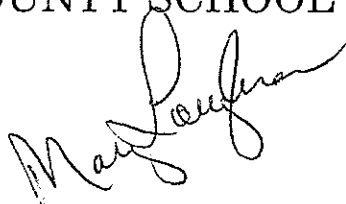


COLUMBIA COUNTY SCHOOL BOARD

Mary A. Loughran
Director of Finance
372 West Duval Street
Lake City, FL 32055



Telephone 386-755-8012

DATE: January 10, 2012

TO: Mr. Michael Millikin, Superintendent

RE: Columbia County District School Board - Financial, Operational and
Federal Single Audit Report for Fiscal Year Ended June 30, 2011

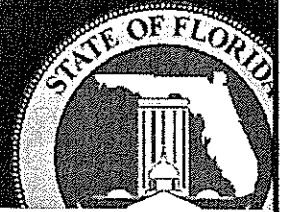
Please include on the agenda as an Action Item for the January 24, 2012, Board meeting:

“Review and Accept the “Columbia County District School Board - Financial, Operational and Federal Single Audit Report for Fiscal Year Ended June 30, 2011.”

NOTE:
Summary Provided for Agenda

Report has been delivered from the Auditor General to each Board member – access to the released report can be obtained through the Auditor General's Web at: www.myflorida.com/audgen.

STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA



Summary

Report Number: 2012-051

Report Title: Columbia County District School Board – Financial, Operational, and Federal Single Audit

Report Period: 07/01/2010 – 06/30/2011

Release Date: 12/15/2011

Summary of Report on Financial Statements

Our audit disclosed that the District's basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards.

Summary of Report on Internal Control and Compliance

Our audit did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* issued by the Comptroller General of the United States; however, we noted certain additional matters as summarized below.

ADDITIONAL MATTERS

Finding No. 1: District records did not sufficiently evidence that performance assessments of instructional personnel and school administrators were based primarily on student performance, contrary to Section 1012.34(3), Florida Statutes (2010).

Finding No. 2: The Board had not adopted formal policies and procedures for ensuring that a portion of each instructional employee's compensation was based on performance pursuant to Section 1012.22(1)(c)2., Florida Statutes (2010), and documenting the differentiated pay process of instructional personnel and school-based administrators using the factors prescribed in Section 1012.22(1)(c)4., Florida Statutes (2010).

Finding No. 3: The District lacked written policies and procedures for certain information technology (IT) functions.

Finding No. 4: The District did not independently test and approve IT program changes or restrict programmers from accessing or updating production data.

Finding No. 5: The District had not implemented procedures to review IT logs of the modification of sensitive or critical tables, files, and transactions.

Finding No. 6: Certain IT security controls related to data loss prevention needed improvement.

Finding No. 7: The District did not have a written security incident response plan.

Summary of Report on Federal Awards

We audited the District's Federal awards for compliance with applicable Federal requirements. The Title I, Part A Cluster; Special Education Cluster; State Fiscal Stabilization Fund Cluster; Educational Technology State Grants Cluster; School Improvement Grant Cluster; Race-to-the-Top Incentive Grants;

and Education Jobs Fund programs were audited as major Federal programs. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on the major Federal programs tested, except for the Race-to-the-Top Incentive Grants program. Noncompliance and control deficiency findings are summarized below.

Federal Awards Finding No. 1: The District allocated transportation costs to its Title I program at a higher rate than other non-Title I program services, resulting in \$15,438 of questioned costs.

Federal Awards Finding No. 2: Sign-in/sign-out sheets or other documentation were not maintained to support the hours that two special education program contractors worked, resulting in \$36,500 of questioned costs.

Federal Awards Finding No. 3: The District expended certain funds outside the period of availability for the Race-to-the-Top grant, resulting in \$71,779 of questioned costs.

Audit Objectives and Scope

Our audit objectives were to determine whether the Columbia County District School Board and its officers with administrative and stewardship responsibilities for District operations had:

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;
- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on a major Federal program;
- Established internal controls that promote and encourage: 1) compliance with applicable laws, rules, regulations, contracts, and grant agreements; 2) the economic and efficient operation of the District; 3) the reliability of records and reports; and 4) the safeguarding of District assets;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal programs; and
- Taken corrective actions for findings included in our report No. 2011-112.

The scope of this audit included an examination of the District's basic financial statements and the Schedule of Expenditures of Federal Awards as of and for the fiscal year ended June 30, 2011. We obtained an understanding of the District's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements and Federal awards. We also examined various transactions to determine whether they were executed, both in manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

Audit Methodology

The methodology used to develop the findings in this report included the examination of pertinent District records in connection with the application of procedures required by auditing standards generally accepted in the United States of America, applicable standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and Office of Management and Budget *Circular A-133*.

Management's response is included in the audit report as Exhibit A.

COLUMBIA COUNTY SCHOOL DISTRICT PURCHASING DEPARTMENT

ADMINISTRATIVE COMPLEX ~ 372 WEST DUVAL STREET

LAKE CITY, FLORIDA 32055-3990

(386) 755-8030

FAX (386) 755-8077

E-MAIL: null_m@fcm.edu

WEBSITE: www.columbia.k12.fl.us/purchasing

MICHAEL F. MILLIKIN
SUPERINTENDENT OF SCHOOLS

NARRAGANSETT M. SMITH
ASSISTANT SUPERINTENDENT
FOR ADMINISTRATION

R. M. "MIKE" NULL
DIRECTOR OF PURCHASING



MEMBERS OF THE BOARD

KEITH HUDSON
GLENN J. HUNTER
LINARD JOHNSON
CHARLES H. MAXWELL
STEVE NELSON

January 10, 2012

M E M O

TO: Superintendent

FROM: R. M. "Mike" Null *R. M. Null*

RE: Group Health Insurance Benefits

The Open Enrollment was completed and the new plan year began January 1, 2012 with all ancillary products moving to our medical provider, BCBS (and Florida Combined Life). The Board contributions remained unchanged while the payroll deductions for medical insurance only increased by 2%.

During a recent meeting with the School board, staff was directed to secure the services of an insurance consultant for the purpose of evaluating the District's current plans, current rates, current contractual arrangement with BCBS, current trends, current loss ratio and potential services providers in this geographical area. It was further discussed the consultant would at the conclusion of his findings provide recommendation regarding bidding versus renewing. Scope of work could be extended to include assistance with an RFP process. Staff indicated a review could be initiated in January or February following the completion of open enrollment and the new plan year of January 1st.

Marion County School Board recently solicited RFP's for Insurance Consultant Services to review their Employee Health Insurance Benefits Program. Our District can "piggyback" on that RFP which provides hourly rates for services. Based upon the estimated hours to review the data and provide conclusions and recommendations, Siver Insurance estimates the cost for their services to be \$8,000.00 for the Medical Plans and \$4,000.00 for the ancillary plans.

Prior to engaging the services of a consultant, the Board may want to take into consideration Senate Bill 0366 which all indications will pass and become law July 1, 2012. In summary, this bill establishes a School District Insurance Consortium and

Accredited System Wide by Southern Association of Colleges and Schools

An Equal Opportunity Employer

Using Affirmative Action Guidelines

Page 1 of 2

would require each school district to enter into an interlocal agreement to establish a consortium through which every school district must purchase health, accident and hospitalization insurance for school district officers and employees, unless a school board determines that purchasing such insurance outside the consortium plan is financially advantageous to the school district (action required at a public meeting). This bill also specifies that collective bargaining is required consistent with Chapter 447 F.S. The effective date will be upon the latter of July 1, 2013, or upon expiration or renewal date of any existing contract. For Columbia County School District, that would be January 1, 2014.

I have attached a copy of the proposal from Siver should you wish for staff to proceed with a study at this time. Also, attached is a copy of SB0366 for your review.

/dpr

C: Lex Carswell
Mary Loughran
Frank Moore

*Insurance
Consultants*
SIVER

805 Executive Center Drive W., Suite 110
St. Petersburg, Florida 33702
Post Office Box 21343
St. Petersburg, Florida 33742-1343
Telephone: (727) 577-2780
Fax: (727) 579-8692

Email: awaters@siver.com

January 6, 2012

R. M. "Mike" Null
Director of Purchasing
Columbia County School District
372 West Duval Street
Lake City, FL 32055

Subject: Group Medical Insurance Consultant Review 2012

Dear Mike:

It was great to hear from you this week regarding Columbia Schools' interest in another independent consulting assignment related to your medical benefits program. It was my pleasure to have served the District previously, having assisted you in conducting a prior RFP process for life, medical, dental and other insurance coverages.

We appreciate the opportunity to provide this proposal for a review of the District's medical benefits plan and we offer the following information regarding Siver's providing independent benefits consulting for the District.

WHY SIVER

We believe that Siver is uniquely qualified to provide the requested services to the District. In our opinion, what Siver offers is best summarized as:

- Independence
- Objectivity
- Integrity
- Expertise
- Experience

Mr. Mike Null
January 6, 2012
Page 2

Independence, Objectivity and Integrity

Siver is independently owned and not related to, or affiliated with, any other organization. Siver is entirely owned by its officers and employees. We do not sell insurance. We do not receive, directly or indirectly, any commissions, contingent commissions or overrides. All of our income is directly derived from the fees we charge our clients. All income we receive as the result of, or in connection with, our services to a client will appear on our invoice to that client. We adhere to a strict code of ethics. We do not accept gifts, trips, prizes, or anything else of any value from vendors.

In short, we serve only you, our client. This approach assures our clients that Siver never has any vested interest in anything other than our clients' best interests, and that they may rely on our objective recommendations.

Expertise and Experience

Established in 1970, Siver Insurance Consultants (Siver) provides corporate and governmental clients with independent advice and opinions on matters involving insurance, risk management, and employee benefits. Siver's employee benefits expertise includes, in part, life, disability, medical, prescription, dental and vision benefits plans, funding mechanisms, claims handling, and flexible benefits.

Most or all of our following team of professional staff would likely perform the services:

Al Waters, CPCU, CLU, ARM, AIC	Vice President and Senior Consultant
Kathy Gordon, ARM, AAI	Vice President and Senior Consultant
Theresa Conley, RHU, GBA, MPA	Senior Consultant

Al Waters will be the lead consultant for this project.

All Siver consultants work together from a single office. As a result, the various skills of each are readily available to our clients. Siver staff performs active peer review to assure quality and accuracy of our work. Siver strives to make all work products accurate and easy to read for both the insurance professional and lay people. Siver's philosophy is that our reports and written correspondence should make complex issues as clear and easy to understand as possible.

SCOPE OF SERVICES

We propose to review the District's current Group Medical Program and include comment on whether or not to renew next year (if given a favorable renewal) or if the District should consider a competitive RFP process. We recognize that at risk is the District's Blue Cross Blue Shield (BCBS) Retention Agreement that becomes null and void should the District solicit competitive proposals. Our review will include:

Mr. Mike Null
January 6, 2012
Page 3

1. Review the Plan Benefits.
2. Review the current loss ratio.
3. Review the most recent renewal.
4. Review the Retention Agreement with BCBS.
5. Identify major insurers with competitive medical provider networks (hospitals, doctors, specialists) in the Lake City market.
6. Comment on the timing of any competitive solicitation relative to the possibility of the District being subject to new legislation requiring mandatory consideration of a state-wide or regional School District Medical Insurance Consortium.

We are aware of the following historical information:

1. The District was previously self-insured for about 15 years through a program with NEFEC.
2. In the spring of 2003 I assisted the District through an RFP process that resulted in BCBS being awarded the medical benefits, but leaving the ancillary insurance with NEFEC.
3. The plan year was changed from October 1 to January 1 (effective 1/1/2007).
4. In the summer of 2008 the District conducted another RFP process and again awarded the medical benefits to BCBS.
5. Plan benefits were changed, and BCBS renewal medical rate increases have been reasonable.
6. Effective January 1, 2012, all ancillary products were moved to BCBS with a 0% rate increase and the medical plans realized a 2% rate increase.
7. There are about 1,400 insured employees (about 280 have ancillary products only).
8. There are currently five (5) plan options available through BCBS.

More information may be needed.

We understand that you anticipate discussing with your Board about delaying such a review pending the outcome of Senate Bill 0366 (2012).

We will be pleased to amend the scope of services at your request. However, our estimated cost may need to be amended.

SIVER FEES

As is our normal practice, if retained we will bill the District monthly for consulting services. At the end of each month, we will provide an invoice describing the services performed. Entries on the invoice will include the date a particular service was performed, the name of the person providing the service, a general description of the work performed, the hourly rate, and the earned fee for our services during the month.

Mr. Mike Null
January 6, 2012
Page 4

Siver's following hourly fees will apply:

Senior Consultants	\$200 per hour
Consultants	\$150 per hour
Support/Para-Professionals	\$ 50 per hour
Expenses	Included, one trip*

** Typical business expenses (i.e., mileage, lodging, meals, etc.) are billed in addition on a pass-through basis, subject to Florida Statute 112.061. For this project, we will bill expenses only if we exceed one trip.*

If we are retained to perform the services outlined in the preceding Scope of Services, we are willing to agree to the following estimated fees including our expenses incurred for one trip:

Medical Benefits Program Review - Cost Estimate	\$8,000
Ancillary Benefits Program Review - Cost Estimate	\$4,000

If our fees for these projects are less than the cost estimate(s) we will, of course, bill the District only the lesser amount.

The estimated fees established for these projects will be based on the following assumptions:

- District staff will promptly provide needed background information as requested.
- The assignment will end when our report is delivered. If the District for any reason should decide to have more information reviewed, Siver shall be entitled to bill any subsequent time and expenses.

PIGGYBACK POSSIBILITY

Regarding, the possibility of a "piggyback" contract with another School District, Siver was (in December 2011) chosen by Marion County Schools (in a competitive solicitation of consultant proposals) to be available to perform any of a variety of consulting services regarding its medical benefits and other benefits.

The Marion contract is being awarded January 10 and approved January 24 in Ocala. Perhaps you could "piggyback" on their process for the broad scope of services and the same hourly rates (same as above) accepted by Marion.

Whether you can "piggyback" on Marion or not, we are willing to provide (in the next section of this communication) our estimated fee for the services you desire. We are showing the fee for medical only and a separate fee for the ancillary products.

Mr. Mike Null
January 6, 2012
Page 5

CLOSING

We appreciate the opportunity to propose our services to the Columbia County School District. If you have any questions or need any additional information regarding this proposal, please let us know. We are prepared to begin work immediately.

Very truly yours,

SIVER INSURANCE CONSULTANTS

Allan Paul Waters, CPCU, CLU, ARM, AIC
Vice President and Senior Consultant

APW

Attachments: Consultant CVs

J:\NEW\PROPOSAL\COLUMBIA SCHOOLS W1E\2012\CORR\2012
INSURANCE CONSULTANT REVIEW PROPOSAL LETTER.DOC

By Senator Gaetz

4-00047-12

2012366__

1 A bill to be entitled
 2 An act relating to group insurance for public
 3 employees; amending s. 112.08, F.S.; requiring that
 4 school districts procure certain types of insurance
 5 for their officers and employees through interlocal
 6 agreements; providing an exception; requiring each
 7 school district to enter into an interlocal agreement
 8 and establish the School District Insurance Consortium
 9 governed by a board of directors; providing for
 10 membership and specifying terms of office for board
 11 members; authorizing the board to employ staff or
 12 contract for staffing services to be provided to the
 13 consortium; requiring the Department of Management
 14 Services to provide technical services to the
 15 consortium; requiring the consortium to advertise for
 16 competitive bids for insurance; authorizing the
 17 awarding of bids on a statewide or regional basis and
 18 the selection of multiple insurance providers;
 19 requiring that school districts engage in collective
 20 bargaining with certified bargaining agents; providing
 21 an effective date.

23 Be It Enacted by the Legislature of the State of Florida:

25 Section 1. Subsection (2) of section 112.08, Florida
 26 Statutes, is amended to read:

27 112.08 Group insurance for public officers, employees, and
 28 certain volunteers; physical examinations.-

29 (2) ~~(a)~~ Notwithstanding any general law or special act to

4-00047-12

2012366

30 the contrary and except as provided under paragraph (c), every
31 local governmental unit may ~~is authorized to~~ provide and pay out
32 of its available funds for all or part of the premium for life,
33 health, accident, hospitalization, legal expense, or annuity
34 insurance, or all or any kinds of such insurance, for the
35 officers and employees of the local governmental unit and for
36 health, accident, hospitalization, and legal expense insurance
37 for the dependents of such officers and employees upon a group
38 insurance plan and, to that end, to enter into contracts with
39 insurance companies or professional administrators to provide
40 such insurance.

41 (a) Before entering any contract for insurance, the local
42 governmental unit shall advertise for competitive bids,[†] and
43 such contract shall be let upon the basis of such bids. If a
44 contracting health insurance provider becomes financially
45 impaired as determined by the Office of Insurance Regulation of
46 the Financial Services Commission or otherwise fails or refuses
47 to provide the contracted-for coverage or coverages, the local
48 government may purchase insurance, enter into risk management
49 programs, or contract with third-party administrators and may
50 make such acquisitions by advertising for competitive bids or by
51 direct negotiations and contract. The local governmental unit
52 may undertake simultaneous negotiations with those companies
53 that ~~which~~ have submitted reasonable and timely bids and are
54 found by the local governmental unit to be fully qualified and
55 capable of meeting all servicing requirements. Each local
56 governmental unit may self-insure any plan for health, accident,
57 and hospitalization coverage or enter into a risk management
58 consortium to provide such coverage, subject to approval based

4-00047-12

2012366

59 on actuarial soundness by the Office of Insurance Regulation;
60 and each shall contract with an insurance company or
61 professional administrator qualified and approved by the office
62 to administer such a plan.

63 (b) In order to obtain approval from the Office of
64 Insurance Regulation of any self-insured plan for health,
65 accident, and hospitalization coverage, each local governmental
66 unit or consortium shall submit its plan along with a
67 certification as to the actuarial soundness of the plan, which
68 certification is prepared by an actuary who is a member of the
69 Society of Actuaries or the American Academy of Actuaries. The
70 Office of Insurance Regulation may ~~shall~~ not approve the plan
71 unless it determines that the plan is designed to provide
72 sufficient revenues to pay current and future liabilities, as
73 determined according to generally accepted actuarial principles.
74 After implementation of an approved plan, each local
75 governmental unit or consortium shall annually submit to the
76 Office of Insurance Regulation a report that ~~which~~ includes a
77 statement prepared by an actuary who is a member of the Society
78 of Actuaries or the American Academy of Actuaries as to the
79 actuarial soundness of the plan. The report is due 90 days after
80 the close of the fiscal year of the plan. The report must
81 include ~~shall consist of~~, but need ~~is not be~~ limited to:

82 1. The adequacy of contribution rates in meeting the level
83 of benefits provided and the changes, if any, needed in the
84 contribution rates to achieve or preserve a level of funding
85 deemed adequate to enable payment of the benefit amounts
86 provided under the plan and a valuation of present assets, based
87 on statement value, and prospective assets and liabilities of

4-00047-12

2012366__

88 the plan and the extent of any unfunded accrued liabilities.

89 2. A plan to amortize any unfunded liabilities and a
90 description of actions taken to reduce unfunded liabilities.

91 3. A description and explanation of actuarial assumptions.

92 4. A schedule illustrating the amortization of any unfunded
93 liabilities.

94 5. A comparative review illustrating the level of funds
95 available to the plan from rates, investment income, and other
96 sources realized over the period covered by the report with the
97 assumptions used.

98 6. A statement by the actuary that the report is complete
99 and accurate and that in the actuary's opinion the techniques
100 and assumptions used are reasonable and meet the requirements
101 and intent of this subsection.

102 7. Other factors or statements as required by the office in
103 order to determine the actuarial soundness of the plan.

104

105 All assumptions used in the report must ~~shall~~ be based on
106 recognized actuarial principles acceptable to the Office of
107 Insurance Regulation. The office shall review the report and
108 ~~shall~~ notify the administrator of the plan and each entity
109 participating in the plan, as identified by the administrator,
110 of any actuarial deficiencies. Each local governmental unit is
111 responsible for payment of valid claims of its employees which
112 ~~that~~ are not paid within 60 days after receipt by the plan
113 administrator or consortium.

114 (c) Beginning July 1, 2013, or upon the expiration or
115 renewal date of any existing contract, whichever occurs later,
116 school districts shall procure health, accident, and

4-00047-12

2012366

117 hospitalization insurance through a purchasing interlocal
118 agreement unless the school board at a duly noticed public
119 meeting determines that purchasing insurance outside the plan
120 procured through the interlocal agreement, as provided under
121 paragraphs (a) and (b), is financially advantageous to the
122 school district.

123 1. Each school district shall enter into an interlocal
124 agreement as provided in s. 163.01 in order to establish the
125 School District Insurance Consortium through which such
126 insurance shall be procured for officers and employees of the
127 school district and their dependents.

128 2. The consortium shall be governed by a board of directors
129 comprised of nine members, three of whom shall be elected school
130 board members appointed by the Florida School Boards
131 Association, Inc., three of whom shall be elected or appointed
132 superintendents of schools appointed by the Florida Association
133 of District School Superintendents, Inc., two of whom shall be
134 public school teachers or support personnel appointed by the
135 Florida Education Association, and one of whom shall have
136 experience in running employee-benefit systems, to be appointed
137 by the other members of the consortium. Consortium board members
138 shall be appointed to 2-year terms. The board may employ staff
139 or contract for staffing services to be provided to the
140 consortium. The Department of Management Services shall provide
141 technical services to the consortium as requested by the board.

142 3. Notwithstanding any other provision of law, the
143 consortium shall advertise for competitive bids for such
144 insurance, and the contracts for such insurance shall be let
145 upon the basis of such bids. The consortium shall advertise for

4-00047-12

2012366__

146 proposals for a statewide insurance plan as well as plans
147 providing coverage on a regional basis. In determining
148 appropriate regions, the consortium shall group school districts
149 geographically in a manner that includes school districts of
150 varying sizes for the purpose of ensuring the availability of
151 coverage for all districts in the region. Contracts may be
152 awarded on a statewide or regional basis, and more than one
153 provider may be selected to provide insurance. School districts
154 shall engage in collective bargaining with the certified
155 bargaining agent for any unit of employees for which health,
156 accident, or hospitalization insurance is provided, as required
157 by part II of chapter 447, with regard to coverage offered, cost
158 for dependent coverage, deductibles, optional coverage, and
159 other matters that are subject to collective bargaining as
160 required by state law.

161 (d) ~~(e)~~ Every local governmental unit may ~~is authorized to~~
162 expend funds for preemployment physical examinations and
163 postemployment physical examinations.

164 Section 2. This act shall take effect July 1, 2012.

**COLUMBIA COUNTY SCHOOL DISTRICT
PURCHASING DEPARTMENT**

ADMINISTRATIVE COMPLEX ~ 372 WEST DUVAL STREET
LAKE CITY, FLORIDA 32055-3990
(386) 755-8030
FAX (386) 755-8077
E-MAIL: null_m@firn.edu
WEBSITE: www.columbia.k12.fl.us/purchasing

MICHAEL F. MILLIKIN
SUPERINTENDENT OF SCHOOLS

NARRAGANSETT M. SMITH
ASSISTANT SUPERINTENDENT
FOR ADMINISTRATION

R. M. "MIKE" NULL
DIRECTOR OF PURCHASING



MEMBERS OF THE BOARD

KEITH HUDSON
GLENN J. HUNTER
LINARD JOHNSON
CHARLES H. MAXWELL
STEVE NELSON

January 12, 2012

MEMO

TO: Superintendent and Board Members
FROM: R. M. "Mike" Null *RMN*
RE: **ITEMS FOR THE AGENDA - SCHOOL BOARD MEETING** – January 24, 2012

Please place the following items on the **CONSENT AGENDA** for the Board Meeting:

1. Approve Agreement with Florida Department of Corrections (CCI) for use of buses during certain emergencies (agreement attached).
2. Approve Agreement with Meridian Behavioral Healthcare, Inc., Recovery Center as per attached.
3. Approve Agreement with Elrod Auctions for surplus sale on January 28, 2012 as per attached.
4. Approve Contractor Pre-Qualifications for the following:
 - a. Millennium Mechanical, Inc. with a maximum capacity rating of \$500,000 for Individual Project Value and \$1,000,000 for Aggregate Total Value. (See attached)
 - b. Danis Building Construction Co. with a maximum capacity rating of \$100,000,000 for Individual Project Value and \$300,000,000 for Aggregate Total Value. (See attached)
5. Approve surplus list as per attached.

/dpr

C: L. Croft

MEMORANDUM OF AGREEMENT
BY AND BETWEEN
FLORIDA DEPARTMENT OF CORRECTIONS
AND
COLUMBIA COUNTY SCHOOL BOARD

This Memorandum of Agreement (“MOA”) is between the Florida Department of Corrections, (“Department”) and the Columbia County School Board (“Agency”), which are the parties hereto.

WHEREAS, the Department houses inmates at Columbia Correctional Institution (CCI);

WHEREAS, the Agency owns a fleet of school buses; and

WHEREAS, this MOA is entered into for the purpose of establishing a means to transport Department inmates housed at CCI using Agency buses during an actual or anticipated emergency, including prior to, during, or immediately after a Hurricane or other Natural Disaster. The use of the buses described in this Agreement may be limited by an Executive Order from the Division of Emergency Management that would take precedence over the terms of this Agreement.

THEREFORE, the parties agree as follows:

I. TERM OF THE AGREEMENT

This Agreement shall begin on the date on which it is signed by both parties, and shall end at midnight five (5) years from the date of execution. In the event this Agreement is signed by the parties on different dates, the latter date shall control.

II. SCOPE OF THE AGREEMENT

A. Overview

The parties shall work together to effect transportation of CCI inmates during an actual or anticipated emergency using the Agency buses.

B. Department’s Responsibilities

1. The Warden shall make a request to the Agency for use of buses for transportation of inmates during an actual or anticipated emergency;
2. Provide properly licensed drivers;
3. Provide security staff on the buses during transportation of inmates;
4. Pick up buses for transporting inmates at the Agency’s designated location and operate the buses with reasonable and diligent care and in an appropriate and lawful manner;
5. Replace fuel and oil used for transportation of inmates, taking into account fuel levels upon pick up of buses;

6. Provide repairs for any damage to buses incurred while on loan to CCI for the transportation of inmates;
7. Wash and thoroughly clean buses used to transport CCI inmates prior to returning buses to Agency's designated pick-up location; and
8. Return buses to Agency's designated pick-up location.

C. Columbia County School Board Responsibilities

1. Upon the CCI's request, the Agency shall approve use of its buses by CCI for transportation of inmates during an actual or anticipated emergency subject to operational constraints, unless such use is limited by Executive Order from the Division of Emergency Management that takes precedence over the CCI's use;
2. The Agency shall designate a pick-up location, which shall also be the return location, for buses to be used in transportation of CCI's inmates;
3. If necessary, the Agency shall instruct school bus drivers to deliver buses to the designated pick-up location.
4. The Agency shall ensure that a sufficient number of its buses are maintained in good working condition and available for transportation of inmates, subject to operational constraints or Executive Order from the Division of Emergency Management, should the need arise due to an actual or anticipated emergency; and
5. The Agency shall ensure that buses provided are covered by appropriate insurance policies addressing at a minimum, collision or property damage.

III. FINANCIAL OBLIGATION

The Department and the Agency acknowledge that this Agreement is not intended to create financial obligations as between the parties. However, in the event that costs are incurred as a result of either or both of the parties performing their duties or responsibilities under this Agreement, each party agrees to be responsible for their own costs as specified herein.

IV. AGREEMENT MANAGEMENT

A. Department's Agreement Administrator

The Chief, Bureau of Procurement and Supply, is designated Agreement Administrator for the Department and is responsible for maintaining the official Agreement file, processing any amendments or termination of the Agreement and for maintaining records of all formal correspondence between the Department and the Agency regarding administration of the Agreement.

The name, address and telephone number of the Department's Agreement Administrator is:

Chief, Bureau of Procurement and Supply
Department of Corrections

Mailing Address:

501 South Calhoun Street
Tallahassee, Florida 32399-2500

Physical Address:

4070 Esplanade Way
Tallahassee, Florida 32311
(850) 717-3700 (telephone)
(850) 488-7189 (facsimile)

B. Agreement Managers

The parties have identified the following individuals as Agreement Managers. These individuals are responsible for enforcing performance of the Agreement terms and conditions and shall serve as Agreement Managers regarding issues arising out of this Memorandum of Agreement.

The parties have identified the following individuals for emergency contact, including twenty-four (24) hour-contact numbers.

DEPARTMENT OF CORRECTIONS

Donald G. Davis
Warden, Columbia Correctional Institution
216 SE Corrections Way
Lake City, Florida 32025
(386) 754-7601 (telephone)
(386) 754-7602 (facsimile)
davis.donald@mail.dc.state.fl.us (e-mail address)

COLUMBIA COUNTY SCHOOL BOARD

Michael Millikin
Superintendent
372 W. Duval Street
Lake City, Florida 32055
(386) 755-8000 (telephone)
(386) 755-8008 (facsimile)
mmillikin@columbia.k12.fl.us (e-mail address)

V. REVIEW AND MODIFICATION

- A. Upon request of either party, both parties will review this Agreement annually in order to determine whether its terms and conditions are still appropriate. The parties agree to renegotiate terms and conditions hereof if it is mutually determined that significant changes in this Agreement are necessary. There are no obligations to agree by either party.
- B. Modifications to the provisions of this Agreement, with the exception of Section IV, Agreement Management, shall be valid only through execution of a formal written amendment to the Agreement.

VI. TERMINATION

This Agreement may be terminated at any time upon the mutual consent of both parties or unilaterally by either party upon no less than thirty (30) calendar days' notice. Notice shall be delivered by certified mail, (return receipt requested).

In addition, this Agreement may be terminated with 24 hours notice by the Department for any failure of the Participating Entity to comply with the terms of this Agreement or any applicable Florida law.

VII. WAIVER AND ASSUMPTION OF RISK

The Department and the Agency are state agencies or political subdivisions as defined in Section 768.28, Florida Statutes, and agree to be fully responsible for acts and omissions of their own agents or employees to the extent permitted by law. Nothing herein is intended to serve as a waiver of sovereign immunity by either party to which sovereign immunity may be applicable. Further, nothing herein shall be construed as consent by a state agency or political subdivision of the State of Florida to be sued by third parties in any matter arising out of this Agreement or any other contract.

VIII. OTHER GENERAL CONDITIONS

This Agreement does not create an employee/employer relationship between the parties. It is the intent of the parties that the Department and the Agency are independent contractors under this Agreement and neither is the employee of the other for all purposes, including, but not limited to, the application of the Fair Labor Standards Act minimum wage and overtime payments, Federal Insurance Contribution Act, the Social Security Act, the Federal Unemployment Tax Act, the provisions of the Internal Revenue Code, the State Workers Compensation Act, and the State unemployment insurance law. The parties shall each retain sole and absolute discretion in the judgment of the manner and means of carrying out their activities and responsibilities hereunder provided, further that administrative procedures applicable to services rendered under this Agreement shall be those of each individual party. Services provided by each party pursuant to this Agreement shall be subject to the supervision of such party. In providing such services, neither party nor its agents shall act as officers, employees, or agents of the other party. The parties agree that they are separate and independent enterprises, and that each has the ability to pursue other opportunities.

This Agreement shall not be construed as creating any joint employment relationship between the parties and neither party will be liable for any obligation incurred by the other party, including, but not limited to, unpaid minimum wages and/or overtime premiums.

IX. MATTERS BEYOND THE CONTROL OF THE DEPARTMENT AND THE AGENCY

Neither the Department nor the Agency shall be responsible for any failure or delay in performance hereunder due to circumstances beyond their reasonable control including, without limitation, Acts of God, accidents, mechanical, power failures, unavailability of funds or resources, acts, omissions and defaults of third parties and official, governmental and judicial action beyond their control. In the event of occurrences, which require the implementation of a Disaster Recovery Plan or similar emergency management plan, the parties shall use their best efforts to provide a level of service consistent with this Agreement.

AUTHORIZATION FOR SIGNATURE

The parties hereto cause this MOA to be executed by their undersigned officials as duly authorized.

COLUMBIA COUNTY SCHOOL BOARD

SIGNED
 BY: _____

NAME: Mike Millikin

TITLE: Superintendent

DATE: _____

FEID #: _____

DEPARTMENT OF CORRECTIONS

Approved as to form and legality,
subject to execution

SIGNED
 BY: _____

NAME: Kenneth S. Tucker

TITLE: Secretary

DATE: _____

SIGNED BY: *Christy M. Redjudy*

NAME: Jennifer A. Parker

TITLE: General Counsel
Department of Corrections

DATE: 1/5/12

AGREEMENT
Between
DISTRICT SCHOOL BOARD OF COLUMBIA COUNTY
And
MERIDIAN BEHAVIORAL HEALTHCARE, INC., RECOVERY CENTER

THIS CONTRACT, dated 1st day of January 25, 2012 - July 31st, 2012, by and between the **SCHOOL DISTRICT OF COLUMBIA COUNTY, FLORIDA**, hereafter referred to as the "School Board" and **MERIDIAN BEHAVIORAL HEALTHCARE, INC.**, hereafter referred to as the "Provider."

WHEREAS, the Provider is approved by the School Board as the school conducting programs of education or training for students; and

WHEREAS, the School Board wishes to provide a program of education or training for the students who are enrolled in the MBHCI Recovery Center, and

1) Students are residential clients of MBHCI Recovery Center in Columbia County, Florida, and are enrolled in or have made application for enrollment in the Columbia County School System.

WHEREAS, the School Board believes that the Provider can meet the educational needs of students and as evidenced by the Contracting School's meeting approval under Section 1008.25 Florida Statutes; Section 1003.41, Florida Statutes; Section 1008.25 Florida Statutes.

WITNESSETH

IT IS AGREED

For in consideration of the mutual covenant contained herein, the parties to this contract agree as follows:

1) The term of the contract shall be for the period beginning January 25, 2012 and terminating July 31, 2012. The provider shall hold class not less than 87 days during the period of this contract. MBHCI Recovery Center shall submit a calendar to the School Board no later than ten days following signature of this contract.

Provider shall accept the enrollment of each student, and shall place said students in an appropriate educational program. Extended school year may be provided if appropriate without cost to the School Board of Columbia County for this contract period, but credits will be given by the school personnel for work completed by the student.

This Agreement may be terminated for any reason or no reason at all, by any party at any time giving sixty (60) days prior notice to the other party.

In order to be compensated for the full amount of this contract, the Provider shall provide appropriate documentation for attendance during each month, and as measured during the FTE counting periods. The official FTE counting periods occur in October and February of the school year. The sum shall be billed to the School Board at the end of each month for the educational program provided each student based on the following formula (s):

Grade	Cost Factor	Formula
K-3	101 \$3668.86	$\$3668.86 \div 180$ (school year days) = \$20.38 x 70% = \$14.26 x <u>number of days in attendance during the month, per student</u> = \$ billable amount per month, per student
4-8	102 \$3329.27	$\$3329.27 \div 180$ (school year days) = \$18.49 x 70% = \$12.94 x <u>number of days in attendance during the month, per student</u> = \$ billable amount per month, per student
9-12	103 \$3392.53	$\$3392.53 \div 180$ (school year days) = \$18.84 x 70% = \$13.19 x <u>number of days in attendance during the month, per student</u> = \$ billable amount per month, per student

For example, a student in grade 7, present for 18 days during the month of January would generate \$232.02 for the month.

The School Board shall assume no responsibility for teachers employed by the Provider under the terms of this contract.

The Provider shall be staffed by qualified personnel as defined in the Florida State Board of Education Rules 6A-1.0503 and 6A4.0002(1)(6), FAC. Personnel in the facility shall be certified or licensed in accordance with the standards established by the state. The Provider should provide a list of personnel and their qualifications for the School Board prior to the beginning of each school year and amend the list periodically as appropriate.

The provider shall provide a monthly attendance record to the School Board. This attendance record shall accompany the monthly voucher. In addition, the Provider shall submit a progress and evaluation report on each student to the School Board and parents. This evaluation and progress report shall be completed each 9 weeks. The form of the report and the specific frequency for the same is hereby prescribed by the School Board in writing to the Provider and shall occur as Quarterly Progress Reports. A Summary Evaluation of each student's progress shall be submitted to the School Board by the Provider at the end of the school year.

The provider agrees in writing that it complies with the Civil Rights Act of 1964, Title IX of the Educational Amendments of 1974, and Section 504 of the Rehabilitation Act of 1973. The Provider will at all times comply with local and state standards health and safety of the students, whichever are more stringent.

Methods are in place and agreed upon by all parties to resolve interagency dispute.

The School Board's staff will be permitted to review the Provider's educational program and records and confer with its staff during regular business hours. Further, the School Board and the Provider agree to abide by all procedures and guidelines developed and mutually agreed upon by both parties regarding the implementation of this contract.

The Provider shall be liable, and agrees to be liable for, and shall indemnify, defend, and hold the School Board harmless from all claims, suits, judgments or damages, including court cost, expenses and attorney fees, arising out or in the course of its provisions of the services called for in this contract, and shall execute and maintain informational liability insurance to provide such indemnification amounts sufficient to cover, but not limited to, the waiver of sovereign indemnity in Section 768.28 F.S Further, the Provider agrees to supply the School Board with a copy of the Provider's liability insurance.

In WITNESS WHEREOF, the parties have hereunto set their hands ad seals the day and year first herein above set forth.

THE SCHOOL BOARD OF COLUMBIA COUNTY, FLORIDA

By: _____
Chairman, Columbia County School Board

Attest: _____

Date: _____

Name of School: _____

Principal/Administrator: _____

Attest: _____
Contracting School Employee

MERIDIAN BEHAVIORAL HEALTHCARE, INC.

By: _____

Witness: _____

Witness: _____

**ELROD AUCTIONS
P O BOX 637
PENNEY FARMS, FL 32079
904-699-7067
Fax 529-7762**

AU2214

AB1698

SURPLUS PROPERTY AUCTION AGREEMENT

This agreement made this 24TH DAY OF JANUARY, 2012 by and between, Columbia County School Board, hereafter called "Seller" and Elrod Auctions, hereafter called "Auctioneer."

This agreement covers a Public Auction of surplus property and equipment owned by Columbia County School Board. The auction is to be held on Saturday, JANUARY 28, 2012 2012, at 9:00 AM at the School Board Warehouse in Lake City, FL. The auction includes all items which are part of an inventory to be made prior to the auction and made part of this agreement along with any additional items which may be added up to the time of the auction. In the event of postponement for any reason, the auction will be held at a later date agreeable to both parties. Neither party may cancel, postpone or reschedule the auction without the full consent and agreement of the other party.

Auctioneer agrees to use his professional skill, knowledge and experience to the best advantage of both parties in preparing for and conducting the auction. Seller agrees not to interfere with, prevent or prohibit the Auctioneer in any manner prior to or during the auction from carrying out his duties and responsibilities. Auctioneer agrees to furnish a complete list of items to be auctioned to Seller prior to the Auction.

Auctioneer shall receive as compensation for conducting said auction, Twelve Percent (12%) of gross proceeds from the Seller. Advertising costs will be the responsibility of the Auctioneer. All proceeds from the auction will be deposited in the auctioneer's escrow account pending final reconciliation, which should occur within 15 days after the date of the auction.

Auctioneer agrees to furnish qualified, capable and competent staff to register bidders, record transactions and perform cashier duties in a timely and efficient manner. Auctioneer also agrees to provide sufficient help during the setup

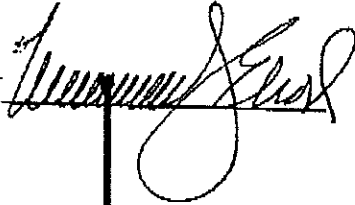
and preparation for the auction to insure that all property is displayed and presented in such a manner as to enhance its appeal.

Seller and Auctioneer agree that this is to be an Absolute Auction, meaning that all items sell to the highest bidder, regardless of the amount of the bid. Both parties further agree that all items will be sold As-Is, Where-Is with no warranty or guarantee of any kind as to condition, usefulness, merchantability, value, originality, history, rarity or authenticity. Both parties agree that other agencies may consign items to the auction in order to enhance the bidding process by attracting a larger number of buyers.

Any disputes which may arise on auction day between Auctioneer and bidder will be settled immediately with the decision of the Auctioneer being final, requiring no involvement of the seller.

ELROD AUCTIONS

COLUMBIA COUNTY
SCHOOL BOARD

By 

By _____

Date 1-6-12

Date _____

**COLUMBIA COUNTY SCHOOL DISTRICT
PURCHASING DEPARTMENT**

ADMINISTRATIVE COMPLEX ~ 372 WEST DUVAL STREET
LAKE CITY, FLORIDA 32055-3990
(386) 755-8030
FAX (386) 755-8077
E-MAIL: null_m@fsm.edu
WEBSITE: www.columbia.k12.fl.us/purchasing

MICHAEL F. MILLIKIN
SUPERINTENDENT OF SCHOOLS

NARRAGANSETT M. SMITH
ASSISTANT SUPERINTENDENT
FOR ADMINISTRATION

R. M. "MIKE" NULL
DIRECTOR OF PURCHASING



MEMBERS OF THE BOARD

KEITH HUDSON
GLENN J. HUNTER
LINARD JOHNSON
CHARLES H. MAXWELL
STEVE NELSON

January 6, 2012

Millennium Mechanical, Inc.
5609 NW 177th Street
Starke, FL 32091

Dear Mr. Harden:

A Review Committee recently examined your Statement of Contractor's Qualification materials. A recommendation will be presented to the School Board during the next regular meeting on January 27, 2012 to approve your company with a Pre-qualification maximum capacity rating of \$500,000 for Individual Project Value and \$1,000,000 for Aggregate Total Project Value.

If approved, the above amounts will be effective through January 27, 2013.

Your company may submit additional information at any time, which could possibly upgrade the above capacity.

Thank you for your interest in performing construction work for the Columbia County School District.

Sincerely,

COLUMBIA COUNTY SCHOOL DISTRICT

A handwritten signature in black ink, appearing to read "Mike Null", written over a horizontal line.

R. M. "Mike" Null
Director of Purchasing

/dpr

**COLUMBIA COUNTY SCHOOL DISTRICT
PURCHASING DEPARTMENT**

ADMINISTRATIVE COMPLEX ~ 372 WEST DUVAL STREET
LAKE CITY, FLORIDA 32055-3990
(386) 755-8030
FAX (386) 755-8077
E-MAIL: null_m@fsm.edu
WEBSITE: www.columbia.k12.fl.us/purchasing

MICHAEL F. MILLIKIN
SUPERINTENDENT OF SCHOOLS

NARRAGANSETT M. SMITH
ASSISTANT SUPERINTENDENT
FOR ADMINISTRATION

R. M. "MIKE" NULL
DIRECTOR OF PURCHASING



MEMBERS OF THE BOARD

KEITH HUDSON
GLENN J. HUNTER
LINARD JOHNSON
CHARLES H. MAXWELL
STEVE NELSON

January 6, 2012

Danis Building Construction Company
10748 Deerwood Park Blvd., South
Suite 175
Jacksonville, FL 32256

Dear Mr. Suttles:

A Review Committee recently examined your Statement of Contractor's Qualification materials. A recommendation will be presented to the School Board during the next regular meeting on January 27, 2012 to approve your company with a Pre-qualification maximum capacity rating of \$100,000,000 for Individual Project Value and \$300,000,000 for Aggregate Total Project Value.

If approved, the above amounts will be effective through January 27, 2013.

Your company may submit additional information at any time, which could possibly upgrade the above capacity.

Thank you for your interest in performing construction work for the Columbia County School District.

Sincerely,

COLUMBIA COUNTY SCHOOL DISTRICT

A handwritten signature in black ink, appearing to read "R. M. Null". The signature is fluid and cursive, written over a horizontal line.

R. M. "Mike" Null
Director of Purchasing

/dpr

Auction Items

Student chairs
Wooden Pre-K furniture
Desks
Tables
Chairs
Cabinets
Metal stands
Student desks
Rolling carts
File cabinets
Puppet Stage
Aquarium
Refrigerators
Globes
Clinic Bed
Room Dividers
Microscopes
Microphone Stands
Intercom System
TV Brackets
Cable TV Materials
VCR Brackets
Punch Press
Table Saw
Bumper Jack
Engine Stand
Band Saw
Fuel Injection Cleaner
Hoists
Floor Jacks
Oxygen Tank Holder
Wheel Alignment Center
AC Gauge Set
Exhaust Fans
Water Tank
Gas cans

SURPLUS ITEMS - AMENDED

MONITOR	7
FLAT SCREEN TV	1
CASSETTE RECORDER	1
TELEPHONE	1
ANSWERING MACHINE	1
AUTO FOLDER	1

Walk-in Reprigerator: door, panels, compressor
Walk-in Freezer door: door, panels, compressor
Vegetable Preparation table with sink, 2 wells, undershelf
Refrigerator, reach-in, 2 door, McCall
Dishmachine, automatic, Hobart, C-44A

MINUTES
COLUMBIA COUNTY SCHOOL BOARD
JANUARY 10, 2012

The Columbia County School Board met in regular session on Tuesday, January 10, 2012, 7:00 P.M., in the Administrative Complex Auditorium. Chairman Nelson, Mr. Hudson, Mr. Hunter, Mr. Maxwell, Mr. Johnson, Attorney Norris, and Superintendent Millikin were present.

Chairman Nelson opened the meeting.

Mrs. Lana Boone, Principal, Columbia City Elementary, gave the invocation. Columbia City Elementary School Student Council Officers made a presentation on Dr. Martin Luther King, Jr.

Mrs. Boone introduced Ms. Gigi Register and Ms. Renae McIntosh of First Federal who presented a check in the amount of \$2,000 to Columbia City Elementary School. Ms. McIntosh explained that the Community Rewards Program is funded by donations from customer deposits. She noted that the recipients are charitable organizations elected by the customers who participate. The check was accepted Mrs. Boone, Chairman Nelson and Superintendent Millikin.

Chairman Nelson welcomed visitors.

Upon recommendation of the Superintendent and concurrence by the Chairman, the following additions/corrections were made to the agenda:

ADDITIONS TO ACTION ITEM A:

RECOMMENDATIONS FOR EMPLOYMENT:

5. Day, Elizabeth, Paraprofessional – Westside Elementary, effective January 5, 2012, retroactive, replacing Samantha Locke who resigned

RECOMMENDATIONS FOR SUBSTITUTES:

2. Harrell, Quinisha, Substitute Bus Aide – Transportation, effective January 11, 2012
3. Huddleston, Kelley, Substitute Bus Aide – Transportation, effective January 11, 2012
4. Daniels, Sammie, Substitute Bus Driver – Transportation, effective January 11, 2011

RECOMMENDATIONS FOR REMEDIAL POSITIONS:

6. Balance, Holly, Remedial Teacher – Five Points Elementary, effective January 9, 2012 to April 17, 2012, retroactive, Title I grant funded
7. McCaffrey-Wilder, Brantley, Remedial Paraprofessional – Melrose Park Elementary, effective January 4, 2012 to May 31, 2012, retroactive, replacing Jordan Parks who resigned, 21st Century grant funded

8. Miller, Amy, Teacher – Melrose Park Elementary, effective January 4, 2012 to May 16, 2012, retroactive, Title I grant funded
9. Marrero, Zulimar, Paraprofessional – Niblack Elementary, effective January 9, 2012 to April 30, 2012, retroactive, SIG grant funded
10. Breeden, Frances, Teacher – Pinemount Elementary, effective November 18, 2011 to March 31, 2012, retroactive, Title I SI grant funded
11. Longshore, Rebekah, Vocational Teacher – Columbia High School/ESE Department, effective January 3, 2012 to June 30, 2012, retroactive, IDEA grant funded
12. Smith, Michael, Paraprofessional – Melrose Park Elementary, effective January 4, 2012 to May 31, 2012, retroactive, 21st Century grant funded

RECOMMENDATIONS FOR SUPPLEMENTAL POSITIONS:

Amend item 1. as follows:

- Showers, Jermaine, Girls Varsity Assistant Basketball Coach instead of Girls Varsity Basketball Coach - Ft. White High School, effective, December 9, 2011, retroactive
3. Hart, Kristin D., Girls Track Coach – Columbia High School, effective January 5, 2012, retroactive
 4. Stults, Edward J., Boys Track Coach – Columbia High School, effective January 5, 2012, retroactive

ADDITIONS/CORRECTIONS TO THE CONSENT AGENDA:

A. RESIGNATIONS:

Amend item 3. as follows, Allen, Thomas, Substitute Bus Driver instead of Bus Driver.

6. Bullard, Beth, SAC Chairperson – Columbia City Elementary, effective December 13, 2011
7. O’Steen, Paula, Substitute Bus Driver – Transportation, effective June 30, 2011
8. Stokes, Gloria, Part-time Administrative Paraprofessional – Five Points Elementary, effective January 3, 2012
9. Elliott, Karen, SFS 6-hour General Assistant – Ft. White High School, effective December 14, 2011
10. Hickman, Jean, Teacher – Melrose Park Elementary, effective January 2, 2012

C. RECOMMENDATION FOR RECLASSIFICATION OR TRANSFER:

1. Thomson, Dominique, from ESE Staffing Specialist at Special Services to Teacher at Columbia City Elementary, effective January 23, 2012, replacing Malinda Cembruch who transferred

D. Amend Board Action of December 13, 2011 as follows:

RECOMMENDATIONS FOR REMEDIAL POSITIONS:

6. Stevens, Alex, Remedial Tutor – Columbia High School, ending date April 13, 2012 instead of April 6, 2012

Item D. – Additional School Volunteers

Add the following to Consent Agenda item H:

Family Medical Leave:

- (2) Tscharna Joye, Media Specialist, effective 9/28/11 – 1/5/12

Add the following as Consent Agenda item I:

Approve Agreement between the Columbia County School District and It's About My Efforts, Inc. for the one (1) day use of a District School Bus on Friday, February 11, 2012 to attend Flight to Freedom Reenactment in Ft. Mose. (see attached)

Mr. Hudson moved to close and adopt the agenda with the addendum items, seconded by Mr. Maxwell. All concurred.

Mr. Maxwell moved to approve the following Personnel Items including addendum items, seconded by Mr. Hudson. All concurred.

A. APPROVE PERSONNEL ITEMS:

RECOMMENDATIONS FOR EMPLOYMENT:

1. Doss, Joanne, Speech/Language Pathologist, effective January 2, 2012, retroactive, replacing Jennifer Reid who resigned
2. Williams II, Ronald W., Custodian – Columbia High School, effective January 2, 2012, retroactive, replacing Henry Williams who retired
3. Tompkins, Amber, Nurse – Ft. White High School, effective January 2, 2012, retroactive, replacing Tonya Leavins who resigned
4. Vinson, April, Teacher – Melrose Park Elementary, effective January 10, 2012, retroactive, replacing Donna Kite who retired
5. Day, Elizabeth, Paraprofessional – Westside Elementary, effective January 5, 2012, retroactive, replacing Samantha Locke who resigned

RECOMMENDATIONS FOR SUBSTITUTES

1. Vinson, April, Substitute Teacher – District, effective December 14, 2011, retroactive, Certified Teacher
2. Harrell, Quinisha, Substitute Bus Aide – Transportation, effective January 11, 2012
3. Huddleston, Kelley, Substitute Bus Aide – Transportation, effective January 11, 2012
4. Daniels, Sammie, Substitute Bus Driver – Transportation, effective January 11, 2011

RECOMMENDATIONS FOR REMEDIAL POSITIONS:

1. Cox, Andrea, Teacher – Eastside Elementary, effective January 2, 2012 to May 31, 2012, retroactive, Parent College grant funded
2. Douglas, Sherri, Teacher – Eastside Elementary, effective January 2, 2012 to May 31, 2012, retroactive, Parent College grant funded
3. Free, Jeannie, Paraprofessional– Eastside Elementary, effective January 2, 2012 to May 31, 2012, retroactive, Parent College grant funded
4. Glass, Nancy, CRT– Eastside Elementary, effective January 2, 2012 to May 31, 2012, retroactive, Parent College grant funded
5. Harris, Kimberly, Paraprofessional– Eastside Elementary, effective January 2, 2012 to May 31, 2012, retroactive, Parent College grant funded

6. Balance, Holly, Remedial Teacher – Five Points Elementary, effective January 9, 2012 to April 17, 2012, retroactive, Title I grant funded
7. McCaffrey-Wilder, Brantley, Remedial Paraprofessional – Melrose Park Elementary, effective January 4, 2012 to May 31, 2012, retroactive, replacing Jordan Parks who resigned, 21st Century grant funded
8. Miller, Amy, Teacher – Melrose Park Elementary, effective January 4, 2012 to May 16, 2012, retroactive, Title I grant funded
9. Marrero, Zulimar, Paraprofessional – Niblack Elementary, effective January 9, 2012 to April 30, 2012, retroactive, SIG grant funded
10. Breeden, Frances, Teacher – Pinemount Elementary, effective November 18, 2011 to March 31, 2012, retroactive, Title I SI grant funded
11. Longshore, Rebekah, Vocational Teacher – Columbia High School/ESE Department, effective January 3, 2012 to June 30, 2012, retroactive, IDEA grant funded
12. Smith, Michael, Paraprofessional – Melrose Park Elementary, effective January 4, 2012 to May 31, 2012, retroactive, 21st Century grant funded

RECOMMENDATIONS FOR SUPPLEMENTAL POSITIONS:

1. Showers, Jermaine, Girls Varsity Assistant Basketball Coach – Ft. White High School, effective December 9, 2011, retroactive
2. Williams, Kimberly, SAC Chairman – Columbia City Elementary, effective December 14, 2011, retroactive, replacing Beth Bullard who transferred
3. Hart, Kristin D., Girls Track Coach – Columbia High School, effective January 5, 2012, retroactive
4. Stults, Edward J., Boys Track Coach – Columbia High School, effective January 5, 2012, retroactive

Mr. Hunter moved to approve of the Consent Agenda items A – I, including addendum items, seconded by Mr. Johnson. All concurred. (Copies of attachments in smb)

- A. Attachment A – Personnel Matters.....Superintendent
- B. Attachment B – Bids/Purchasing Matters.....Mr. Null
- C. Approve minutes of December 13, 2011 (See attached).....Superintendent

- D. Approve School Volunteers for the 2011-2012 school year.
(Copies of lists are available in Mrs. Spradley's office.)
- E. Accept the following donations:
 - \$1,000 from Mr. Bill Jones of Branford to be used for the Fort White High School girls' soccer program
 - \$1,200 from Mr. Richard Bicknell of Lake City to be used for the Fort White High School boys' weightlifting program
- F. Approve the following field trip request: Superintendent
Niblack Elementary School field trip to LegoLand in Winter Haven, Florida
on May 25, 2012.
- G. Approve Financial Statements for the period ending November 30, 2011.
(See attached).....Mrs. Loughran
- H. Approve Leaves:
 - Out-of-State Temporary Duty Leave:
Debra Sloan, Teacher, to attend the Share the Wealth P.E. Conference
in Jekyll Island, Georgia on January 26-27, 2011.
 - Family Medical Leave:
 - (1) Kimberly Curry, Paraprofessional, effective November 18, 2011 –
January 13, 2012
 - (2) Tscharna Joye, Media Specialist, effective 9/28/11 – 1/5/12
- I. Approve Agreement between the Columbia County School District and It's About
My Efforts, Inc. for the one (1) day use of a District School Bus on Friday,
February 11, 2012 to attend Flight to Freedom Reenactment in Ft. Mose.
(see attached)

ATTACHMENT A – PERSONNEL MATTERS

- A. RESIGNATIONS:
 - 1. Hawkins, Jackie B., Teacher – Richardson Middle School, effective January 1, 2012
 - 2. Wheeler, Karen, Paraprofessional – Ft. White High School, effective December 16,
2011
 - 3. Allen, Thomas, Substitute Bus Driver – Transportation, effective January 2, 2012
 - 4. King, Cordez, Paraprofessional – Melrose Park Elementary, effective December 16,
2011
 - 5. Vinson, April, Substitute Teacher – District, effective January 9, 2012
 - 6. Bullard, Beth, SAC Chairperson – Columbia City Elementary, effective December 13,
2011
 - 7. O'Steen, Paula, Substitute Bus Driver – Transportation, effective June 30, 2011

8. Stokes, Gloria, Part-time Administrative Paraprofessional – Five Points Elementary, effective January 3, 2012
 9. Elliott, Karen, SFS 6-hour General Assistant – Ft. White High School, effective December 14, 2011
 10. Hickman, Jean, Teacher – Melrose Park Elementary, effective January 2, 2012
- B. Amend Board action of November 13, 2011 as follows:
RECOMMENDATIONS FOR SUPPLEMENTAL POSITIONS:
2. Plank, DeAndra, Volleyball Coach – Columbia High School, effective October 21, 2011 instead of October 6, 2011, retroactive
- C. RECOMMENDATION FOR RECLASSIFICATION OR TRANSFER:
1. Thomson, Dominique, from ESE Staffing Specialist at Special Services to Teacher at Columbia City Elementary, effective January 23, 2012, replacing Malinda Cembruch who transferred
- D. Amend Board Action of December 13, 2011 as follows:
RECOMMENDATIONS FOR REMEDIAL POSITIONS:
6. Stevens, Alex, Remedial Tutor – Columbia High School, ending date April 13, 2012 instead of April 6, 2012

ATTACHMENT B – BIDS/PURCHASING MATTERS

1. Accept check in the amount of \$10,000.00 from Craig Salley & Associates as part of final claim settlement with PCCI on Fort White Middle School Classroom Addition.
2. Approve Change Order No. 1 from Superior Design Construction on the Distributive /Diversified Lab to move completion date from Dec. 14, 2011 to January 4, 1012 as per attached.
3. Approve Pay Request from Craig Salley & Associates:
 - a. No. 1 in the amount of \$6,562.50 on Rooftop HVAC Unit Replacement at Columbia High as per attached.
 - b. No. 2HR in the amount of \$5,260.00 on Clinic Remodeling at Melrose Park Elementary as per attached.
4. Approve Contractor Pre-Qualification for C. C. Borden Construction with a maximum capacity rating of \$18,000,000 for Individual Project Value and \$35,000,000 for Aggregate Total Value. (See attached)
5. Ratify Purchase Order to Rountree-Moore Ford for 2012 Passenger Vans in the amount of \$92,034.00 as per attached quote from Florida State Contract #070-000-12-1.
6. Approve surplus list as per attached.

Chairman Nelson stated that after conferring with the School Board Attorney, a brief Executive Session for collective bargaining purposes will be held following adjournment of the meeting.

Mr. Kenny Merriken addressed the Board relative to his opposition of the teaching of the theory of evolution in Columbia County schools. (Copy of text of presentation in smb)

Superintendent Millikin reminded the Board Members of the Martin Luther King, Jr. Parade on Monday, January 16th, 10:00 A.M. and participants line up at 9:00-9:15 A.M.

Superintendent Millikin gave an update on the status of Charter Schools as follows:

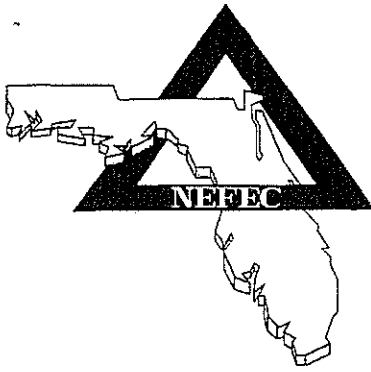
- Contract negotiations are nearing completion with Shining Star Academy
- Negotiations will begin shortly with Vine Academy
- Preliminary draft of initial application is being reviewed for a third Charter School

Superintendent Millikin stated that Board Members can contact the following employees for information: Mr. Carswell, Mrs. Smith, Mrs. McElhaney or Mrs. Denmark

With no further business, Chairman Nelson adjourned the meeting.

Steve Nelson, Chairman

Michael Millikin, Superintendent



North East Florida Educational Consortium

3841 Reid Street - Palatka, Florida 32177

Telephone: (386) 329-3800

FAX: (386) 329-3835

www.nefec.org

AGREEMENT

NEFEC Dropout Prevention/Credit Recovery Program

Board of Directors:

Sherrie Raulerson
Baker

Dr. Beth Moore
Bradford

Michael F. Millikin
Columbia

Mark A. Rains
Dixie

Janet Valentine
Flagler

L. Daniel Hutto
FSDB

Don Thomas
Gilchrist

Martha W. Butler
Hamilton

Thomas Lashley
Lafayette

Robert O. Hastings
Levy

Dr. John L. Ruis
Nassau

Dr. Lynda Fender Hayes
P. K. Yonge

Thomas D. Townsend
Putnam

Jerry A. Scarborough
Suwannee

Carlton Faulk
Union

Dr. James A. Surrency
Executive Director

This Agreement is between the District School Board of Putnam County on behalf of the North East Florida Educational Consortium (herein referred to as "NEFEC") and the District School Board of Columbia County (herein referred to as the "Education Provider").

These programs are provided through an allocation entitled *NEFEC Web-Based Instruction for Credit Recovery*. For the purposes of this project, the program shall be called the NEFEC Dropout Prevention/Credit Recovery Program.

The intent of this Agreement is to comply with the priorities of the NEFEC Dropout Prevention/Credit Recovery Program which include the following:

- Improving student performance on Next Generation Sunshine State Standards
- Addressing unmet needs of low-performing students in dropout recovery programs or summer school programs
- Meeting the needs of the programs that are serving students at risk of dropping out of school, expelled or suspended from Florida public schools including, but not limited to, Department of Juvenile Justice (DJJ) Facilities
- Helping school districts to improve graduation rates and reduce dropout rates

NEFEC, through funding provided by the Florida Legislature (*SB-2000 – 2011 General Appropriations Act, Section 2, Item #91A NEFEC Web-based Instruction for Credit Recovery*) will assist the aforementioned Education Provider in obtaining and implementing the STARS Suite of web-based products provided by **Educational Options Online Academy**.

Terms of Agreement

The initial terms of this agreement shall commence upon signing and shall continue until June 30, 2012, which is the end of the project period.

Separate contracts between participating vendors and the Education Provider for software licenses shall be effective upon signing of the vendor subscription agreement and shall continue for the time period referenced therein.

Responsibilities

Each party in this agreement will provide the following support for the initial start-up, implementation and reporting requirements of the NEFEC Dropout Prevention/Credit Recovery Program:

North East Florida Educational Consortium Responsibilities	Participating Education Providers Responsibilities
Work with vendors regarding the training of administrators and teachers as well as providing district-level technical support.	Schedule training and pay the initial start up costs to the vendor(s) for training.
Assist in coordinating orders for the number of licenses/subscriptions directly from the participating vendors.	Pay participating vendors directly for the entire cost of the program and receive reimbursement by NEFEC upon receipt of the required paperwork. The reimbursement schedule is as follows: Educational Options, Inc. <ul style="list-style-type: none"> • \$140 of the \$270 cost for each <u>reusable license</u> • \$140 of the \$720 cost for each <u>concurrent license</u> • \$50 of the \$185 for each Academy course • Full reimbursement for one site license • Full reimbursement of teacher training fees
<ul style="list-style-type: none"> • Compile and submit required reports to DOE • Compile and submit fourth quarter summative report • Develop required fiscal reports 	Comply with the required data for quarterly reports as per the RFA by: <ul style="list-style-type: none"> • Participating in scheduled conference calls with stakeholders regarding implementation • Providing timely and complete district level reports on all aspects of the program including a qualitative analysis of the impact on students and instructors • Reviewing data to make adjustments as needed to improve the expected outcomes <p>Failure to comply with reporting requirements will result in referral to Florida DOE for non-compliance.</p>
Review the requirements specified in the proposal and produce marketing information for dissemination by the district.	Recruit students who are in the target population specified in the application such as high school drop outs, high school students identified as in danger of dropping out of school, students expelled or suspended from school and/or are behind in credits to graduate.
Comply with the requirements for dissemination of information about the program through web sites and statewide meeting presentations.	If requested participate in state-wide dissemination of the information about the program.



Counterparts

This Agreement may be executed in any number of counterparts and will be effective when each Party to this Agreement has executed at least one counterpart, with the same effect as if all signing parties had signed the same document. All counterparts will be construed together and evidence only one agreement, which, notwithstanding the actual date of execution of any counterpart, will be deemed to be dated the day and year first written above. In making proof of this Agreement, it will not be necessary to account for a counterpart executed by any Party other than the Party against whom enforcement is sought or to account for more than one counterpart executed by the Party against whom enforcement is sought.

Release of Student Data

By signature NEFEC assures that the released student data will be handled with confidentiality as required by Florida Statute 1002.22. The data will be used only for the evaluation of students enrolled in schools/educational facilities participating in the NEFEC Dropout Prevention/Credit Recovery Program.

Summary of Education Providers Responsibilities

In order for schools to participate and be successful in the implementation of the NEFEC Dropout Prevention/Credit Recovery Program, the Education Provider must:

- Provide support for implementation of the program
- Provide the classrooms and technology to implement the program
- Market the program to the target population
- Work with NEFEC on required reports to the DOE
- Fund the initial cost of the licenses for use in the program
- Complete Request for Reimbursement Forms including documentation of purchases and send to NEFEC in a timely fashion
- Participate in dissemination of information regarding the program

IN WITNESS WHEREOF, the parties hereto, by the undersigned authorized to bind said parties, set their hands and seal on this the 6th day of December 2011.

APPROVED AND RECOMMENDED FOR SIGNING

District School Board of Columbia County

District School Board of Putnam County

by Michael F. Millikin, Superintendent

by Thomas D. Townsend, Superintendent

Dated: _____

Dated: 12/6/11

by Steve Nelson, Chairperson

by C.L. Overturf, Jr., Chairperson

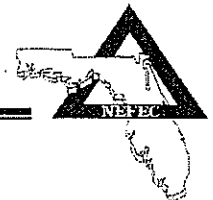
Dated: _____

Dated: 12/6/11

North East Florida Educational Consortium

by James A. Surrency, Ed.D., Executive Director

Dated: 12/6/11



**COLUMBIA COUNTY SCHOOL DISTRICT
OFFICE OF THE SUPERINTENDENT**

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

MICHAEL F. MILLIKIN
SUPERINTENDENT

ALEX L. CARSWELL, JR
ASSISTANT SUPERINTENDENT
FOR INSTRUCTION

NARRAGANSETT M. SMITH
ASSISTANT SUPERINTENDENT
FOR ADMINISTRATION



Touching Tomorrow Through Teamwork Today

MEMBERS OF THE BOARD

KEITH HUDSON

GLENN J. HUNTER

LINARD JOHNSON

CHARLES H. MAXWELL

STEVE NELSON

DATE: January 11, 2012

TO: Mr. Michael F. Millikin, Superintendent
Mr. Steve Nelson, Board Chairman

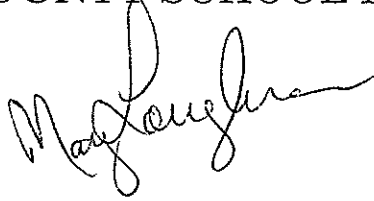
FROM: Mary Loughran, Director of Finance

RE: Property Deletions

Please include on the agenda for the January 24, 2012 Board meeting
“Approval of Property Deletions for the month of December 2011, for the
2011 - 2012 fiscal year.” A listing of these deletions is attached.

COLUMBIA COUNTY SCHOOL BOARD

Mary Loughran
Director of Finance
372 West Duval Street
Lake City, FL 32055



Telephone 386-755-8012

DATE: January 13, 2012

TO: Mr. Michael F. Millikin, Superintendent

RE: Budget Amendments for General, Special Revenue Funds and Debt Service Funds as of 12/31/2011 with Budget to Actual Comparison

Please include on the agenda for the Regular Board Meeting on Tuesday, January 24, 2012 the following:

“Review and Approve Budget Amendments for General Fund, Special Revenue Funds – ARRA, Federal, and Debt Service Funds – Special Act Bonds (Racetrack)”

Detail for the Amendments as follows:

- #1 – General Fund
 - Recognizes effects of 3rd Calculation and October FTE Survey
 - Adjusts Local Revenues to better reflect estimated revenues and cover actual receipts
 - Adjust Other Financing Sources to increase Transfers In from Debt Service Funds for residual funds available above amounts needed to be held in reserve for debt service requirements for 2012-13
 - Function 5000 Instruction - Expenditures are reduced by \$200,000 to reflect credit provided by the School Improvement Grant (SIG) for Columbia High School for the ¼ hour extended day.
 - Function 7600 Food Service - Expenditures are increased to reflect terminal leave payments to food service workers. Special Revenue Funds which includes Food Service no longer allows for any terminal leave payments and is paid for out of General Fund.
 - Function 8100 Maintenance of Plan – Expenditures are reduced to reflect credit provided by the additional allocation of the Jobs Education Act in the amount of \$28,106
 - Function 8200 Administrative Technology - Expenditures are increased \$91,853.77 to recognize payment to the AS-400 Consortium (Fund 731) for Support and User Group Fees. These fees were paid from ARRA/Stimulus funds in the 2010-11 fiscal year.
- #2 – Special Revenue Funds – ARRA
 - Fund 432 - Reflects 2nd year award for the SIG – CHS

- Fund 434 – Reflects the award for the Local Instructional Improvement System which the funding is being used in conjunction with the Race to the Top goals. The amount is \$91,988.12
- Fund 435 – Reflects the additional allocation for the JOBS Education Act award in the amount of \$28,106 which will be used to offset salary in the General Fund – Maintenance Salary & Benefits
- #3 – Special Revenue Funds – Federal
 - Recognizes award received after the initial budget which are ongoing but dollar amounts were not final. These continuing awards are for Title 1, Title 2, Adult Ed Geographical and Adult Ed Family and IDEA with roll forwards from prior year allocations.
 - Expenditures are adjusted to reflect adjustments needed to Function 7900 Operation of Plan (communications) for the amount of \$9,874.33 which was associated with Title I for a mass mailing and IDEA for the purchase of a phone system for Special Services.
- #4 – Debt Service Funds – Special Act Bonds (Racetrack)
 - Recognizes local interest received thru 12/31/2011
 - Expenditures reflect adjusting interest payments for 2 payments (12/1 and 6/1) rather than only 1 in the initial budget.
 - Other Financing Sources reflects transferring additional residual funds to General Fund while retaining amounts sufficient to cover debt service for the 2012-13 fiscal year until appropriations are received.

2. "Board Review and Approve the Financial Statements for the period ending December 31, 2011."

Budget Amendment #1 - General Fund

	Original Budget	Revised	Change	NET EFFECT
Revenues				
State Funding Sources				
FTE decrease (552,803.00)		44,946,939.81	(1,625,122.80)	
McKay Scholarship (926,604.00)	46,572,062.61			
Class Size Reduction (145,716.00) (1,625,123.00)				
Local Funding Sources				
Interest (10,000.00)	16,161,377.33	16,158,219.33	(3,158.00)	
Adult Ed 5,921.00				
Course & Class fee 921.00 (3,158.00)				
Other Financing Sources (Uses)				
Transfers from Debt Service	143,500.00	287,000.00	143,500.00	
Residual funds above required debt service				Net Decrease in Budgeted Revenue Sources (1,484,780.80)
Expenditures				
Function				
Instruction				
1/4 hour reimbursement from SIG-CHS GRANT	38,632,049.50	38,432,049.50	(200,000.00)	
Board				
	1,110,857.91	1,110,857.91	0.00	
Food Service				
terminal pay for two employees; Special Revenue funds no longer fund terminal leave payments	7600	8,449.69	8,449.69	
Maintenance of Plant				
JOBS Education Act allocation covering salary & benefits	8100	2,178,272.23	(28,106.00)	
Administrative Technology				
AS-400 Consortium Support and User fees	8200	401,089.26	91,853.77	
were paid from Stimulus funding in 2010-11 recognizing the expense in General Fund 2011-12	309,235.49			Net Decrease in Budgeted Expenditures (127,802.54)

DISTRICT SCHOOL BOARD OF COLUMBIA COUNTY
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

	Account Number	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		1-24-2012	2011	
REVENUES				
Federal Direct	3100	186,000.00	89,329.86	96,670.14
Federal Through State	3200	601,600.00	118,097.31	483,502.69
State Sources	3300	44,946,939.81	23,057,006.97	21,889,932.84
<i>Local Sources:</i>				
Property Taxes Levied for Operational Purposes	3411	15,447,655.00	10,139,491.72	0.00
Other Local Revenue		710,564.33	658,885.18	5,308,163.28
Total Local Sources	3400	16,158,219.33	10,798,376.90	51,679.15
Total Revenues		61,892,759.14	34,062,811.04	5,359,842.43
EXPENDITURES				27,829,948.10
<i>Current:</i>				
Instruction	5000	38,432,049.50	15,509,656.93	22,922,392.57
Pupil Personnel Services	6100	3,604,272.14	1,419,690.27	2,184,581.87
Instructional Media Services	6200	961,656.71	324,900.56	636,756.15
Instruction and Curriculum Development Services	6300	620,275.61	276,664.32	343,611.29
Instructional Staff Training Services	6400	417,877.93	165,550.86	252,327.07
Instruction Related Technology	6500	404,262.96	184,553.98	219,708.98
School Board	7100	1,110,857.91	1,452,434.44	(341,576.53)
General Administration	7200	637,576.19	331,441.97	306,134.22
School Administration	7300	3,959,671.83	1,938,253.59	2,021,418.24
Facilities Acquisition and Construction	7410	0.00		0.00
Fiscal Services	7500	446,262.43	218,532.97	227,729.46
Food Services	7600	8,449.69	8,449.69	0.00
Central Services	7700	766,057.21	426,218.14	339,839.07
Pupil Transportation	7800	4,507,820.91	1,714,814.25	2,793,006.66
Operation of Plant	7900	5,564,256.50	2,565,724.68	2,998,531.82
Maintenance of Plant	8100	2,178,272.23	1,073,086.24	1,105,185.99
Administrative Technology Services	8200	401,089.26	256,059.14	145,030.12
Community Services	9100	252,116.65	136,840.87	115,275.78
<i>Debt Service: (Function 9200)</i>				
Dues, Fees and Issuance Costs	730	0.00	0.00	0.00
Total Expenditures		64,272,825.66	28,002,872.90	36,269,952.76
Excess (Deficiency) of Revenues Over (Under) Exp		(2,380,066.52)	6,059,938.14	(8,440,004.66)
OTHER FINANCING SOURCES (USES)				
Loss Recoveries	3740	49,151.13	49,151.13	0.00
Transfers In	3600	866,141.15	225,135.30	641,005.85
Total Other Financing Sources (Uses)		915,292.28	274,286.43	641,005.85
Net Change in Fund Balances		(1,464,774.24)	6,334,224.57	(7,798,998.81)
Fund Balances, July 1, 2011	2800	4,814,373.78	4,814,373.78	0.00
Fund Balances, December 31, 2011	2700	3,349,599.54	11,148,598.35	(7,798,998.81)

Budget Amendment #2 - ARRA Funds

	Original Budget	Revised	Change
Original Fund 432			
2nd Year award for SIG - Columbia High School	73,112.60	718,522.38	645,409.78
Fund 433			
No change - Last of EETT Technology Grant	3,447.68	3,447.68	
Fund 434			
Award for Local Instructional Improvement System #851 used in conjunction with Race to the Top Funding	1,101,774.25	1,193,762.37	91,988.12
Fund 435			
Jobs Education Act - allocation		28,106.00	28,106.00

**DISTRICT SCHOOL BOARD OF COLUMBIA COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS - ARRA**

	Account Number	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		ORIGINAL + Amend 1-24-2012	Actual - 12-31-2011	
REVENUES				
Federal Through State	3200	1,970,908.02	549,642.72	1,421,265.30
State Sources	3300	0.00	0.00	0.00
<i>Local Sources:</i>				
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues		1,970,908.02	549,642.72	1,421,265.30
EXPENDITURES				
<i>Current:</i>				
Instruction	5000	353,804.72	84,868.74	268,935.98
Pupil Personnel Services	6100	54,139.18	23,261.78	30,877.40
Instructional Media Services	6200	4,270.00	0.00	4,270.00
Instruction and Curriculum Development Servi	6300	215,993.88	69,000.00	146,993.88
Instructional Staff Training Services	6400	146,755.14	64,388.89	82,366.25
Instruction Related Technology	6500	555,737.18	185,587.33	370,149.85
School Board	7100	0.00	0.00	0.00
General Administration	7200	17,454.69	0.00	17,454.69
School Administration	7300	9,306.00	5,965.86	3,340.14
Facilities Acquisition and Construction	7410	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00
Central Services	7700	368,033.43	46,912.70	321,120.73
Pupil Transportation	7800	180,646.00	34,828.71	145,817.29
Operation of Plant	7900	0.00		0.00
Maintenance of Plant	8100	64,767.80	34,828.71	29,939.09
Administrative Technology Services	8200	0.00		0.00
Community Services	9100	0.00		0.00
<i>Debt Service: (Function 9200)</i>				
Dues, Fees and Issuance Costs	730	0.00		0.00
<i>Capital Outlay:</i>				
Facilities Acquisition and Construction	7420			0.00
Other Capital Outlay	9300			
Total Expenditures		1,970,908.02	549,642.72	1,421,265.30
Excess (Deficiency) of Revenues Over (Under)		0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)		0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00
Fund Balances, July 1, 2011	2800		0.00	0.00
Adjustment to Fund Balances	2891		0.00	0.00
Fund Balances, December 31, 2011	2700	0.00	0.00	0.00

Budget Amendment #3

	Original Budget	Revised	Change
Recognize Awards received after initial budget including Title I Basic, Title 2 and Adult Ed Geographical and Adult Ed Family and IDEA all continuing awards with prior year roll forwards included.	1,562,674.72	8,907,979.45	7,345,304.73
ADJUST Function 7900 for budget to actual expenditures in the amount of \$9,874.33; Two grants: Title I - mass mailing for school choice AND IDEA for a new phone system for Special Services			

**DISTRICT SCHOOL BOARD OF COLUMBIA COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 SPECIAL REVENUE FUNDS - FEDERAL**

	Account Number	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		ORIGINAL + Amend 1-24-2012	Actual - 12-31-2011	
REVENUES				
Federal Through State	3200	8,907,979.45	3,026,830.57	5,881,148.88
State Sources	3300		0.00	0.00
<i>Local Sources:</i>				
Other Local Revenue			0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues		8,907,979.45	3,026,830.57	5,881,148.88
EXPENDITURES				
<i>Current:</i>				
Instruction	5000	5,295,153.51	1,626,210.13	3,668,943.38
Pupil Personnel Services	6100	663,172.32	486,110.72	177,061.60
Instructional Media Services	6200	1,150.46	1,097.70	52.76
Instruction and Curriculum Development Services	6300	602,604.12	311,090.25	291,513.87
Instructional Staff Training Services	6400	1,774,477.37	404,707.23	1,369,770.14
Instruction Related Technology	6500	63,656.97	6,256.97	57,400.00
School Board	7100		0.00	0.00
General Administration	7200	193,411.80	64,979.49	128,432.31
School Administration	7300	2,691.13	2,691.13	0.00
Facilities Acquisition and Construction	7410	2,000.00	0.00	2,000.00
Fiscal Services	7500	0.00	0.00	0.00
Food Services	7600			
Central Services	7700	23,404.00	23,404.00	0.00
Pupil Transportation	7800	0.00	0.00	0.00
Operation of Plant	7900	272,783.03	86,808.21	185,974.82
Maintenance of Plant	8100	13,474.74	13,474.74	0.00
Administrative Technology Services	8200	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00
Total Expenditures		8,907,979.45	3,026,830.57	5,881,148.88
Excess (Deficiency) of Revenues Over (Under)		0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)				
Total Other Financing Sources (Uses)		0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00
Fund Balances, July 1, 2011	2800		0.00	0.00
Adjustment to Fund Balances	2891		0.00	0.00
Fund Balances, December 31, 2011	2700	0.00	0.00	0.00

Budget Amendment #4 - Debt Service Funds - Special Act Bonds (Racetrack)

	Original Budget	Revised	Change
REVENUES			
Local Revenues - interest thru 12/31/2011		92.86	92.86
EXPENDITURES			
Debt Service - Interest	36,754.96	73,509.92	36,754.96
Original budget included only 1 of 2 interest payments			
OTHER FINANCING SOURCES (USES)			
Transfers Out to General Fund	143,500.00	257,500.00	114,000.00
Recognizes residual funds after debt service available for			
Transfer to GF but leaves reserve amounts to service debt			
for the 2012-13 fiscal year pending appropriations			

**DISTRICT SCHOOL BOARD OF COLUMBIA COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 DEBT SERVICE FUNDS - Special Act Bonds (Racetrack)**

	Account Number	Budgeted Amounts		Variance with Final Budget - Positive (Negative)
		ORIGINAL + Amend 1-24-2012	Actual - 12-31-2011	
REVENUES				
Federal Through State	3200			
State Sources	3300	223,250.00	0.00	0.00
<i>Local Sources:</i>				223,250.00
Other Local Revenue				0.00
Total Local Sources	3400	92.86	92.86	0.00
Total Revenues		223,342.86	92.86	0.00
EXPENDITURES				223,250.00
<i>Debt Service: (Function 9200)</i>				
Retirement of Principal	710			
Interest	720	73,509.92	36,754.96	0.00
Dues, Fees and Issuance Costs	730	0.00		36,754.96
<i>Capital Outlay:</i>				0.00
Facilities Acquisition and Construction	7420			
Other Capital Outlay	9300			0.00
Total Expenditures		73,509.92	36,754.96	
Excess (Deficiency) of Revenues Over (Under)		149,832.94	(36,662.10)	36,754.96
OTHER FINANCING SOURCES (USES)				186,495.04
Transfers Out to General Fund	9700	(257,500.00)	(143,500.00)	0.00
Total Other Financing Sources (Uses)		(257,500.00)	(143,500.00)	0.00
Net Change in Fund Balances		(107,667.06)	(180,162.10)	0.00
Fund Balances, July 1, 2011	2800	180,999.62	180,999.62	72,495.04
Adjustment to Fund Balances	2891		0.00	0.00
Fund Balances, December 31, 2011	2700	73,332.56	837.52	0.00
				72,495.04

COLUMBIA COUNTY SCHOOL BOARD

Mary Loughran
Director of Finance
372 West Duval Street
Lake City, FL 32055

Telephone 386-755-8012

DATE: January 11, 2012
TO: Mr. Michael F. Millikin, Superintendent
Board Members
RE: Financial Statements for December 2011

Please include on the agenda for the regular Board meeting on Tuesday, January 24, 2012, the following:

“Review and approve the Financial Statements for the period ending December 31, 2011.”

Documents for the Board agenda item include Financial Statements for December 2011
Which cover the following as impacted by Budget Amendment #1:

- Revenues Collected – Budget to Actual thru 12/31/2011
- Budget and Expenditure Sheet – Amended Budget and Expenditures at 12/31/2011
- Multi-Year analysis of Expenditures by Month by Object (ie Salary, Benefits, Other Purchased Services, etc). Each is compared to same month of prior year with the cumulative effects.
- Fund Balance Projection based on Beginning Fund Balance plus Collections less Expenditures at 12/31/2011 and the remaining budgeted Revenues and Expenditures as affected by Budget Amendment #1.
 - Non-spendable is providing “spendable” assets as SBA-Fund B assets mature.
 - Restricted component is higher as the budgeted revenues are shown without corresponding expenditures.
 - Committed has been cleared
 - Assigned has decreased as encumbrances are liquidated and previously assigned amounts by the Auditor General have been spent.
 - Unassigned component is lower as the direct result of the 3rd FEFP Calculation based on October FTE count and affects of McKay Scholarships
- Capital Outlay Funds - Detail of Fund Balance, Revenues and Expenditures thru 12/31/2011

Financial Statements for month ended December 31, 2011
SECTION II. GENERAL FUND - FUND 100

Page 2

ESTIMATED REVENUES	Account Number	BUDGET	Collections thru December	Balance Due
<i>FEDERAL:</i>				
Federal Impact, Current Operations	3121			
Reserve Officers Training Corps (ROTC)	3191	47,000.00	12,344.39	
Miscellaneous Federal Direct	3199	139,000.00	76,985.47	
Total Federal Direct	3100	186,000.00	89,329.86	96,670.14
<i>FEDERAL THROUGH STATE AND LOCAL:</i>				
Medicaid	3202	601,600.00	118,097.31	
National Forest Funds	3255			
Total Federal Through State And Local	3200	601,600.00	118,097.31	483,502.69
<i>STATE:</i>				
Florida Education Finance Program (FEFP)	3310	33,620,663.00	17,610,379.00	
Workforce Development	3315	257,933.00	118,217.00	
Workforce Education Performance Incentive	3317	7,745.00	3,870.00	
Adults With Disabilities	3318	50,000.00	21,250.00	
CO & DS Withheld for Administrative Expense	3323	5,361.81		
State License Tax	3343	33,000.00	14,129.60	
District Discretionary Lottery Funds	3344	350,320.00		
Class Size Reduction Operating Funds	3355	10,333,429.00	5,053,836.00	
School Recognition Funds	3361			
Voluntary Prekindergarten Program	3371	159,000.00	106,961.02	
Full Service Schools	3378	61,618.00	13,934.28	
Other Miscellaneous State Revenue	3399	67,870.00	114,430.07	
Total State	3300	44,946,939.81	23,057,006.97	21,889,932.84
<i>LOCAL:</i>				
District School Tax	3411	15,447,655.00	10,139,491.72	
Rent	3425	8,000.00	4,197.00	
Interest, Including Profit On Investment	3430	10,000.00	5,099.76	
Adult General Education Course Fees	3461	6,421.00	6,421.00	
General Education Development (GED) Testing Fees	3467	13,000.00	5,519.00	
Preschool Program Fees	3471	16,000.00	12,586.80	
Other Schools, Courses and Classes Fees	3479	11,921.00	11,921.00	
Miscellaneous Local Sources	3490	645,222.33	613,140.62	
Total Local	3400	16,158,219.33	10,798,376.90	5,359,842.43
TOTAL ESTIMATED REVENUES		61,892,759.14	34,062,811.04	
OTHER FINANCING SOURCES				
Loss Recoveries	3740	49,151.13	49,151.13	
<i>Transfers in:</i>				
From Debt Service Funds	3620	257,500.00	143,500.00	
From Capital Projects Funds	3630	579,141.15	81,635.30	
Total Transfers In	3600	836,641.15		
TOTAL OTHER FINANCING SOURCES		885,792.28	274,286.43	611,505.85
Fund Balance, July 1, 2011	2800	4,814,373.78	4,814,373.78	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		67,592,925.20	39,151,471.25	28,441,453.95

Columbia County District School Board
 Monthly Analysis of Expenditures by Classification
 2007-2008 to 2008-2009 to 2009-10, 2009-10 to 2010-11 and 2010-11 to 2011-12

SALARY	2007-08	2008-09	2009-2010	2010-2011	2011-12	CHANGE from 10-11 to
	1,080,623.62	1,210,200.50	899,519.06	1,019,835.28	808,643.51	2011-2012 (211,191.77)
July						
August	3,640,033.85	2,197,021.93	1,984,029.81	1,998,973.94	2,077,665.91	78,691.97
Sept	3,803,388.88	3,896,940.39	3,663,426.95	3,773,249.42	3,710,108.30	(63,141.12)
Oct	3,899,977.51	3,967,886.43	3,774,222.27	3,806,230.81	3,680,134.55	(126,096.26)
Nov	4,248,186.35	4,508,917.68	4,100,724.02	3,814,887.82	3,689,981.66	(124,905.96)
Dec	4,579,598.84	3,903,882.02	3,720,826.18	3,744,858.28	3,749,069.01	4,210.73
Jan	4,096,332.59	4,051,135.10	3,738,577.98	2,278,182.49		
Feb	4,239,377.89	3,878,039.93	4,531,761.35	3,852,293.93		
Mar	3,972,835.41	3,987,251.24	3,805,008.90	3,625,393.68		
Apr	3,900,631.06	3,997,138.60	3,776,696.64	3,712,677.87		
May	(37,456,986.00)	8,830,442.36	8,631,597.19	8,392,501.89		
June	48,071,811.34	3,313,388.82	2,904,109.99	3,285,022.66		
	48,071,811.34	47,642,245.00	45,530,500.14	43,304,107.87	17,715,602.94	(442,432.41)
BENEFITS						
July	180,821.97	210,986.10	168,337.37	206,262.31	107,613.79	(88,648.52)
August	941,548.75	1,244,327.78	342,616.82	362,640.73	255,109.68	(107,531.05)
Sept	1,273,974.57	1,299,162.25	1,264,686.49	1,318,361.89	1,098,323.55	(220,038.34)
Oct	1,288,180.01	539,987.79	1,278,920.55	1,320,167.27	1,143,576.12	(176,591.15)
Nov	1,318,653.29	1,363,400.62	1,323,245.81	1,317,938.70	1,106,776.80	(211,161.90)
Dec	1,423,479.21	1,313,831.84	1,271,982.47	1,345,108.36	1,115,600.51	(229,507.85)
Jan	1,348,144.38	1,322,867.52	1,288,578.33	903,870.38		
Feb	1,368,064.08	1,315,363.31	1,382,973.58	1,334,993.45		
Mar	1,327,296.95	1,307,329.49	1,290,338.79	1,309,978.33		
Apr	1,323,779.38	1,309,058.80	1,294,015.43	1,335,759.61		
May	(11,793,942.59)	2,356,673.47	2,307,449.76	2,361,090.32		
June	15,525,939.64	943,107.29	801,390.78	1,089,462.58		
Total	15,525,939.64	14,526,076.26	14,004,536.18	14,205,633.93	4,827,000.45	(1,043,478.81)

(1,485,911.22) Salary & Benefits combined

Columbia County District School Board
 Monthly Analysis of Expenditures by Classification
 2007-2008 to 2008-2009 to 2009-10, 2009-10 to 2010-11 and 2010-11 to 2011-12

	838,036.86	971,655.66	410,117.31	874,586.12	464,468.81
OTHER PURCHASED SERVICES					
July	1,119,872.69				
August	672,053.80	520,810.59	562,084.11	385,885.99	(176,198.12)
Sept	458,745.62	441,217.17	403,028.98	398,951.76	(4,075.22)
Oct	237,024.82	217,325.49	225,732.22	437,980.98	212,248.76
Nov	286,248.20	(16,726.21)	161,687.94	192,231.83	30,543.89
Dec	267,756.82	243,964.00	259,210.20	163,982.66	(95,227.54)
Jan	417,700.49	250,257.94	132,337.79		
Feb	311,997.81	206,752.63	313,067.95		
Mar	293,797.66	252,498.44	192,506.84		
Apr	419,655.69	339,207.86	328,478.97		
May	(4,484,853.60)	31,795.34	290,411.22		
June	4,389,961.69	251,698.63	(145,585.89)		
Total	4,389,961.69	3,710,457.54	3,133,075.64	2,453,619.34	431,760.58
					Increased Purchased Services from GF payment of Risk Mgt
ENERGY					
July	82,699.18	104,203.51	112,331.06	91,254.04	(21,077.02)
August	187,793.47	176,099.88	186,226.76	161,959.80	(24,266.96)
Sept	268,453.05	251,956.05	214,635.00	256,399.32	41,764.32
Oct	311,966.82	242,883.05	291,345.14	325,933.61	34,588.47
Nov	242,545.73	241,590.70	268,867.55	238,350.67	(30,516.88)
Dec	197,379.14	216,089.01	200,996.53	178,437.67	(22,558.86)
Jan	253,453.25	244,731.86	280,699.78		
Feb	236,223.79	237,329.65	274,628.45		
Mar	214,280.64	335,912.70	317,074.48		
Apr	241,761.62	192,940.27	202,034.77		
May	(2,238,556.69)	180,907.56	255,156.88		
June	2,790,916.04	263,235.51	359,955.28		
Total	2,790,916.04	2,745,150.17	2,963,951.68	1,252,335.11	(22,066.93)

immateral increase - however fuel prices & usage are highly fluctuating

Columbia County District School Board
 Monthly Analysis of Expenditures by Classification
 2007-2008 to 2008-2009 to 2009-10, 2010-11 and 2010-11 to 2011-12

	2007-2008	2008-2009	2009-10	2010-11	2010-11 to 2011-12						
SUPPLIES											
July	262,844.77	185,679.57	225,426.42	585,103.76	243,364.04	(341,739.72)					
August	204,996.34	586,063.75	329,882.21	414,006.06	421,839.58	7,833.52					
Sept	499,064.24	432,533.97	513,251.10	469,320.83	373,909.31	(95,411.52)					
Oct	255,007.02	252,238.91	260,552.79	197,223.07	184,424.61	(12,798.46)					
Nov	152,991.68	97,240.58	178,498.83	(21,571.07)	139,838.83	161,409.90					
Dec	38,036.67	115,069.67	118,016.89	223,986.50	126,400.85	(97,585.65)					
Jan	192,492.89	74,318.26	75,551.47	57,146.45							
Feb	123,857.66	72,775.15	111,384.16	75,642.53							
Mar	142,643.01	101,036.72	277,394.64	75,185.07							
Apr	183,836.73	117,737.17	(13,174.60)	119,019.34							
May	(2,055,771.01)	79,904.69	82,516.64	192,450.61							
June	2,311,768.79	219,605.24	179,448.29	183,714.93							
total	2,311,768.79	2,304,203.68	2,338,548.84	2,571,228.08	1,489,777.22	(378,291.93)					
CAPITAL OUTLAY											
July	23,809.78	12,174.79	53,506.09	16,475.79	14,743.33	(1,732.46)					
August	71,375.10	36,115.73	174,509.01	17,662.68	16,205.66	(1,457.02)					
Sept	48,596.59	97,424.40	121,567.03	93,291.26	10,259.68	(83,031.58)					
Oct	72,706.67	114,364.77	89,531.87	54,380.12	18,323.64	(36,056.48)					
Nov	79,178.46	62,171.39	139,029.22	41,166.91	41,063.91	(113.00)					
Dec	29,364.10	89,381.47	40,399.90	58,242.71	14,459.44	(43,783.27)					
Jan	94,375.34	160,666.33	30,185.61	(25,443.47)							
Feb	75,454.97	34,573.66	19,625.93	(22,864.21)							
Mar	68,992.57	69,229.87	132,990.77	42,883.17							
Apr	233,393.18	202,339.05	73,162.80	26,150.26							
May	(797,246.76)	15,608.97	39,424.54	32,696.81							
June	883,802.56	78,759.13	(28,991.91)	129,564.35							
total	883,802.56	972,809.56	884,940.86	464,206.38	115,045.66	(166,173.81)					
											cumulative savings for capital outlay

Columbia County District School Board
 Monthly Analysis of Expenditures by Classification
 2007-2008 to 2008-2009 to 2009-10, 2009-10 to 2010-11 and 2010-11 to 2011-12

OTHER EXPENSES	2007-2008	2008-2009	2009-10	2010-11	2011-12	2007-2008 to 2009-10	2009-10 to 2010-11	2010-11 to 2011-12	2007-2008 to 2011-12
July	4,141.78	3,092.46	16,426.43	1,326.38	829.90			(496.48)	
August	9,770.73	6,495.27	2,096.00	8,076.53	5,522.73			(2,553.80)	
Sept	56,941.22	28,512.00	27,952.09	39,234.38	36,627.39			(2,606.99)	
Oct	53,507.04	41,877.82	46,706.82	39,670.22	40,542.12			871.90	
Nov	570,847.32	36,042.91	36,344.28	60,380.19	41,628.48			(18,751.71)	
Dec	45,598.37	35,095.76	30,539.62	28,322.94	24,341.56			(3,981.36)	
Jan	47,903.71	56,474.30	68,383.03	62,450.89					
Feb	44,781.25	56,168.56	42,082.95	56,103.45					
Mar	41,538.36	52,735.07	71,250.55	33,062.78					
Apr	198,391.90	41,107.09	54,915.57	27,187.75					
May	(1,073,521.68)	44,676.59	50,280.31	28,794.02					
Jun	1,146,886.18	34,764.05	28,553.07	14,109.05					
Total	1,146,886.18	437,042.88	475,630.72	398,718.58	149,492.18			(27,518.46)	cumulative savings for other expenditures
Debt Svc	75,120,886.24	72,662,658.62	69,689,764.45	67,040,922.16	28,002,872.90				
		(2,458,227.62)	(2,972,894.17)	(2,648,842.29)				(1,648,201.77)	cumulative decreased expenditures at 12/31/2011

Fund Balance Projection for 6-30-2012

Remaining Revenues	28,441,453.95
less Budget Balance for:	
Salary	(25,290,991.85)
Benefits	(7,257,914.11)
Other Purchased Svc	(73,262.50)
Energy Services	(2,270,424.53)
Supplies	(1,146,023.05)
Capital Outlay	(35,483.70)
Other Expenditures	(195,853.02)
F/B change	<u>(36,269,952.76)</u>
Increase (decrease) to F/B	<u>(7,828,498.81)</u>
Projected 6-30-2012	3,320,099.54

Projections Based on June 30, 2012

Nonspendable	431,114.38	
Restricted	1,039,622.00	Restricted receipts vs
Committed	-	budgeted will fluctuate as collected
Assigned	370,054.83	and spent
Unassigned	1,479,308.33	3.0%
	<u>3,320,099.54</u>	

Columbia County School District
 Capital Outlay Expenditures
 thru December 31, 2011

	1.5 Mill	PECO	COBI	CO&DS	Totals
Beginning Fund Balance	1,532,101.57	134,385.72	63,380.50	725,520.24	2,455,388.03
Revenues received pending receipts per budget					-
State Funding					-
Local tax deposit	2,487,107.80				2,487,107.80
refund prior year expenses					-
Interest	711.97	53.36	38.60	310.03	1,113.96
Revenues	2,487,819.77	53.36	38.60	310.03	2,488,221.76
Salary Reimbursement-GF		81,635.30			81,635.30
Debt Service - Principal	389,830.31				389,830.31
Debt Service - Interest	664,535.64				664,535.64
Debt Service Fees - COPS	2,000.00				2,000.00
Buses - 2010-11	508,142.00				508,142.00
Land	86,168.50				86,168.50
General Maintenance	14,683.90	13,128.01			27,811.91
District-wide furniture, fixtures & equip					-
Portable Lease Payments	17,819.53				17,819.53
painting		1,505.35			1,505.35
Ft. White Middle Dining/Kitchen	364,949.96				364,949.96
Ft. White Middle School 7th & 8th Grade (final)	26,546.00				26,546.00
Purchase Order for Buses					-
CHS Logistics Building				200,045.58	200,045.58
Eastside Kitchen Renovation	8,062.00				8,062.00
Niblack ESE Suite	21,148.98				21,148.98
Five Points Shed	20,747.44				20,747.44
Wireless upgrade (funding from SIG grant \$15,402.53)	47,469.47				47,469.47
Melrose Clinic Renovation		2,044.00			2,044.00
Eastside Media HVAC					-
Expenditures @ 11/30/2011	2,172,103.73	98,312.66	-	200,045.58	2,470,461.97
Fund Balance, December 31, 2011	1,847,817.61	36,126.42	63,419.10	525,784.69	2,473,147.82

COLUMBIA COUNTY SCHOOL BOARD

Mary Loughran
Director of Finance
372 West Duval Street
Lake City, FL 32055



Telephone 386-755-8012

DATE: January 6, 2012
TO: Michael F. Millikin, Superintendent
SUBJECT: Salary Schedule Revision

Please include on the January 24, 2012 Board's consent agenda the following revision to page 16 of the Salary Schedule:

Review and approve the District's Salary Schedule for the Aquatic Complex Hourly Employees rate of pay for Lifeguard from \$7.31 to \$7.67. Increase effective January 1, 2012 to coincide with the increase in Florida's minimum wage rate.

STUDENT EMPLOYEES

Student employees - DCT, DE, WE, WS, CBE, Adult Ed. (School-to-Work Transition Program) = Minimum wage as per U.S. Department of Labor, Wage & Hour Division

NON-INSTRUCTIONAL INSERVICE HOURLY RATE

\$8.65 per hour

AQUATIC COMPLEX HOURLY EMPLOYEES

Head Lifeguard	\$15.00
Lifeguard	*7.67
Water Safety Instructor	\$10.50

* Effective January 1, 2012 – Florida minimum wage \$7.67

SUPERINTENDENT

As published by the Legislative Committee on Intergovernmental Relations for the Clerk of the Court, Property Appraiser and Tax Collector, plus 1% of this amount for each year as Superintendent of Columbia County Schools

MANAGEMENT NEGOTIATING TEAM

Chief Negotiator - Instructional	\$2,507
Chief Negotiator – Non-Instructional	\$2,507

Team Members \$1,810

North Florida Center of Excellence

Director	\$7,000
Secretary	\$1,800

21st Century Learning Community

Coordinator	\$30.00/hour
Teacher	\$25.00/hour
Paraprofessional	\$15.00/hour