reconstruct, renovate, remodel, or improve school facilities, including safety and security improvements, and the purchase of technology equipment, including hardware and software, as described in Exhibit A attached hereto, as such school facilities may be modified from time to time by the Board (collectively, the "Projects").

B. The Board has experienced substantial funding reductions in recent years related to fixed capital expenditures and fixed capital costs associated with the construction, reconstruction, renovation, remodeling, or improvement of school facilities, including safety and security improvements, and the purchase of technology equipment, including hardware and software.

Exhibit 6-3 (Continued)
Columbia County School District
July 2021 Resolution for Surtax Referendum

C. Section 212.055(6), Florida Statutes, authorizes the levy of a one-half percent (0.5%) school capital outlay surtax for the purpose of funding the construction, reconstruction, renovation, remodeling, or improvement of school facilities, including safety and security improvements, and the purchase of technology equipment, including hardware and software, upon approval by a majority vote of the electors of Columbia County, Florida (the "County").

D. The levy the school capital outlay surtax authorized by Section 212.055(6), Florida Statutes, at a rate equal to one-half percent (0.5%) for a period of twenty (20) years, commencing on January 1, 2023 and terminating on December 31, 2042 (the "Surtax"), is in the best interest of the District and its students and is necessary to provide sufficient revenues to fund the Projects.

SECTION 3. DESCRIPTION OF PROJECTS AND ADOPTION OF PLAN FOR USE OF SURTAX REVENUES; SHARING OF SURTAX REVENUES WITH ELIGIBLE CHARTER SCHOOLS.

A. The School Board hereby adopts the plan for the use of the Surtax revenues, which plan provides for the use of such revenues to pay any portion of the costs of the Projects as described in Exhibit A attached hereto, as such Projects may be modified from time to time by the Board. The Projects shall consist of fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, renovation, remodeling, or improvement, including safety and security improvements, of school facilities and campuses which have a useful life expectancy of five (5) years or more, and any land acquisition, land improvement, design, and engineering costs associated therewith. In addition, the Projects shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for various sites within the District. The specific projects to be funded with the proceeds of the Surtax revenues may be modified from time to time as the Board determines to be in the best interest of the District and its students. Neither the proceeds of the Surtax nor any interest thereon shall be used for operational expenses.

B. In accordance with the plan for the use of the Surtax revenues herein adopted, at the subsequent option of the Board, the Surtax revenues may be used for the purpose of (i) paying any portion of the costs of the Projects, (ii) servicing bond indebtedness the proceeds of which are used to finance any portion of the costs of the Projects, or (iii) making lease payments under lease-purchase agreements pursuant to Section 1001.42(11)(b)(5), Florida Statutes, Section 1013.15(2), Florida Statutes, and Section 1013.64(6)(b)3., Florida Statutes.

C. The Surtax revenues shall be shared with eligible charter schools within the District based on their proportionate share of total school District enrollment. The Surtax revenues shared with charter schools shall be expended by the charter school in a manner consistent with the allowable uses set forth in Section 1013.62(4), Florida Statutes. The eligibility of a charter school to receive funds under this resolution shall be determined in accordance with Section 1013.62(1), Florida Statutes. If a school's charter is not renewed or

Exhibit 6-3 (Continued)
Columbia County School District
July 2021 Resolution for Surtax Referendum

is terminated and the charter school is dissolved under the provisions of law under which the charter school was organized, any unencumbered Surtax revenues received by such charter school shall revert to the Board.

SECTION 4. LEVY OF SALES SURTAX. Subject to approval by a majority vote of the qualified electors of the County voting in the referendum, the Board hereby levies the Surtax in an amount equal to one-half percent (0.5%). The Surtax shall be levied for a period of twenty (20) years, commencing on January 1, 2023 and terminating on December 31, 2042. If the Surtax shall be approved by referendum, the Board shall comply with all provisions of Section 212.055(6), Florida Statutes.

SECTION 5. REFERENDUM ELECTION ORDERED. A referendum election is hereby ordered to be held in the County at the general election on November 8, 2022 to determine whether or not the Board may levy the Surtax. The Board hereby requests the Board of County Commissioners of the County to place the required referendum election on the ballot of such general election in accordance with Section 212.055(6)(b), Florida Statutes.

SECTION 6. NOTICE OF ELECTION. The Superintendent, in connection with the Supervisor of Elections, is hereby authorized and directed to place a notice of the referendum election in a newspaper of general circulation published in the County. Such notice shall be made not less than thirty (30) days prior to the referendum election and shall be made at least twice, once in the fifth week and once in the third week prior to the week in which the referendum is to be held, or in such other manner and times required by the laws of the State of Florida. The Board shall make provisions for the timely payment of any costs associated with the publication of the notice of the referendum election.

SECTION 7. PLACES OF VOTING, INSPECTORS, AND CLERKS. The polls will be open at the voting places on the date of the referendum election from 7:00 a.m. until 7:00 p.m. All qualified electors residing within the County shall be entitled and permitted to vote at such referendum election on the proposition provided in this resolution. The places of voting and the inspectors and clerks of the referendum election shall be those designated by the Supervisor of Elections of the County in accordance with the laws of the State of Florida.

SECTION 8. OFFICIAL BALLOT. The ballot to be used in the referendum election shall contain a statement relating to the authority of the Board to levy the Surtax and shall be in full compliance with the laws of the State of Florida and in substantially the following form:

OFFICIAL BALLOT

School District of Columbia County, Florida
Referendum Election – November 8, 2022

**ONE-HALF CENT SURTAX TO FUND SCHOOL FACILITIES AND SAFETY, SECURITY, AND
TECHNOLOGY UPGRADES**

Exhibit 6-3 (Continued)
Columbia County School District
July 2021 Resolution for Surtax Referendum

SHALL THE SCHOOL BOARD OF COLUMBIA COUNTY LEVY A ONE-HALF PERCENT (0.5%) SALES SURTAX FOR A PERIOD OF TWENTY (20) YEARS FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION, RENOVATION, REMODELING, OR IMPROVEMENT OF SCHOOL FACILITIES, INCLUDING SAFETY AND SECURITY IMPROVEMENTS, AND THE PURCHASE OF TECHNOLOGY EQUIPMENT, INCLUDING HARDWARE AND SOFTWARE. THE REVENUES COLLECTED SHALL BE SHARED WITH ELIGIBLE CHARTER SCHOOLS BASED ON THEIR PROPORTIONATE SHARE OF TOTAL SCHOOL DISTRICT ENROLLMENT.

_____ FOR THE ONE-HALF CENT TAX

_____ AGAINST THE ONE-HALF CENT TAX

SECTION 9. VOTE-BY-MAIL; ABSENTEE VOTING. Any electors participating in said referendum shall be entitled to cast their ballots in accordance with the provisions of the laws of the State of Florida with respect to voting by mail and absentee voting. The form of ballots to be used in such referendum election for these voters shall be the same as used at the polling places for such referendum election.

SECTION 10. EARLY VOTING. Adequate provisions shall be made for early voting as required by Section 101.657, Florida Statutes. The form of ballots to be used in the referendum election for early voting shall be the same as used in the polling places for the referendum election. The Supervisor of Elections shall designate the early voting dates, times, and locations.

SECTION 11. PRINTING OF BALLOTS.

A. The Supervisor of Elections of the County is authorized and directed to have printed a sufficient number of the ballots for use of vote-by-mail and absentee electors and early voters entitled to cast such ballots in such referendum election and shall also have printed sample ballots and deliver them to the inspectors and clerks on or before the date and time for the opening of the polls for such referendum election for the voting places.

B. The Supervisor of Elections of the County is authorized and directed to make appropriate arrangements for the conduct of the election at the polling places specified.

SECTION 12. REFERENDUM ELECTION PROCEDURE. The Supervisor of Elections of the County shall hold, administer, and conduct the referendum election in the manner prescribed by the law for holding such elections in the County. Returns shall show the number of qualified electors who voted in the referendum election on the proposition and the number of votes cast respectively for and against approval of the proposition. The returns shall be canvassed in accordance with law.

SECTION 13. REFERENDUM RESULTS. If a majority of the ballots cast at the referendum election shall be "FOR THE ONE-HALF CENT TAX" the levy of the Surtax shall be approved and the Surtax shall be levied as provided by law.

Exhibit 6-3 (Continued)
Columbia County School District
July 2021 Resolution for Surtax Referendum

SECTION 14. SEVERABILITY. In the event that any word, phrase, clause, sentence, or paragraph of this resolution shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, phrase, sentence, or paragraph hereof.

SECTION 15. REPEALING CLAUSE. All resolutions in conflict or inconsistent with this resolution are repealed insofar as there is conflict or inconsistency.

SECTION 16. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption. However, the Surtax authorized hereunder shall only be effective upon approval by a majority vote of the qualified electors of the County voting in a referendum.

ADOPTED by The School Board of Columbia County, Florida, at a Regular Meeting this 20 day of July, 2021

**THE SCHOOL BOARD OF COLUMBIA
COUNTY, FLORIDA**

By: Stephanie Johns v. c.
Stephanie Johns, Chairperson
7/20/21

ATTEST:

Alex L. Carswell, Jr.
Alex L. Carswell, Jr., Superintendent,
ex-officio Secretary of The School Board of
Columbia County, Florida

APPROVED AS TO FORM:

Meagan L. Logan
Meagan L. Logan
School Board Attorney

Source: Columbia County School District, July 2021

Exhibit 6-4 provides the accompanying list of planned projects as referenced as Exhibit A in the formal resolution.

Exhibit 6-4
Plan for Use of Surtax Revenues

EXHIBIT A

PLAN FOR USE OF SURTAX REVENUES

1. Pursuant to Section 212.055(6), Florida Statutes, fixed capital expenditures or fixed capital costs to be funded by the Surtax revenues shall be for:

- (a) construction, reconstruction, renovation, remodeling, or improvement of school facilities and campuses and any land acquisition, land improvement, design and engineering costs associated therewith;
- (b) safety and security improvements of school facilities and campuses;
- (c) retrofitting, upgrading, and providing for technology equipment and implementation, including hardware and software, for various sites within the District.

2. The scope of the projects will be based on a detailed assessment of the facility need and condition, and providing for a safe and appropriate learning environment.

Source: Columbia County School District, July 2021

Exhibit 6-5 examines the statutory requirements and provides an explanation of how the District has answered the requirements.

Exhibit 6-5 Statutory School Capital Outlay Requirements

Statutory Requirement	District Initiative
The resolution shall include a statement that provides a brief and general description of the school capital outlay projects to be funded by the Surtax.	Requirements met? Yes. The ballot question appears to comply with requirements. <i>BALLOT QUESTION:</i> <i>Shall the School Board of Columbia County levy a one-half percent (0.5 010) sales surtax for a period of twenty (20) years for the acquisition, construction, reconstruction, renovation, remodeling, or improvement of school facilities, including safety and security improvements, and the purchase of technology equipment, including hardware and software. The revenues collected shall be shared with eligible charter schools based on Their proportionate share of total school district enrollment.</i> _____ <i>FOR the 1/2% (0.5 CENTS) TAX</i> _____ <i>AGAINST the 1/2% (0.5 CENTS) TAX</i>
The resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment.	<i>The revenues collected shall be shared with eligible charter schools based on Their proportionate share of total school district enrollment.</i>
The statement shall conform to the requirements of s. <u>101.161</u> and shall be placed on the ballot by the governing body of the county.	Columbia County Commissioners approved the amended resolution on October 7, 2021.
The resolution providing for the imposition of the surtax must set forth a plan for use of the surtax proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of 5 or more years, and any land acquisition, land improvement, design, and engineering costs related thereto.	Requirements met? Yes. The ballot language includes only acceptable uses of the surtax. Proceeds will be used “for the acquisition, construction, reconstruction, renovation, remodeling, or improvement of school facilities, including safety and security improvements, and the purchase of technology equipment, including hardware and software.... Exhibit 6-4 provides Exhibit A to the Resolution listing the plan uses.
The resolution must include a statement that the revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment.	<i>The revenues collected shall be shared with eligible charter schools based on their proportionate share of total school district enrollment.</i> Section 6.7 of this chapter discusses Charter School Funding.
Additionally, the Plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.	Requirement met? Yes. Exhibit 6-4 provides Exhibit A to the Resolution listing the plan uses. Exhibit 6-6 elaborates on the planned uses.
Surtax revenues may be used to service bond indebtedness to finance projects authorized by this subsection, and any interest accrued thereto may be held in trust to finance such projects.	Requirement met? Yes. Although not mentioned specifically in the resolution, CCSD plans to leverage the revenues through bonded indebtedness and has preliminary information on the amount of debt that may be supported by the Surtax revenues.
Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses.	Requirement met? Yes. Section 3.A of the Resolution acknowledges this requirement.

Source: Compiled by Ressel & Associates, May 2022

In preparation for the half-cent sales tax resolution, on November 8, 2021, the Superintendent presented a PowerPoint to the School Board regarding the Surtax. The major components of the presentation, which the Superintendent revised on April 12, 2022, are shown in **Exhibit 6-6**.

Exhibit 6-6
Excerpts from Half Cent Sales Tax Resolution Presentation
Columbia County School District
November 22, 2021, and April 12, 2022

Why is there a need for .5 cent sales tax?

- Aging Facilities – Brings all classroom space into the 21st century - VPK is class of 2035 - Future?
- It's a FAIR tax– Everyone pays - 25% from tourist
- Allows us to consolidate older schools & save \$1,000,000 annually in operations

Our Students deserve the best

- Currently there are 14 traditional schools in CCS
 - 4 elementary schools were built in the 1950s
 - Five Points, Niblack, Melrose, & Eastside
 - FWES has a building built in the 1920s; Replacing it now with current funds.
 - RSGA, Summers, CHS, FWES and LCMS are all aging facilities

The Learning Environment

- Smaller Rooms - Do not lend themselves for small group instruction and learning centers. Classrooms at Melrose Park, Eastside, Five Points, and Niblack Elementary Schools are not large enough for a class size of 18 to 22 for any grade level while also providing for adequate storage, furniture, and a 21st Century instructional/learning model.
- Separate Classroom versus Learning Pods. Newer schools such as Columbia City, Westside, and Pinemount Elementary Schools have Learning Pods / Planning Pods which lend to one-to-one tutoring for students, and small group instruction with either a tutor or paraprofessional, allowing instruction in the main classroom to continue without interruption, etc. The Pods also facilitate collaborative planning for each respective grade level. Separate classrooms isolate the teacher on any particular grade level from collaboration and a collegial approach to teaching. Pods also help facilitate peer-teacher collaboration with beginning teachers.
- Smaller classrooms do not lend themselves to hands-on project-based learning or classrooms with the newest technology to facilitate blended learning. Constant retrofits to bring in the newest technology to meet the needs of today's students is not ideal because of space, room configuration, and the lack of technology infrastructure to support technological needs.
- Newer classrooms will help attract students to public schools.

To Maximize Initial Impact, COPS planned to be issued

- 20 Year Sales Tax Levy allows for a debt issue that would generate up to \$66 Million
 - \$30,000,000 for Phase 1 and \$30,000,000 for Phase 2
- Each Year \$6,500,000 generated in Revenue
- Debt Payment of \$4,400,000
- Remaining funds for other facility and technology needs:
 - \$300,000 per year for Belmont Academy
 - \$900,000 per year for CCS renovation of all other facilities

The Plan

- Phase 1 – Issue Bonds up to \$30 Million to achieve maximum impact on the oldest schools.
 - Build large elementary school A (750-800 capacity) to replace 2 inner city schools. Design phase to begin November 2022 for elementary school “A” (New Niblack Elementary).
 - Update the front entrance at Richardson Sixth Grade Academy. (Estimated cost \$500,000) (move to non-bonded funds).
- Phase 2 – Build Elementary school “B” (New Eastside Elementary)
 - Upgrade front office and cafeteria at Summers Elementary (Estimated cost \$5M)
- Phase 3- Ongoing renovations at all schools. All Schools will get renovation in every classroom as needed (\$800,000 annually)

Investing In Your Community One Student At A Time!

- Studies support that increased achievement is tied to modern, safe and efficient facilities.
- Reducing the number of schools in operating will reduce operating costs allowing us to increase staff salaries.
- Updating the aesthetics and functionality of our schools will create an environment to attract students to our facilities.

Our future leaders deserve the best

Source: CCSD Superintendent's Office, 2022.

6.6 DEBT SERVICE

Although not expressly written into the Surtax resolutions, CCSD has indicated that their intent is to issue debt to finance the construction of the new schools and service the debt with proceeds from the Surtax.

CCSD has existing debt, and according to the Surtax Resolution and documentation provided by the District, the plan is to issue new bonded indebtedness to finance a portion of the needed new construction and renovations.

Long-Term Debt is summarized in the FY 2021 Financial Statements as follows:

On June 30, 2021, the District had total long-term debt outstanding of \$17,220,041.44, composed of \$14,730,000 of certificates of participation, \$1,304,041.44 of an installment-purchase payable, and \$1,186,000 of a note payable. During the current fiscal year, retirement of debt was \$1,720,322.69.

The largest debt of \$14.7 million is the result of a lease-purchase agreement entered into on July 11, 2007 to finance various educational facilities. The financing was accomplished through the issuance of certificates of participation to be repaid from the proceeds of rents paid by the District. This agreement was refunded on November 4, 2015, by the Series 2015A, Refunding Certificates of Participation.

The 1998 note payable was undertaken to finance renovations, water conservation measures, and refuse reduction measures and to refinance Phase 1 of the energy savings contract. The District has pledged as sole security, the entire annual distribution of pari-mutuel tax proceeds of \$223,250. The pledged revenue is committed until final maturity of the debt, or December 1, 2027. Approximately 79 percent of this revenue stream has been pledged in connection with the debt service on the note payable.

School buses with an asset balance of \$1,608,910 are being acquired under an installment-purchase agreement with a stated interest rate of 2.7 percent.

OBSERVATION: Based on best practices and the State's Benchmarks for debt, CCSD has the capacity for new debt and external experts are in place to ensure compliance with applicable laws and rules for issuing new debt.

Exhibit 6-7 provides a comprehensive look at CCSD's current debt and debt service obligations.

Exhibit 6-7
Current Debt Estimate for End of Fiscal Year 2021

Debt	Balance on 6/30/20	Paid in FY 2021	Balance on 6/30/21	Payment for FY 2022
Installment Purchase Payable	\$1,839,364	\$535,323	\$1,304,041	\$313,100
Note Payable	\$1,356,000	\$170,000	\$1,186,000	\$173,000
Certificates of Participation Payable	\$15,745,000	\$1,015,000	\$14,730,000	\$1,065,000
Total Debt	\$18,940,364	\$1,720,323	\$17,220,041	\$1,551,100

Source: CCSD Audited Financial Statement, FY 2021.

To assess the financial position of the District in terms of overall debt and debt service, it is important to look at demographics of the District and its tax base. **Exhibit 6-8** uses the debt and debt service amounts shown in **Exhibit 6-7** to calculate relevant ratios.

While there are no statutory guides relating to debt ratios and capacities for Florida school districts, the State of Florida's Benchmark Debt Ratio for the State as a whole —debt service to revenues available to pay debt—is set at 6 percent. CCSD ratio of 1.46 percent as calculated in **Exhibit 6-8**, is well under the State's benchmark.

Exhibit 6-8
Debt and Debt Service Ratios for
Columbia County Public Schools

DEMOGRAPHICS	
2021 Population of Columbia County, Florida *	71.686
2021 Assessed Property Value in Columbia County School Board, Florida *	\$4,704,766,024
2021 Assessed Taxable Property Value in Columbia County School Board, Florida *	\$3,564,581,786
Total Columbia County School District Actual Revenues 2020-21(All Funds)	\$106,120,717
Total Columbia County School District Actual Expenditures 2020-21(All Funds)	\$108,961,518
DEBT RATIOS:	
Total Debt as a Percent of Assessed Property Value	0.37%
Total Debt as a Percent of Taxable Property Value	0.48%
Debt per Capita – Columbia County, Florida	\$240,215
Total Debt as a Percent of Actual Revenues (All Funds)	16.23%
Total Debt as a Percent of Actual Expenditures (All Funds)	15.80%
Total Debt Service as a Percent of Actual Revenues (All Funds)	1.46%

Sources: Compiled by Ressel & Associates from the following sources

Population: County data from USAFacts.

Property Values, Columbia County Property Appraiser, May 2022.

Actual Revenues and Expenditures, 2021-21 Audited Financial Statements.

In preparation for the Surtax referendum, PFM Financial Advisors, LLC performed an analysis of the amount that could be raised through bonded indebtedness. **Exhibit 6-9** shows the results of the analysis performed.

Exhibit 6-9 Analysis of Potential Bonding Capacities

SOURCES AND USES OF FUNDS	
School District of Columbia County, Florida Sales Tax Capacity 1/6/2022 MMD plus 125 bps 1.25X Coverage 20-Year Term	
Sources:	
<hr/>	
Bond Proceeds:	
Par Amount	63,270,000.00
Premium	11,774,800.70
	<hr/>
	75,044,800.70
<hr/>	
Uses:	
<hr/>	
Project Fund Deposits:	
Project Fund	74,412,100.70
<hr/>	
Delivery Date Expenses:	
Cost of Issuance	316,350.00
Underwriter's Discount	316,350.00
	<hr/>
	632,700.00
	<hr/>
	75,044,800.70
<hr/>	

Source: Provided by CCSD Finance, May 2021.

In addition to the capital planning services provided by PFM Financial Advisors, LLC, CCSD also uses the services of DAC Bond to project debt service each year and advise the District on bond refunding and the like, etc.

OBSERVATION: Existing debt related to renovations of one or more of the schools identified as candidates for replacement or renovation as part of the Surtax use plan remains unpaid; ensuring compliance with the terms of this debt and the terms and conditions relating to the use of Surtax proceeds may require legal interpretation.

As noted above, the largest debt of \$14.7 million is the result of a lease-purchase agreement entered into on July 11, 2007, to finance various educational facilities. The financing was accomplished through the issuance of Certificates of Participation to be repaid from the proceeds of rents paid by the District. This agreement was refunded on November 4, 2015, by the Series 2015A, Refunding Certificates of Participation. As a condition of the financing arrangement, the District gave ground leases on District property to the Leasing Corporation with a rental fee of \$10 per year. If the District fails to renew the lease and to provide for the rent payments through to term, the District may be required to surrender the sites included under the Ground Lease Agreement for the benefit of the securers of the certificates for a period of time specified by the arrangement. The District properties included in the ground lease under this arrangement include Pinemount Elementary School; the Middle School Addition at Fort White High School; and additions, renovations, and upgrades to Columbia High School.

According to staff, how this issue would impact the District's ability to obtain Florida Department of Education (FLDOE) approval for razing or renovating one or more of the facilities had not been fully explored at the time of this report.

A review of the laws and guidelines relating to the use of proceeds from the Surtax did not reveal any provision for the use of funds to be used to repay existing debt, however Ressel & Associates is not qualified to provide and gives no legal opinion on this matter.

Local governments faced with dilemmas such as this, are well advised to take a proactive approach by clarifying the legal requirements and constraints through the use of legal and professional experts and open information exchanges with regulatory groups. Based on this documented advice and counsel, the government can develop realistic, manageable and compliant plans with a greater expectation for success.

RECOMMENDATION

Recommendation 6-8: Consult with FLDOE, financial advisors and legal counsel in planning for the most reasonable approach for retiring existing debt to free the properties that are envisioned for razing or renovation.

6.7 CHARTER SCHOOL FUNDS

This section examines whether the District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used.

OBSERVATION: CCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of funds based on enrollment and a pre-existing system for the distribution, accounting and reporting of the use of those funds.

Currently, there is one charter school in CCSD, Belmont Academy. Belmont Academy is a PK-12 school with a growing student population. The State provides most of the funding for the charter school, including the Florida Education Finance Program (FEFP) funds and federal grants, to CCSD and the money is in turn forwarded to the school based on predetermined formulas.

The allocations envisioned in the statute state: *“revenues collected must be shared with eligible charter schools based on their proportionate share of the total school district enrollment.”*

Eligibility: As shown above, the law states, *“The eligibility of a charter school to receive funds under this subsection shall be determined in accordance with s. 1013.62(1).”*

1013.62 Charter schools capital outlay funding.—

(1) In each year in which funds are appropriated for charter school capital outlay purposes, the Commissioner of Education shall allocate the funds among eligible charter schools as specified in this section.

- (a) To be eligible for a funding allocation, a charter school must:
- 1.a. Have been in operation for 2 or more years;
 - b. Be governed by a governing board established in the state for 3 or more years which operates both charter schools and conversion charter schools within the state;
 - c. Be an expanded feeder chain of a charter school within the same school district that is currently receiving charter school capital outlay funds;
 - d. Have been accredited by the Commission on Schools of the Southern Association of Colleges and Schools; or
 - e. Serve students in facilities that are provided by a business partner for a charter school-in-the-workplace pursuant to s. 1002.33(15)(b).

Student Enrollment and Proportionate Share: CCSD currently uses a Revenue Estimating Worksheet provided by the State to calculate the proportionate share of funding for the Belmont Academy. Based on the 2021-22 FEFP Third Calculation, **Exhibit 6-10** shows the proportionate share calculation based on Unweighted and Weighted student FTEs.

Exhibit 6-10
Calculating Proportionate Share of Surtax Proceeds
to be Shared with Belmont Academy

3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C27 above by the District's total UFTE to obtain school's					
UFTE share. Charter School					
UFTE:	723.04	÷		District's Total UFTE:	10,143.84
				=	7.1279%
3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E37 above by the District's total WFTE to obtain school's					
WFTE share. Charter School					
WFTE:	756.42	÷		District's Total WFTE:	10,854.79
				=	6.9685%

Source: CCSD Finance Office May 2022.

FEFP and most federal grants are based on the number of full-time equivalent (FTE) students, and this count is accumulated and reported back to the districts four times per year. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. For example, a student in a severe needs Special Education classroom setting would be given a higher weight and funded accordingly.

Based on estimated revenues from the half-cent sales tax of approximately \$6.2 million annually, the District roughly estimates that \$450,000 will be shared with the Belmont Academy each year.

Distribution of Proceeds: According to the Chief Financial Officer, CCSD intends to distribute the Surtax proceeds to the eligible charter school on a monthly basis as Surtax revenues are received by the District.

The Skyward system in use by the District for financial accounting purposes currently tracks incoming revenues and records the disbursement of funds. Charter school distributions are

recorded under object codes 393 and 394 as well as facility 402 - Belmont. The CFO indicated that these codes will be used for any funds distributed from the Surtax.

Reporting Requirements: As shown above, the statute states: “*All revenues and expenditures shall be accounted for in a charter school’s monthly or quarterly financial statement pursuant to s. 1002.33(9).*”

Belmont Academy currently provides CCSD financial statements in accordance with s. 1002.33(9), *Florida Statutes*, and the District plans to continue this practice with the Surtax funds as well.