

# STATE OF FLORIDA AUDITOR GENERAL

DAVID W. MARTIN, CPA



## Summary

**Report Number:** [2014-139](#)

**Report Title:** **P.K. Yonge Developmental Research School – Florida Education Finance Program**

**Report Period:** **07/01/2012 – 06/30/2013**

**Release Date:** **03/17/2014**

### SUMMARY OF ATTESTATION EXAMINATION

Except for the material noncompliance described below involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located for students in Basic with ESE Services, the P. K. Yonge Developmental Research 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, 2013:

- Two of the 12 students in our Basic with ESE Services sample had exceptions involving reporting errors or records that were not properly or accurately prepared or were missing and could not be located.

Noncompliance related to reported FTE resulted in two findings. The resulting proposed net adjustment to the School's reported, unweighted FTE totaled to zero and did not have an impact on the School's weighted FTE.

Weighted adjustments to FTE are presented in our report for illustrative purposes only. The weighted adjustments to FTE 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 adjustments. That computation is the responsibility of the Department of Education. However, the gross dollar effect of our proposed adjustments to FTE may be estimated by multiplying the proposed net weighted adjustment to FTE by the base student allocation amount. For the P. K. Yonge Developmental Research School, the estimated gross dollar effect of our proposed adjustments to reported FTE is \$0.

The ultimate resolution of our proposed adjustments to FTE and the computation of their financial impact is the responsibility of the Department of Education.

### P.K. YONGE DEVELOPMENTAL RESEARCH SCHOOL

The School was established pursuant to Section 1002.32(2), Florida Statutes, as a developmental research school and is affiliated with the University of Florida located in Gainesville, Florida. Section 1002.32(3), Florida Statutes, specifies that developmental research schools are to provide a vehicle for the conduct of research, demonstration, and evaluation regarding management, teaching, and learning. Additionally, Section 1002.32(3)(a), Florida Statutes, provides that the primary goal of a developmental research school is to enhance instruction and research in specialized subjects that include mathematics, science, computer science, and foreign languages, while also providing an education in nonspecialized subjects. The School offers instruction in basic education and exceptional education and serves students in kindergarten through twelfth grade.

In accordance with Section 1002.32(8), Florida Statutes, an advisory council has been established to provide general oversight and guidance to the School. The chief executive officer of the School,

pursuant to Section 1002.32(7), Florida Statutes, is the Director. For the fiscal year ended June 30, 2013, the School operated one school and reported one virtual education cost center serving kindergarten through twelfth grade students, reported 1,141.19 unweighted FTE for those students, and received approximately \$6.1 million in State funding through FEFP.

### FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

#### Full-Time Equivalent (FTE) Students

Florida school districts and developmental research schools receive State funding through FEFP to serve prekindergarten through twelfth grade students (adult education is not funded by FEFP). FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system the availability of programs and services appropriate to the student's 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 brick and mortar school students, 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 5 hours of class a day or 25 hours per week that equals one FTE). For virtual education students, one student would be reported as one FTE if the student has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes less than six credits will be a fraction of an FTE. Half-credit completions will be included in determining an FTE. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

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