



Summary

Report Number: [2010-087](#)

Report Title: [Florida State University School – Florida Education Finance Program](#)

Report Period: [07/01/2008 – 06/30/2009](#)

Release Date: [02/01/2010](#)

Summary of Attestation Examination

Except for the material noncompliance mentioned below involving students in ESOL and Career Education 9-12 (OJT), the Florida State University School (School) complied, in all material respects, with State requirements regarding the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009.

We noted exceptions involving 6 of the 22 students in our ESOL sample and 13 of the 24 students in our Career Education 9-12 (OJT) sample. These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

Noncompliance related to FTE resulted in nine findings. The resulting audit adjustments to the School's reported, unweighted FTE totaled to a negative 1.4052 but have a potential impact on the School's weighted FTE of a negative 3.0745.

Weighted FTE adjustments are presented in our report for illustrative purposes only. They do not take special program caps and allocation factors into account and are not intended to indicate the weighted FTE used to compute the dollar value of audit adjustments, which is the responsibility of the Department of Education (DOE). However, the gross dollar effect of our FTE audit adjustments may be estimated by multiplying the net weighted FTE audit adjustment by the base student allocation amount. For the Florida State University School, the estimated gross dollar effect of our FTE audit adjustments is a negative \$11,948 (negative 3.0745 times \$3,886.14).

The ultimate resolution of our FTE audit adjustments and the computation of their financial impact is the responsibility of DOE.

Florida State University School

The Florida State University School was established pursuant to Section 1002.32, Florida Statutes, as a developmental research school located in Tallahassee, Florida, and is affiliated with the Florida State University's College of Education. The Statute specifies that developmental research School are to provide "a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning," and also states that "the primary goal of a lab school is to enhance instruction

and research in...specialized subjects [mathematics, science, computer science, and foreign languages] by using resources available in a state university campus, while also providing an education in nonspecialized subjects." Effective July 1, 2000, the School has operated as a charter school under the provisions of Section 1002.33, Florida Statutes, and was separately incorporated as the Florida State University School, Inc. Under the provisions of Section 1002.33(5)(a)2., Florida Statutes, the School's sponsor is Florida State University.

The Florida State University School offers instruction in Basic education, Exceptional education, Career Education 9-12, and English for Speakers of Other Languages (ESOL), and serves students in kindergarten through twelfth grade at two locations: one in Tallahassee and one in Pembroke Pines. The School reported 2,252.81 unweighted full-time equivalent (FTE) students and received approximately \$12.2 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the School are funds from the FEFP.

Florida Education Finance Program (FEFP)

Florida school districts, including developmental research schools, receive State funding through 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. The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. A numerical value is assigned to each student according to the student's hours and days of attendance in those programs. The individual student thus becomes equated to a numerical value known as an unweighted FTE (full-time equivalent student). For example, one student would be reported as one FTE if the student was enrolled in six classes per day at 50 minutes per class for the full 180-day school year (i.e., six classes at 50 minutes each per day is five hours of class a day or 25 hours per week, which equals one FTE).

The Superintendent's written response to the audit findings is included in the audit report as Exhibit A.