



**AUDITOR GENERAL**  
WILLIAM O. MONROE, CPA



**UNIVERSITY OF FLORIDA**  
**P. K. YONGE DEVELOPMENTAL RESEARCH SCHOOL**  
**FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**  
Full-Time Equivalent (FTE) Students

For the Fiscal Year Ended June 30, 2003

The School is a developmental research school affiliated with the College of Education at the University of Florida, pursuant to Section 1002.32, Florida Statutes. The statute specifies that developmental research schools are to provide “a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning.” The statute also states that “each developmental research school is to enhance instruction and research in such specialized subjects by using resources available in a state university campus, while also providing an education in nonspecialized subjects.”

General oversight and guidance was provided to the School by an advisory body, pursuant to Section 1002.32, (8)(b), Florida Statutes. The board was composed of the following members during our examination period:

Director of the School

Dr. Frances M. Vandiver

Dean of the College of Education

Dr. Catherine Emilhovich

Faculty Member

Dr. Jim Doud-University of Florida

Ms. Crystal Camuccio

Ms. Chris Morris

Mr. Frans Doppen

Mrs. Shari Ostovar

Parent Representatives

Ms. Jolene Jones

Mr. Don Lewis

Ms. Marta Pollitt

Ms. Diane Craid

Ms. Merline Durant

Ms. Piper Hatcher

Community Members

Mr. Robert Hutson, Chairperson

Mr. Steve Pennypacker

Ms. Rosa Williams

Ms. Karen Spice

Student Representative

Ms. Erin Hrera

This examination was conducted by Jeremy A. Riggins, CPA, and supervised by J. David Hughes, CPA. Please address inquiries regarding this report to Joe Williams, Audit Manager, via e-mail at [joewilliams@aud.state.fl.us](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

This report, as well as other audit reports prepared by the Auditor General, can be obtained on our Web site (<http://www.state.fl.us/audgen>); by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

**P.K. YONGE DEVELOPMENTAL RESEARCH SCHOOL  
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)  
FULL-TIME EQUIVALENT (FTE) STUDENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

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WILLIAM O. MONROE, CPA  
AUDITOR GENERAL

# AUDITOR GENERAL STATE OF FLORIDA

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

## INDEPENDENT AUDITOR'S REPORT P.K. YONGE DEVELOPMENTAL RESEARCH SCHOOL FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated January 14, 2004, that the P.K. Yonge Developmental Research School complied with the requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003. These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. As discussed in the representation letter, management is responsible for the School's compliance with those statutes and rules. Our responsibility is to express an opinion on the School's compliance based on our examination.


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

In our opinion, the P.K. Yonge Developmental Research School complied, in all material respects, with the aforementioned requirements of the Florida Education Finance Program (FEFP) regarding the determination and reporting of the number of full-time equivalent (FTE) students for the fiscal year ended June 30, 2003.

The results of our examination disclosed instances of noncompliance with the FEFP requirements mentioned above. We considered these instances of noncompliance in forming our opinion regarding management's assertion and these items did not affect our opinion as stated above. All of the instances of noncompliance disclosed by our examination procedures are discussed in SCHEDULE D. The impact of those instances of noncompliance on the School's reported number of full-time equivalent (FTE) students is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

This report is intended for the information of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the State Board of Education, the Department of Education, and the P.K. Yonge Developmental Research School. Copies of this report are available pursuant to Section 11.45(4)(c), Florida Statutes, and its distribution is not limited.

Respectfully submitted,



William O. Monroe, CPA  
March 4, 2004

SCHEDULE A

P.K. Yonge Developmental Research School  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2003

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>
<u>1. Basic</u>					
Population <sup>3</sup>	1	100.00%	985	100.00%	912.2570
Sample Size <sup>4</sup>	1	100.00%	25	2.54%	23.0834
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	.0890
<u>2. English for Speakers of Other Languages (ESOL)</u>					
Population <sup>3</sup>	0	0.00%	0	0.00%	0.0000
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	0.0000
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	0.0000
<u>3. Exceptional</u>					
<u>Basic with ESE Services</u>					
Population <sup>3</sup>	1	100.00%	240	100.00%	228.9206
Sample Size <sup>4</sup>	1	100.00%	22	9.17%	21.3340
Students w/Exceptions	-	-	8	(36.36%)	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	4.9984
<u>ESE Support Levels 4 and 5</u>					
Population <sup>3</sup>	0	0.00%	0	0.00%	0.0000
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	0.0000
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	0.0000
<u>4. Vocational 6-12</u>					
Population <sup>3</sup>	0	0.00%	0	0.00%	19.5990
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	0.0000
Students w/Exceptions	-	-	0	(0.00%)	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	(5.0874)
-----					
<u>All Programs</u>					
Population <sup>3</sup>	1	100.00%	1,225	100.00%	1,160.7766
Sample Size <sup>4</sup>	1	100.00%	47	3.84%	44.4174
Students w/Exceptions	-	-	8	(17.02%)	-
Net Audit Adjustments <sup>5</sup>	-	-	-	-	0.0000

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

**SCHEDULE A (Continued)**

P.K. Yonge Developmental Research School  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
 POPULATIONS, SAMPLES, AND TEST RESULTS**  
 For the Fiscal Year Ended June 30, 2003

<b>Description<sup>1</sup></b>	<b>Number of Schools</b>	<b>% of Pop.</b>	<b>Number of Teachers</b>	<b>% of Pop. (Sample)</b>
<u>Teacher Certification<sup>6</sup></u>				
Population	1	100.00%	1	100.00%
Sample Size <sup>4</sup>	1	100.00%	1	100.00%
Exceptions <sup>6</sup>	-	-	0	(0.00%)

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

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

<sup>3</sup> The population shown for the number of students is the total number of students in the program indicated. (Our Vocational sample is limited to only those students who had instruction in on-the-job-training (OJT) programs. Since there were no students reported in OJT by the School, the corresponding population is shown as zero.) The population shown for full-time equivalent (FTE) students is the total of the figures reported for each survey conducted for the fiscal year ended June 30, 2003. (See NOTE A5.)

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

<sup>5</sup> These audit adjustments present the net effects of the instances of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification (see footnote 6 and SCHEDULE D).

<sup>6</sup> Our examination procedures, which tested teacher certification for English for Speakers of Other Languages (ESOL), Exceptional, and Vocational programs, disclosed no instances of noncompliance.

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

**SCHEDULE B**

P.K. Yonge Developmental Research School  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**EFFECT OF AUDIT ADJUSTMENTS ON WEIGHTED FTE**  
**(For Illustrative Purposes Only)**  
 For the Fiscal Year Ended June 30, 2003

<u>No. Program</u> <sup>1</sup>	<u>Net Audit Adjustment</u> <sup>2</sup>	<u>Cost Factor</u>	<u>Weighted FTE</u> <sup>3</sup>
102 Basic 4-8	.6704	1.000	.6704
103 Basic 9-12	(.5814)	1.122	(.6523)
112 Grades 4-8 with ESE Services	4.0000	1.000	4.0000
113 Grades 9-12 with ESE Services	.9984	1.122	1.1202
300 Vocational 6-12	(5.0874)	1.186	(6.0336)
Total	<u>.0000</u>		<u>(.8953)</u>

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

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

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

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

SCHEDULE C

P.K. Yonge Developmental Research School  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**AUDIT ADJUSTMENTS BY PROGRAM**  
 For the Fiscal Year Ended June 30, 2003

<u>No.</u> <u>Program</u>	<u>Audit Adjustments</u> <sup>1</sup>	
	<u>#0391</u>	<u>Total</u>
102 Basic 4-8	.6704	.6704
103 Basic 9-12	(.5814)	(.5814)
112 Grades 4-8 with ESE Services	4.0000	4.0000
113 Grades 9-12 with ESE Services	.9984	.9984
300 Vocational 6-12	<u>(5.0874)</u>	<u>(5.0874)</u>
Total	<u>.0000</u>	<u>.0000</u>

<sup>1</sup> These adjustments are for unweighted FTE. (See NOTE A4.)

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

**SCHEDULE D**

P.K. Yonge Developmental Research School  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**FINDINGS AND AUDIT ADJUSTMENTS**  
 For the Fiscal Year Ended June 30, 2003

**Overview**

The management of the of P.K. Yonge Developmental Research School is responsible for determining and reporting the number of full-time equivalent (FTE) students in compliance with requirements of the Florida Education Finance Program (FEFP). These requirements are found primarily in Chapter 1011, Florida Statutes, and State Board of Education Rules, Chapter 6A-1, Florida Administrative Code, and secondarily in Chapters 1000 through 1010, 1012, and 1013, Florida Statutes, and State Board of Education Rules, Chapters 6A-4 and 6A-6, Florida Administrative Code. In our opinion, the School complied, in all material respects, with the aforementioned requirements for the fiscal year ended June 30, 2003. However, our examination procedures did disclose instances of noncompliance which, while not of material impact on the School's compliance, are nevertheless worthy of management's attention and action, as recommended on page 9.

**Findings**

**Net Audit  
 Adjustment  
 (Unweighted FTE)**

1. [Ref. 39101/02] The course schedules for 71 Exceptional students (8 of whom were in our sample) were reported incorrectly in the October and February surveys. The students' reported schedules included Basic, Vocational, and Exceptional education programs, but should have been reported entirely in Exceptional education. We made the following audit adjustments:

<u>Ref. 39101</u>		
112 Grades 4-8 with ESE Services	4.6704	
113 Grades 9-12 with ESE Services	.4170	
300 Vocational 6-12	<u>(5.0874)</u>	.0000
<u>Ref. 39102</u>		
102 Basic 4-8	(1.3296)	
103 Basic 9-12	(.5814)	
112 Grades 4-8 with ESE Services	1.3296	
113 Grades 9-12 with ESE Services	<u>.5814</u>	.0000

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

**SCHEDULE D (Continued)**

P.K. Yonge Developmental Research School  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS  
FINDINGS AND AUDIT ADJUSTMENTS**  
For the Fiscal Year Ended June 30, 2003

**Findings**

**Net Audit  
Adjustment  
(Unweighted FTE)**

2. [Ref. 39103] The Individual Educational Plans (IEPs) for two Exceptional students in the October and February surveys were missing and could not be located. (These two students were also cited in finding no. 1.) We made the following audit adjustments:

102 Basic 4-8	2.0000	
112 Grades 4-8 with ESE Services	<u>(2.0000)</u>	<u>.0000</u>
		<u>.0000</u>
		<u>.0000</u>

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

SCHEDULE E

P.K. Yonge Developmental Research School  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
 For the Fiscal Year Ended June 30, 2003

Recommendations

**We recommend** that management exercise more care to ensure that students are reported in the proper funding categories and have proper documentation to support the reported students, particularly with regard to students in Exceptional programs.

The absence of statements in this report regarding practices and procedures followed by the School should not be construed as acceptance, approval, or endorsement of those practices and procedures. Additionally, the specific nature of this report does not limit or lessen the School's obligation to comply with all of the statutory and rule provisions governing the Florida Education Finance Program (FEFP).

Regulatory CitationsReporting

Section 1011.60, F.S. ....Minimum Requirements of Florida Education Finance Program (FEFP)  
 Section 1011.62, F.S. ....Definitions  
 Section 1011.62, F.S. ....Funds for Operation of Schools  
 Rule 6A-1.0451, F.A.C. ....FEFP Student Membership Surveys  
 Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records  
 FTE General Instructions 2002-2003

Attendance

Section 1003.23, F.S. ....Attendance Records and Reports  
 Section 1003.436, F.S. ....Definition of "Credit"  
 Rule 6A-1.04513, F.A.C. ....Maintaining Auditable FTE Records  
 Rule 6A-1.044(3)&(6)(c), F.A.C. ....Pupil Attendance Records  
 FTE General Instructions 2002-2003  
 Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

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

**SCHEDULE E (Continued)**

P.K. Yonge Developmental Research School  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**RECOMMENDATIONS AND REGULATORY CITATIONS**  
For the Fiscal Year Ended June 30, 2003

**Regulatory Citations** (Continued)

Exceptional Education

- Section 1003.57(5), F.S. ....Exceptional Students Instruction
- Section 1011.62(1)(e), F.S. ....Funding Model for Exceptional Student Education Programs
- Section 1011.62, F.S. ....Funds for Operation of Schools
- Rule 6A-6.03028, F.A.C. ....Development of Individual Educational Plans for Exceptional Students
- Rule 6A-6.03029, F.A.C. ....Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years
- Rule 6A-6.0312, F.A.C. ....Course Modification for Exceptional Students
- Rule 6A-6.0331, F.A.C. ....Identification and Assignment of Exceptional Students to Special Programs
- Rule 6A-6.0334, F.A.C. ....Temporary Assignment of Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. ....Special Programs and Procedures for Exceptional Students

Teacher Certification

- Section 1012.42(2), F.S. ....Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S. ....Positions for Which Certificates Required
- Section 1003.56, F.S. ....English Language Instruction for Limited English Proficient Students
- Section 1011.62(1)(g), F.S. ....Education for Speakers of Other Languages
- Rule 6A-1.0502, F.A.C. ....Noncertificated Instructional Personnel
- Rule 6A-1.0503, F.A.C. ....Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C. ....Instructional Personnel Certification
- Rule 6A-6.0521, F.A.C. ....Definitions and Requirements Which Apply to All Dropout Prevention Programs

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

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**SCHEDULE F**

P.K. Yonge Developmental Research School  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**SUMMARY OF MANAGEMENT'S RESPONSE**  
For the Fiscal Year Ended June 30, 2003

*Management agreed with our findings and recommendations.*

*A copy of management's response may be found on page 15 of this report.*

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

P.K. Yonge Developmental Research School  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**NOTE A - SUMMARY**

A summary discussion of the essential features of the P.K. Yonge Developmental Research School, the Florida Education Finance Program (FEFP), full-time equivalent (FTE) students, and related areas follows:

**1. P.K. Yonge Developmental Research School**

The P.K. Yonge Developmental Research School was established pursuant to Section 1002.32, Florida Statutes, as a developmental research school on the campus of the University of Florida. The school offers instruction in Basic, Exceptional, and Vocational programs for students in kindergarten through twelfth grade. For the fiscal year ended June 30, 2003, the School reported 1,160.7766 unweighted full-time equivalent (FTE) students, and received approximately \$5.5 million in State FEFP funding for those FTE. The primary sources of funding for the School are funds from the Florida Education Finance Program.

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

Florida school districts and developmental research schools receive State funding through the Florida Education Finance Program (FEFP), which was established by the Florida Legislature in 1973. It is the intent of the law "to guarantee to each student in the Florida public school system the availability of programs and services appropriate to his educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." To provide equalization of educational opportunity in Florida, the FEFP formula recognizes (1) varying local property tax bases, (2) varying program cost factors, (3) district cost differentials, and (4) differences in per student cost for equivalent educational programs due to sparsity and dispersion of student population.

**3. Full-Time Equivalent (FTE) Students**

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an FTE (full-time equivalent) student.

P.K. Yonge Developmental Research School  
Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
For the Fiscal Year Ended June 30, 2003

**NOTE A – SUMMARY** (Continued)

**3. Full-Time Equivalent (FTE) Students** (Continued)

For example, for kindergarten through third grade, one FTE is defined as one student in membership in a program or a group of programs for 20 hours per week for 180 days; for grade levels four through twelve, one FTE is defined as one student in membership in a program or a group of programs for 25 hours per week for 180 days.

**4. Calculation of FEFP Funds**

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

**5. FTE Surveys**

FTE is determined and reported during the school year by means of four FTE membership surveys, which are conducted under the direction of district and school management. Each survey is a sampling of FTE membership for a period of one week.

**6. Educational Programs**

FEFP funds ten specific programs under which instruction may be provided as authorized by the Florida Legislature. The general program titles under which these specific programs fall are as follows: (1) Basic; (2) English for Speakers of Other Languages (ESOL); (3) Exceptional; and (4) Vocational (6-12).

**7. Statutes and Rules**

The following statutes and rules are of significance to the administration of Florida public education and the Florida Education Finance Program (FEFP):

P.K. Yonge Developmental Research School  
 Florida Education Finance Program (FEFP)  
**FULL-TIME EQUIVALENT (FTE) STUDENTS**  
**NOTES TO SCHEDULES**  
 For the Fiscal Year Ended June 30, 2003

**NOTE A – SUMMARY** (Continued)

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

**NOTE B – SAMPLING**

Our examination procedures provided for the selection of samples of students and teachers, using statistical and judgmental methods, for testing of FTE membership as reported to the Department of Education for the fiscal year ended June 30, 2003. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the School's compliance with applicable Florida Statutes and State Board of Education Administrative Rules.

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MANAGEMENT'S RESPONSE

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UNIVERSITY OF  
FLORIDA

College of Education  
P.K. Yonge Developmental Research School

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April 12, 2004

William O. Monroe  
Auditor General  
G74 Claude Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1450

Dear Mr. Monroe,

I am in receipt of the findings on our examination of full-time equivalent (FTE) students conducted by your staff for fiscal year ending 6/30/03.

We have made all the corrections to our records and have noted our deficiencies and will insure we report correctly this academic year.

If you should require any further information please feel free to contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read "Frances M. Vandiver".

Dr. Frances M. Vandiver  
Director and Superintendent