

FLORIDA STATE UNIVERSITY SCHOOL

Florida Education Finance Program (FEFP) Full-Time Equivalent (FTE) Students

For the Fiscal Year Ended
June 30, 2009



STATE OF FLORIDA
AUDITOR GENERAL
DAVID W. MARTIN, CPA

CHARTER SCHOOL BOARD MEMBERS AND DIRECTOR

General oversight and guidance is provided to the School by a Charter School Board, pursuant to Section 1002.32(8), Florida Statutes. Florida State University (FSU) is the issuer of this Charter to Florida State University School (FSUS), Inc. The Charter School Board was composed of the following members during our examination for the 2008-09 school year:

University Representatives

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David Lecka, Treasurer to 9-01-08

Michael Williams, Treasurer from 10-01-08

Dr. Laurie E. S. Molina

Dr. Patrick Malone

Melanie Hester, Faculty Representative, Ex Officio member to 5-31-09

Vicki Shackelford, Faculty Representative from 6-01-09

Community Representatives

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Kristie Harris

Jackie Ross

Parent Representatives

Dr. Ken Redda to 5-31-09

Ms. Trevor Brumbley from 6-01-09

Mary Liz Moody to 5-31-09

Alan Hanstein from 6-01-09

Sgt. Lonnie Seay

Director

Dr. Lynn Wicker

The examination was performed by J. David Hughes, CPA. Please address inquiries regarding this report to Joseph L. Williams, CPA, Audit Manager, via e-mail at joewilliams@aud.state.fl.us or by telephone at (850) 414-9941.

This report and other reports prepared by the Auditor General can be obtained on our Web site at www.myflorida.com/audgen; by telephone at (850) 487-9024; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

Florida State University School
Full-Time Equivalent (FTE) Students
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2009

ELL – English Language Learner

ESE – Exceptional Student Education

ESOL – English for Speakers of Other Languages

IDEA – Individuals with Disabilities Education Act

IEP – Individual Educational Plan

OJT – On-the-Job Training

Florida State University School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
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For the Fiscal Year Ended June 30, 2009

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EXECUTIVE SUMMARY

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.

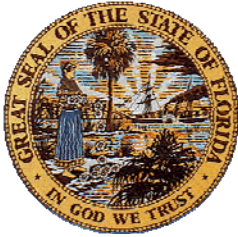
Florida State University School

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).



DAVID W. MARTIN, 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 FLORIDA STATE UNIVERSITY SCHOOL FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined management's assertion, included in its representation letter dated December 7, 2009, that the Florida State University School complied with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. As discussed in the representation letter, management is responsible for the School's compliance with State requirements. 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 (AICPA) and the standards applicable to attestation engagements 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 State 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 these requirements is, however, ultimately the responsibility of the Department of Education.

Compliance

Our examination procedures disclosed material noncompliance involving students reported in ESOL and Career Education 9-12 (OJT). We noted exceptions involving 6 of the 22 students in our sample for ESOL (see finding No. 3) and 13 of the 24 students in our sample for Career Education 9-12 (OJT) (see finding Nos. 4, 5, and 6). These exceptions involved reporting errors or records that were not properly and accurately prepared or were missing and could not be located.

In our opinion, except for the material noncompliance mentioned above involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Florida State University School complied, in all material respects, with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2009.

The results of our examination disclosed other noncompliance with the aforementioned State requirements in addition to those of a material nature mentioned above. We considered this other noncompliance in forming our opinion regarding management's assertion and it did not affect our opinion as stated above. All noncompliance disclosed by our examination procedures is discussed in SCHEDULE D. The impact of this noncompliance on the School's reported FTE is presented in SCHEDULE A, SCHEDULE B, SCHEDULE C, and SCHEDULE D.

Internal Control Over Compliance

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report significant deficiencies in internal control detected during our examination and identify those considered to be material weaknesses. The purpose of our examination was to express an opinion on the School's compliance with State requirements and did not include expressing an opinion on the School's related internal controls. Accordingly, we express no such opinion. Due to its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses.¹ However, the material noncompliance mentioned above is indicative of significant deficiencies considered to be material weaknesses in the School's internal controls related to the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT). Other noncompliance disclosed by our examination procedures is indicative of control deficiencies¹, and is also presented herein. The findings, populations, samples, and exception totals that pertain to material and other noncompliance are presented in SCHEDULE A and SCHEDULE D.

The School's written response to this examination has not been subjected to our examination procedures and, accordingly, we express no opinion on it.

¹ A *control deficiency* in the entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the aforementioned State requirements such that there is more than a remote likelihood that noncompliance that is more than inconsequential will not be prevented or detected by the entity's internal control. A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in a more than remote likelihood that material noncompliance will not be prevented or detected by the entity's internal control.

Pursuant to Section 11.45(4)(c), Florida Statutes, this report is a public record and its distribution is not limited. Attestation standards established by the AICPA require us to indicate that this report is intended solely for the information and use 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 applicable School management and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



David W. Martin, CPA
January 22, 2010

SCHEDULE A

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u> ¹	<u>Number of Locations</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE</u> ²	<u>% of Pop. (Sample)</u>
1. Basic						
Population ³	2	100.00%	1,971	100.00%	1,843.7700	100.00%
Sample Size ⁴	2	100.00%	25	1.27%	22.9154	1.24%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	4.3862	-
2. Basic with ESE Services						
Population ³	2	100.00%	331	100.00%	315.9100	100.00%
Sample Size ⁴	2	100.00%	17	5.14%	15.5000	4.91%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	.5000	-
3. ESOL						
Population ³	2	100.00%	26	100.00%	21.0800	100.00%
Sample Size ⁴	2	100.00%	22	84.62%	18.3214	86.91%
Students w/Exceptions	-	-	(6)	(27.27%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(4.3862)	-
4. ESE Support Levels 4 and 5						
Population ³	1	100.00%	12	100.00%	12.0000	100.00%
Sample Size ⁴	1	100.00%	10	83.33%	10.0000	83.33%
Students w/Exceptions	-	-	(1)	(10.00%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(.5000)	-
5. Career Education 9-12						
Population ³	1	100.00%	39	100.00%	60.0500	100.00%
Sample Size ⁴	1	100.00%	24	61.54%	7.5060	12.50%
Students w/Exceptions	-	-	(13)	(54.17%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.4052)	-

All Programs						
Population ³	2	100.00%	2,379	100.00%	2,252.8100	100.00%
Sample Size ⁴	2	100.00%	98	4.12%	74.2428	3.30%
Students w/Exceptions	-	-	(20)	(20.41%)	-	-
Net Audit Adjustments ⁵	-	-	-	-	(1.4052)	-

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
POPULATIONS, SAMPLES, AND TEST RESULTS
 For the Fiscal Year Ended June 30, 2009

<u>Description</u> ¹	<u>Number of Locations</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population ³	2	100.00%	38	100.00%
Sample Size ⁴	2	100.00%	19	50.00%
Teachers w/Exceptions	-	-	(4)	(21.05%)

¹ See NOTE A6.

² Unweighted full-time equivalent (FTE) students represents FTE prior to the application of the applicable cost factor for each program. (See SCHEDULE B and NOTE A4.)

³ The population shown for the number of students is the total number of students in each program at the School in our sample. Our Career Education population and sample reflects only those students who participated in OJT. The population shown for full-time equivalent (FTE) students is the total FTE reported in the program for the School's two locations for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers at the School's two locations who taught courses in ESE or Career Education or taught courses to ELL students. (See NOTE A5.)

⁴ See NOTE B.

⁵ Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our audit adjustments generally reclassify reported FTE to Basic education, except for noncompliance involving a student's enrollment or attendance, in which case the reported FTE is taken to zero.

The accompanying notes are an integral part of this schedule.

SCHEDULE B

Florida State University 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, 2009

<u>No. Program</u> ¹	<u>Net Audit Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
101 Basic K-3	2.6348	1.066	2.8087
102 Basic 4-8	1.0008	1.000	1.0008
103 Basic 9-12	.7506	1.052	.7896
111 Grades K-3 with ESE Services	.5000	1.066	.5330
130 ESOL	(4.3862)	1.119	(4.9082)
254 ESE Support Level 4	(.5000)	3.570	(1.7850)
300 Career Education 9-12	<u>(1.4052)</u>	1.077	<u>(1.5134)</u>
Total	<u>(1.4052)</u>		<u>(3.0745)</u>

¹ See NOTE A6.

² These adjustments are for unweighted FTE. (See SCHEDULE C.)

³ 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

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
AUDIT ADJUSTMENTS BY SCHOOL LOCATION
 For the Fiscal Year Ended June 30, 2009

<u>No. Program</u>	<u>Audit Adjustments</u>¹		
	<u>#0341</u>	<u>#0351</u>	<u>Total</u>
101 Basic K-3	1.6680	.9668	2.6348
102 Basic 4-8	1.0008	.....	1.0008
103 Basic 9-12	.7506	.....	.7506
111 Grades K-3 with ESE Services	.....	.5000	.5000
130 ESOL	(3.4194)	(.9668)	(4.3862)
254 ESE Support Level 4	.....	(.5000)	(.5000)
300 Career Education 9-12	<u>(1.4052)</u>	.....	<u>(1.4052)</u>
Total	<u>(1.4052)</u>	<u>.0000</u>	<u>(1.4052)</u>

¹ *These adjustments are for unweighted FTE. (See NOTE A4.)*

The accompanying notes are an integral part of this schedule.

SCHEDULE D

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Overview

Management is responsible for determining and reporting the number of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP) in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; State Board of Education Rules, Chapter 6A-1, Florida Administrative Code; and the *FTE General Instructions* issued by the Department of Education. Except for material noncompliance involving the reporting of, and preparation and maintenance of supporting documentation for, students in ESOL and Career Education 9-12 (OJT), the Florida State University School complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2009. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action, as recommended on page 11.

Findings

**Net Audit
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2008 surveys and the February and June 2009 surveys (see NOTE A5). Unless otherwise specifically stated, the findings and audit adjustments presented herein are for the October 2008 survey or the February 2009 survey or both. Accordingly, our findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

Florida State University School (#0341)

1. [Ref. 34173] One Primary Language Arts teacher was not properly certified and was not approved by the Charter School Board to teach ELL students out-of-field. We also noted that the parents of the ELL student concerned were not notified of the teacher's out-of-field status. Since this ELL student has been cited and adjusted in finding No. 3 (Ref. 34101), we made no audit adjustments here.

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The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

**Net Audit
 Adjustments
 (Unweighted FTE)**

Findings

Florida State University School (#0341) (Continued)

2. [Ref. 34175] One teacher taught Biology to a class that included an ELL student but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. Since this ELL student has been cited and adjusted in finding No. 3 (Ref. 34101), we made no audit adjustment here.

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3. [Ref. 34101] The ELL Student Plans for six students were not reviewed and updated for the 2008-09 school year. We also noted that the files for two of these students did not contain documentation that the students' English language proficiency had been assessed prior to their continued ESOL-placement beyond the initial three-year base period. We made the following audit adjustment:

101 Basic K-3	1.6680	
102 Basic 4-8	1.0008	
103 Basic 9-12	.6672	
130 ESOL	(3.3360)	.0000

4. [Ref. 34102] Eight students in Career Education OJT were reported for more work hours than were supported by their timecards. We made the following audit adjustment:

300 Career Education 9-12	(.5712)	(.5712)
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5. [Ref. 34103] The timecards for four students in Career Education OJT indicated that the students did not work during the week of the reporting survey. We also noted that the timecard for the February survey for one of the students was not signed by the student's employer. We made the following audit adjustment:

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND AUDIT ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2009

Findings	Net Audit Adjustments (Unweighted FTE)	
Florida State University School (#0341) (Continued)		
300 Career Education 9-12	(.6672)	(.6672)
6. [Ref. 34104] <u>The timecard for one Career Education OJT student was missing and could not be located. We made the following audit adjustment:</u>		
300 Career Education 9-12	(.1668)	(.1668)
7. [Ref. 34174] <u>One teacher taught World History to a class that included an ELL student but had earned none of the 60 in-service training points required in ESOL strategies, pursuant to the teacher's in-service training timeline. We made the following audit adjustment:</u>		
103 Basic 9-12	.0834	
130 ESOL	(.0834)	.0000
		(1.4052)
Pembroke Pines/FSUS Charter Elementary (#0351)		
8. [Ref. 35101] <u>One ESE student was not reported in accordance with the student's Matrix of Services form. We made the following audit adjustment:</u>		
111 Grades K-3 with ESE Services	.5000	
254 ESE Support Level 4	(.5000)	.0000
9. [Ref. 35172] <u>One Primary Language Arts teacher was not properly certified and was not approved by the local Charter School Board to teach ESOL out of field. We made the following audit adjustment:</u>		
101 Basic K-3	.9668	
130 ESOL	(.9668)	.0000
		.0000
		(1.4052)

The accompanying notes are an integral part of this schedule.

SCHEDULE E

Florida State University School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Recommendations

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) students in ESOL are properly assessed prior to their ESOL-placement being continued beyond the initial three-year base period; (2) timecards for students in OJT programs are properly completed and retained in readily accessible files; (3) students in OJT programs are reported in accordance with their actual work time, as supported by their timecards; (4) teachers are properly certified or, if out-of-field, are approved by the School’s Charter Board to teach out-of-field; (5) teachers earn the required number of in-service training points in ESOL strategies, pursuant to their in-service training timelines; and (6) the parents of students taught by out-of-field teachers are appropriately notified of the teachers’ out-of-field status.

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 State requirements governing FTE and FEFP.

Regulatory Citations

Reporting

- Section 1011.60, F.S.Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, F.S.Definitions
- Section 1011.62, F.S.Funds for Operation of School
- 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 2008-2009

Attendance

- Section 1003.23, F.S.Attendance Records and Reports
- Rules 6A-1.044(3)&(6)(c), F.A.C. ..Pupil Attendance Records
- Rule 6A-1.04513, F.A.C.Maintaining Auditable FTE Records
- FTE General Instructions 2008-2009
- Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

English for Speakers of Other Languages (ESOL)

- 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-6.0901, F.A.C. Definitions Which Apply to Programs for English Language Learners
- Rule 6A-6.0902, F.A.C. Requirements for Identification, Eligibility, Programmatic and Annual Assessments of English Language Learners
- Rule 6A-6.0904, F.A.C. Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

- Rule 6A-1.044(6)(c), F.A.C. Pupil Attendance Records

Exceptional Education

- Section 1003.57, F.S. Exceptional Students Instruction
- Section 1011.62, F.S. Funds for Operation of School
- Section 1011.62(1)(e), F.S. Funding Model for Exceptional Student Education Programs
- Rule 6A-6.03028, F.A.C. Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
- 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 Modifications for Exceptional Students
- Rule 6A-6.0331, F.A.C. General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, F.A.C. Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, F.A.C. Definitions, ESE Policies and Procedures, and ESE Administrators

Career Education On-the-Job Funding Hours

- Rule 6A-6.055(3), F.A.C. Definitions of Terms Used in Vocational Education and Adult Programs
- FTE General Instructions 2008-2009

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

Florida State University School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2009

Regulatory Citations (Continued)

Teacher Certification

- 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
- Section 1012.42(2), F.S.Teacher Teaching Out-of-Field; Notification Requirements
- Section 1012.55, F.S.Positions for Which Certificates Required
- Rule 6A-1.0502, F.A.C.Non-certificated Instructional Personnel
- Rule 6A-1.0503, F.A.C.Definition of Qualified Instructional Personnel
- Rule 6A-4.001, F.A.C.Instructional Personnel Certification
- Rule 6A-6.0907, F.A.C.Inservice Requirements for Personnel of Limited English Proficient Students

The accompanying notes are an integral part of this schedule.

Florida State University School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY

A summary discussion of the significant features of the School, FEFP, FTE, and related areas follows:

1. 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 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 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.

2. Florida Education Finance Program (FEFP)

Florida school districts, including development 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.

Florida State University School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

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. 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 FTE 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. The surveys for the 2008-2009 school year were conducted during and for the following weeks: survey one was performed for July 14 through 18, 2008; survey two was performed for October 13 through 17, 2008; survey three was performed for February 9 through 13, 2009; and survey four was performed for June 8 through 12, 2009.

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE A - SUMMARY (Continued)

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) ESOL; (3) ESE; and (4) Career Education (9-12).

7. Statutes and Rules

The following statutes and rules are of significance to the administration of Florida public education:

- 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 students and teachers, using statistical and judgmental methods, for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2009. Our sampling process was designed to facilitate the performance of appropriate examination procedures to test the School’s compliance with State requirements governing FTE and FEFP. We tested both of the School’s locations, as follows:

Florida State University School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2009

NOTE B – SAMPLING (Continued)

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. Florida State University School (in Tallahassee)	1 through 7
2. FSUS Charter Elementary (in Pembroke Pines)	8 and 9

EXHIBIT – A
MANAGEMENT’S RESPONSE



FLORIDA STATE UNIVERSITY SCHOOLS, INC.

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Ms. Bryce Trafford
Mr. William Wier
Mr. Michael Williams*

FSU College of Education

Dr. Marcy Driscoll, Dean

FSUS Mission

Educational Research

Innovative Instruction

Professional Service

January 29, 2010

Mr. David W. Martin, CPA
Auditor General
G74 Claude Pepper Building
111 West Madison St.
Tallahassee, FL 32399-1450

Dear Mr. Martin:

Pursuant to your electronic communication of January 11, 2010, I hereby provide my response to the draft (preliminary and tentative) report on the examination of the District’s compliance with State requirements governing the determination and reporting of full-time equivalent (FTE) students under the Florida Education Finance Program (FEFP).

Finding 1 (Ref. 34173); Finding 2 (Ref. 34175); Finding 7 (34174); and Finding 9 (35172):

- **Response and Corrective Action**
Rules requiring appropriate teacher certification for serving ELL students will be strictly enforced. At the outset of each school year, the principals will be provided with each teacher’s ESOL certification status. This will facilitate the placement of ELL students with only properly certified and/or endorsed teachers. All teachers will be provided accurate and timely information on the availability of ESOL certification classes and subject area tests in order that they may promptly achieve the necessary certifications and/or endorsements.

Finding 3 (Ref. 34101):

- **Response and Corrective Action**
The plan for each ELL student will be updated at the outset of each school year. With regard to the assessment of continuing ESOL eligibility at the end of ELL students’ third year in the program, those students will be re-evaluated at that time to facilitate accurate assessment of the need for continuing ELL services.

Finding 4 (Ref. 34102):

- **Response and Corrective Action**
The FSUS OJT program coordinator will institute a practice of close communication with the MIS director to ensure the exact correlation of students’ timecards with the hours reported for FTE purposes.

FTE Audit Response
Page Two

Finding 5 (Ref. 34103):

- **Response and Corrective Action**

The FSUS OJT program coordinator will institute procedures to ensure that students' timecards reflect employment during the appropriate FTE survey period, and that all students' timecards are signed by the employer as required.

Finding 6 (Ref. 34104):

- **Response and Corrective Action**

The FSUS career education program coordinator will institute periodic internal audit procedures to obviate the misplacement of student timecards.

Finding 8 (Ref. 35101):

- **Response and Corrective Action**

The ESE director will institute procedures to ensure that each ESE student is accurately reported in accordance with his/her *Matrix of Services* form

Thank you for the opportunity to respond to the report on the examination of full-time equivalent (FTE) students. If I can be of further assistance to you, do not hesitate to contact me at 245-3712 or via e-mail at lwicker@fsu.edu.

Respectfully submitted,



Lynn A. Wicker
Director, Florida State University Schools