



## Summary

**Report Number:** [2010-190](#)

**Report Title:** **Florida Atlantic University Schools County District School Board – Florida Education Finance Program**

**Report Period:** **07/01/2008 – 06/30/2009**

**Release Date:** **04/23/2010**

### Summary of Attestation Examination

The Florida Atlantic University Schools 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.

Noncompliance related to FTE resulted in seven findings. The resulting audit adjustments to the Schools' reported, unweighted FTE totaled to zero and have a potential impact on the Schools' weighted FTE of a negative 2.7353.

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 Atlantic University Schools, the estimated gross dollar effect of our FTE audit adjustments is a negative \$10,630 (negative 2.7353 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 Atlantic University Schools

The Florida Atlantic University Schools (i.e., Alexander D. Henderson University School and Palm Pointe Educational Research School at Tradition) were established pursuant to Section 1002.32, Florida Statutes, as developmental research schools located in Boca Raton and Port St. Lucie, Florida, respectively, and are affiliated with the Florida Atlantic University's College of Education. 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" 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 the resources available on a state university campus, while also providing an education in nonspecialized subjects."

The Florida Atlantic University Schools offer instruction in Basic education, Exceptional education, and English for Speakers of Other Languages (ESOL) and serve students in kindergarten through twelfth grade. The Schools reported 2,002.72 unweighted full-time equivalent (FTE) students and received approximately \$10.54 million in State funding under the Florida Education Finance Program (FEFP) for those FTE. The primary sources of funding for the Schools are funds from 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 to guarantee to each student in the Florida public school system the availability of an educational environment appropriate to his educational needs which is substantially equal to that 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).

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