

P. K. YONGE
DEVELOPMENTAL
RESEARCH SCHOOL

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

For the Fiscal Year Ended
June 30, 2013



SCHOOL ADVISORY COUNCIL MEMBERS AND SCHOOL DIRECTOR

P. K. Yonge Developmental Research School Advisory Council members and the School Director who served during the 2012-13 fiscal year are listed below:

College of Education (University of Florida) Dean

Thomas Dana, Associate Dean

P. K. Yonge Representatives

Dr. Catherine Atria, Principal

Neila Hutson, Staff Representative

Brooksie McGraw, Student Representative

College of Education (University of Florida) Representative

Dr. Eileen Oliver

Elementary School Representatives

Liesl O'Dell

Kathy Olmos

Middle School Representatives

Paul Manning

Sonia Mesa

High School Representatives

Cynthia Laukert

Paula Washington

Teacher Representatives

Dr. Paige Allison

Carrie Litchfield

Holly Wall

Community Representatives

June Allen

Dorothy Greene

Karen Specie

Janie Williams

Rosa B. Williams

Dr. Lynda F. Hayes, School Director

The examination team leader was Clayton G. Dyer and the examination was supervised by Aileen B. Peterson, CPA, CPM. Please address inquiries regarding this report to J. David Hughes, CPA, Audit Manager, by e-mail at davidhughes@aud.state.fl.us or by telephone at (850) 412-2971.

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) 412-2722; or by mail at G74 Claude Pepper Building, 111 West Madison Street, Tallahassee, Florida 32399-1450.

P. K. Yonge Developmental Research School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
LIST OF ABBREVIATIONS
For the Fiscal Year Ended June 30, 2013

ELL	English Language Learner
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FS	Florida Statutes
IEP	Individual Educational Plan
OJT	On-the-Job Training

P. K. Yonge Developmental Research School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
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For the Fiscal Year Ended June 30, 2013

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EXECUTIVE SUMMARY

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.



DAVID W. MARTIN, CPA
AUDITOR GENERAL

AUDITOR GENERAL STATE OF FLORIDA

G74 Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450



PHONE: 850-412-2722
FAX: 850-488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT P. K. YONGE DEVELOPMENTAL RESEARCH SCHOOL FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FULL-TIME EQUIVALENT (FTE) STUDENTS

We have examined the P. K. Yonge Developmental Research School's (School's) compliance 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, 2013. 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 2012-13* 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.

Our examination procedures disclosed the following material noncompliance: 2 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. (See SCHEDULE D, Finding Nos. 1 and 2.)

In our opinion, except for the material noncompliance mentioned above 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 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, 2013.

In accordance with attestation standards established by the AICPA and *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the School's compliance with State requirements and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. 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 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 impact of this noncompliance on the School's reported FTE is presented in SCHEDULES A, B, C, and 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 deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.

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 12, 2014

SCHEDULE A

P. K. Yonge 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, 2013

REPORTED FTE

The funding provided by FEFP is based upon the numbers of individual students participating in particular educational programs. FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12 (OJT). Unweighted FTE represents FTE prior to the application of the specific cost factor for each program. (See SCHEDULE B and NOTES A3, A4, and A6.) The School reported 1,141.19 unweighted FTE at one school and one virtual education cost center to the Department of Education for the fiscal year ended June 30, 2013.

SCHOOLS AND STUDENTS

As part of our examination procedures, we sampled schools and students for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. (See NOTE B.) The population of schools (2) consisted of the one brick and mortar school that offered courses as well as the designated School virtual education cost center that offered virtual instruction in FEFP-funded programs. The population of students (1,198) consisted of the total number of students in each program at the School and virtual education cost center in our samples. Our populations and samples of schools and students are summarized as follows:

<u>Programs</u>	<u>Number of Schools</u>		<u>Number of Students</u>		<u>Students with Exceptions</u>	<u>Unweighted FTE</u>		<u>Proposed Adjustments</u>
	<u>Population</u>	<u>Sample</u>	<u>Population</u>	<u>Sample</u>		<u>Population</u>	<u>Sample</u>	
Basic	2	2	1,037	16	0	1,000.2400	12.3491	.4450
Basic with ESE Services	2	2	161	12	2	140.9500	8.9741	(.4450)
ESOL	0	0	0	0	0	.0000	.0000	.0000
ESE Support Levels 4 and 5	0	0	0	0	0	.0000	.0000	.0000
Career Education 9-12	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>.0000</u>	<u>.0000</u>	<u>.0000</u>
All Programs	2	2	<u>1,198</u>	<u>28</u>	<u>2</u>	<u>1,141.1900</u>	<u>21.3232</u>	<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE A (Continued)

P. K. Yonge 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, 2013

TEACHERS

We also sampled teachers as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (10) consisted of the total number of teachers at schools in our sample who taught courses in ESE Support levels 4 and 5 or taught courses to ELL students and of the total number of teachers reported under the virtual education cost center in our sample who taught courses in Basic, Basic with Exceptional Services, ESE Support Levels 4 and 5, or taught courses to ELL students. From the population of teachers, we sampled 10 and found exceptions for none of those teachers.

PROPOSED ADJUSTMENTS

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our tests of teacher certification. Our proposed 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. (See SCHEDULES B, C, and D.)

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

The accompanying notes are an integral part of this schedule.

SCHEDULE B

P. K. Yonge Developmental Research School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FTE
(For Illustrative Purposes Only)
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u> ¹	<u>Proposed Net Adjustment</u> ²	<u>Cost Factor</u>	<u>Weighted FTE</u> ³
102 Basic 4-8	.4450	1.000	.4450
112 Grades 4-8 with ESE Services	(.4450)	1.000	(.4450)
Total	<u>.0000</u>		<u>.0000</u>

¹ See NOTE A6.

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

³ Weighted adjustments to FTE are presented for illustrative purposes only. The weighted adjustments to FTE 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 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

P. K. Yonge Developmental Research School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
PROPOSED ADJUSTMENTS BY SCHOOL
 For the Fiscal Year Ended June 30, 2013

<u>No. Program</u>	<u>Proposed Adjustments</u> ¹	
	<u>#0391</u>	<u>Total</u>
102 Basic 4-8	.4450	.4450
112 Grades 4-8 with ESE Services	(.4450)	(.4450)
Total	<u>.0000</u>	<u>.0000</u>

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

The accompanying notes are an integral part of this schedule.

SCHEDULE D

P. K. Yonge Developmental Research School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

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 2012-13* issued by the Department of Education. Except for the material noncompliance 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 School complied, in all material respects, with State requirements governing the determination and reporting of FTE for the fiscal year ended June 30, 2013. All noncompliance disclosed by our examination procedures is discussed below and requires management’s attention and action, as recommended on page 10.

Findings

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Our examination included the July and October 2012 surveys and the February and June 2013 surveys (see NOTE A5). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2012 survey or the February 2013 survey or both. Accordingly, our Findings do not mention specific surveys unless necessary for a complete understanding of the instances of noncompliance being disclosed.

P. K. Yonge Developmental Research School (#0391)

1. [Ref. 39101] The file for one ESE student did not contain an IEP covering the October 2012 reporting survey. We propose the following adjustment:

102 Basic 4-8	.5000	
112 Grades 4-8 with ESE Services	<u>(.5000)</u>	.0000

The accompanying notes are an integral part of this schedule.

SCHEDULE D (Continued)

P. K. Yonge Developmental Research School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
FINDINGS AND PROPOSED ADJUSTMENTS
 For the Fiscal Year Ended June 30, 2013

**Proposed Net
 Adjustments
 (Unweighted FTE)**

Findings

P. K. Yonge Developmental Research School (#0391) (Continued)

2. [Ref. 39102] The course schedule for one ESE student incorrectly included a portion of the student's instructional time in Program No. 102 (Basic 4-8). The course schedules of ESE students should be reported entirely in ESE. We propose the following adjustment:

102 Basic 4-8	(.0550)	
112 Grades 4-8 with ESE Services	<u>.0550</u>	<u>.0000</u>
		<u>.0000</u>
Proposed Net Adjustment		<u>.0000</u>

The accompanying notes are an integral part of this schedule.

SCHEDULE E

P. K. Yonge Developmental Research School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

RECOMMENDATIONS

We recommend that management exercise more care and take corrective action, as appropriate, to ensure that: (1) student documents are retained in readily-accessible files in secure locations and (2) course schedules of ESE students are reported entirely in ESE.

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 1002.32, FS..... Developmental Research (Laboratory) Schools
- Section 1011.60, FS Minimum Requirements of the Florida Education Finance Program
- Section 1011.61, FS Definitions
- Section 1011.62, FS Funds for Operation of Schools
- Rule 6A-1.0451, FAC Florida Education Finance Program Student Membership Surveys
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Attendance

- Section 1003.23, FS Attendance Records and Reports
- Rules 6A-1.044(3) and (6)(c), FAC Pupil Attendance Records
- Rule 6A-1.04513, FAC Maintaining Auditable FTE Records

FTE General Instructions 2012-13

Comprehensive Management Information System: Automated Student Attendance Recordkeeping System

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

P. K. Yonge Developmental Research School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
 For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)English for Speakers of Other Languages (ESOL)

Section 1003.56, FS	English Language Instruction for Limited English Proficient Students
Section 1011.62(1)(g), FS	Education for Speakers of Other Languages
Rule 6A-6.0901, FAC	Definitions Which Apply to Programs for English Language Learners
Rule 6A-6.0902, FAC	Requirements for Identification, Eligibility, and Programmatic Assessments of English Language Learners
Rule 6A-6.09021, FAC	Annual English Language Proficiency Assessment for English Language Learners (ELLs)
Rule 6A-6.09022, FAC	Extension of Services in English for Speakers of Other Languages (ESOL) Program
Rule 6A-6.0903, FAC	Requirements for Exiting English Language Learners from the English for Speakers of Other Languages Program
Rule 6A-6.09031, FAC	Post Reclassification of English Language Learners (ELLs)
Rule 6A-6.0904, FAC	Equal Access to Appropriate Instruction for English Language Learners

Career Education On-the-Job Attendance

Rule 6A-1.044(6)(c), FAC	Pupil Attendance Records
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Career Education On-the-Job Funding Hours

Rule 6A-6.055(3), FAC	Definitions of Terms Used in Vocational Education and Adult Programs
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FTE General Instructions 2012-13

Exceptional Education

Section 1003.57, FS	Exceptional Students Instruction
Section 1011.62, FS	Funds for Operation of Schools
Section 1011.62(1)(e), FS	Funding Model for Exceptional Student Education Programs
Rule 6A-6.03028, FAC	Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities
Rule 6A-6.03029, FAC	Development of Family Support Plans for Children with Disabilities Ages Birth Through Five Years

The accompanying notes are an integral part of this schedule.

SCHEDULE E (Continued)

P. K. Yonge Developmental Research School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
RECOMMENDATIONS AND REGULATORY CITATIONS
For the Fiscal Year Ended June 30, 2013

REGULATORY CITATIONS (Continued)

Exceptional Education (Continued)

- Rule 6A-6.0312, FAC Course Modifications for Exceptional Students
- Rule 6A-6.0331, FAC General Education Intervention Procedures, Identification, Evaluation, Reevaluation and the Initial Provision of Exceptional Education Services
- Rule 6A-6.0334, FAC Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students
- Rule 6A-6.03411, FAC Definitions, ESE Policies and Procedures, and ESE Administrators
Matrix of Services Handbook (2012 Revised Edition)

Teacher Certification

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

Virtual Education

- Section 1002.321, FS Digital Learning
- Section 1002.37, FS The Florida Virtual School
- Section 1002.45, FS Virtual Instruction Programs
- Section 1002.455, FS Student Eligibility for K-12 Virtual Instruction
- Section 1003.498, FS School District Virtual Course Offerings

Charter Schools

- Section 1002.33, FS Charter Schools

The accompanying notes are an integral part of this schedule.

P. K. Yonge Developmental Research School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

NOTE A – SUMMARY

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

1. 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.

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, and received approximately \$6.1 million in State funding through FEFP. 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 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.

P. K. Yonge Developmental Research School
Florida Education Finance Program (FEFP)
Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
For the Fiscal Year Ended June 30, 2013

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 prekindergarten 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. 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.

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 that are conducted under the direction of School management. Each survey is a sampling of FTE membership for a period of one week. The surveys for the 2012-13 school year were conducted during and for the following weeks: survey one was performed for July 9 through 13, 2012; survey two was performed for October 8 through 12, 2012; survey three was performed for February 11 through 15, 2013; and survey four was performed for June 17 through 21, 2013.

P. K. Yonge Developmental Research School
 Florida Education Finance Program (FEFP)
 Full-Time Equivalent (FTE) Students
NOTES TO SCHEDULES
 For the Fiscal Year Ended June 30, 2013

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, FS	.....K-20 General Provisions
Chapter 1001, FS	.....K-20 Governance
Chapter 1002, FS	.....Student and Parental Rights and Educational Choices
Chapter 1003, FS	.....Public K-12 Education
Chapter 1006, FS	.....Support for Learning
Chapter 1007, FS	.....Articulation and Access
Chapter 1010, FS	.....Financial Matters
Chapter 1011, FS	.....Planning and Budgeting
Chapter 1012, FS	.....Personnel
Chapter 6A-1, FAC	.....Finance and Administration
Chapter 6A-4, FAC	.....Certification
Chapter 6A-6, FAC	.....Special Programs I

NOTE B - SAMPLING

Our examination procedures provided for the selection of samples of schools, students, and teachers using judgmental methods for testing FTE reported to the Department of Education for the fiscal year ended June 30, 2013. 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. The following schools were in our sample:

<u>School Name/Description</u>	<u>Finding Number(s)</u>
1. P. K. Yonge Developmental Research School	1 and 2
2. P. K. Yonge Virtual Franchise	N/A

**EXHIBIT A
MANAGEMENT'S RESPONSE**



1080 SW 11th Street
PO Box 118530
Gainesville, FL 32611-8530
352-392-1554 Tel
352-392-9559 Fax

March 12, 2014

Mr. David W. Martin, CPA
Auditor General
State of Florida
G74 Claude Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1450

Dear Mr. Martin,

We are in receipt of the preliminary FTE Audit Report for the fiscal year which ended June 30, 2013. When the findings were brought to our attention during the exit interview, corrective action was taken immediately.

We have revised our system for when a student withdraws from P.K. Yonge and/or transfer to another school. We will retain and archive a digital copy of any IEP for a student who withdraws from our school for three years beyond the date of withdrawal or transfer.

Additionally, course schedules for students with IEPs will be reported entirely in ESE and will be monitored by our newly designated and appointed Data Entry Clerk.

We are appreciative of the professional manner in which this audit was conducted and have found it to be an instructive process.

Please let me know if you need any additional information.

Sincerely,

A handwritten signature in cursive script that reads "Lynda F. Hayes".

Lynda Fender Hayes, Ph.D.
UF Lab School Director

The Foundation for The Gator Nation
An Equal Opportunity Institution