

**FLORIDA AGRICULTURAL AND  
MECHANICAL UNIVERSITY  
DEVELOPMENTAL RESEARCH SCHOOL**

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

For the Fiscal Year Ended

June 30, 2009



**SCHOOL ADVISORY BOARD MEMBERS AND SCHOOL SUPERINTENDENT**

General oversight and guidance is provided to the School by its Advisory Board, pursuant to Section 1002.32(8), Florida Statutes. The Board was composed of the following members during the fiscal year ended June 30, 2009:

*Chair**Terry W. Watson**Dean/Faculty, College of Education**Dr. Robert Lemons, Dean**Dann Holley-Dennis, Faculty**Norrish Adams, Faculty**Gerald McGill, Faculty**Community Representative/Parents**Sandra Moore, Community Representative**Michael Wallace, Parent**Dr. Joseph Ramsey, Parent**Student Representative**Tia Haynes**School Superintendent**Dr. Ronald Holmes*

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](mailto:joewilliams@aud.state.fl.us) or by telephone at (850) 414-9941.

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Florida Agricultural and Mechanical University Developmental Research 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

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### Summary of Attestation Examination

The Florida Agricultural and Mechanical University Developmental Research 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.

Our examination procedures disclosed no noncompliance related to FTE.

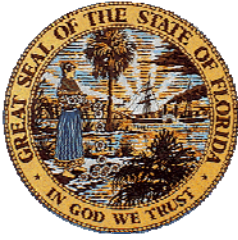
### Florida Agricultural and Mechanical University Developmental Research School

The Florida Agricultural and Mechanical University Developmental Research School was established pursuant to Section 1002.32, Florida Statutes, as a developmental research school located on the campus of the Florida Agricultural and Mechanical University in Tallahassee, Florida. 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 School offers instruction in Basic education and Career Education 9-12 and serves students in kindergarten through twelfth grade. The School reported 444.23 unweighted full-time equivalent (FTE) students and received approximately \$2.6 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 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 5 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 AGRICULTURAL AND MECHANICAL UNIVERSITY 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 March 16, 2010, that the Florida Agricultural and Mechanical University Developmental Research 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

In our opinion, the Florida Agricultural and Mechanical University Developmental Research 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 no noncompliance with the State requirements mentioned above. (See SCHEDULE A and SCHEDULE B.)

### 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.<sup>1</sup> We did not identify any deficiencies in internal control that we consider to be material weaknesses as described below.

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  
March 26, 2010

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<sup>1</sup> 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.

**SCHEDULE A**

Florida Agricultural and Mechanical University 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, 2009

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Students (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>	<u>Number of Unweighted FTE<sup>2</sup></u>	<u>% of Pop. (Sample)</u>
<b>1. Basic</b>						
Population <sup>3</sup>	1	100.00%	471	100.00%	444.0600	100.00%
Sample Size <sup>4</sup>	1	100.00%	12	2.55%	10.5830	2.38%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustment <sup>5</sup>	-	-	-	-	.0000	-
<b>2. Career Education 9-12</b>						
Population <sup>3</sup>	1	100.00%	0	0.00%	0.1700	100.00%
Sample Size <sup>4</sup>	0	0.00%	0	0.00%	0.0000	0.00%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustment <sup>5</sup>	-	-	-	-	.0000	-
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<b>All Programs</b>						
Population <sup>3</sup>	1	100.00%	471	100.00%	444.2300	100.00%
Sample Size <sup>4</sup>	1	100.00%	12	2.55%	10.5830	2.38%
Students w/Exceptions	-	-	(0)	(0.00%)	-	-
Net Audit Adjustment <sup>5</sup>	-	-	-	-	.0000	-

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

**SCHEDULE A (Continued)**

Florida Agricultural and Mechanical University 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, 2009

<u>Description<sup>1</sup></u>	<u>Number of Schools</u>	<u>% of Pop.</u>	<u>Number of Teachers (w/Exceptions)</u>	<u>% of Pop. (Sample)</u>
<u>Teachers</u>				
Population <sup>3</sup>	1	100.00%	2	100.00%
Sample Size <sup>4</sup>	1	100.00%	2	100.00%
Teachers w/Exceptions	-	-	(0)	(0.00%)

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

<sup>2</sup> The number of 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.)

<sup>3</sup> The population shown for the number of students is the total number of students in each program offered by the School. Our Career Education population and sample show only those students who participated in on-the-job training (OJT), if any. The population shown for full-time equivalent (FTE) students is the total FTE reported in the program indicated for the fiscal year ended June 30, 2009. The population shown for teachers is the total number of teachers who taught courses in Career Education 9-12. (See NOTE A5.)

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

<sup>5</sup> Our audit adjustments present the net effects of noncompliance disclosed by our examination procedures and 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 Agricultural and Mechanical University Developmental Research 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. The Florida Agricultural and Mechanical University Developmental Research School complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2009.

**Findings**

*Our examination procedures disclosed no noncompliance with State requirements governing the determination and reporting of the number of full-time equivalent (FTE) students.*

*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 student transportation.*

**Net Audit  
Adjustments  
(Unweighted FTE)**

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

Florida Agricultural and Mechanical University Developmental Research 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 Florida Agricultural and Mechanical University Developmental Research School, FEFP, FTE, and related areas follows:

### 1. **Florida Agricultural and Mechanical University Developmental Research School**

The Florida Agricultural and Mechanical University Developmental Research School was established pursuant to Section 1002.32, Florida Statutes, as a developmental research school located on the campus of the Florida Agricultural and Mechanical University in Tallahassee, Florida. 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 School offers instruction in Basic education and Career Education 9-12, serves students in kindergarten through twelfth grade, reported 444.23 unweighted full-time equivalent (FTE) students, and received approximately \$2.6 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 FEFP.

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

Florida school districts and 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.

Florida Agricultural and Mechanical University Developmental Research 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 4 through 12, 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 the School's 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.

**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.

Florida Agricultural and Mechanical University Developmental Research 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)

**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 student and teacher samples, 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.