

**P.K. YONGE  
DEVELOPMENTAL RESEARCH SCHOOL**

Florida Education Finance Program  
Full-Time Equivalent Student Enrollment

For the Fiscal Year Ended  
June 30, 2019



Sherrill F. Norman, CPA  
Auditor General

## School's Advisory Board Members and School's Director

During the 2018-19 fiscal year, Dr. Linda F. Hayes served as Director of the P.K. Yonge Developmental Research School and the following individuals served as the School Advisory Council members:

### P. K. Yonge Representatives

Dr. Carrie Geiger, Principal  
Lisa Sanchez, Staff Representative  
Jahnise Nixon, Student Representative

### College of Education (University of Florida) Representative

Dr. Angela Kohnen

### Elementary School Representatives

Angie Flaven, Faculty  
Dr. Marisa Stukey, Parent  
Leandra Graham, Parent

### Middle School Representatives

Dr. Mayra Cordero, Faculty  
Dr. Michelle Grant-Harris, Parent  
Meryl Klein, Parent

### High School Representatives

Gabe Lee, Faculty  
Osmara Salas, Parent  
Diyonne McGraw, Parent

### Faculty Policy Council

Dr. Jon Mundorf, Chair

### Community Representatives

Wantanisha Morant  
Janie Williams

Dr. Lynda F. Hayes, School Director

The 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](mailto:davidhughes@aud.state.fl.us) or by telephone at (850) 412-2971.

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**P.K. YONGE DEVELOPMENTAL RESEARCH SCHOOL  
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# **P.K. YONGE DEVELOPMENTAL RESEARCH SCHOOL**

## **LIST OF ABBREVIATIONS**

CMW	Class Minutes, Weekly
DOE	Department of Education
DJJ	Department of Juvenile Justice
ESE	Exceptional Student Education
ESOL	English for Speakers of Other Languages
FAC	Florida Administrative Code
FEFP	Florida Education Finance Program
FTE	Full-Time Equivalent
PK	Prekindergarten
SBE	State Board of Education

## SUMMARY

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### 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 not available at the time of our examination and could not be subsequently located for students in Basic, Basic with ESE Services, and ESE Support Levels 4 and 5, the P.K. Yonge Developmental Research School (School) complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment, including teacher certification, as reported under the Florida Education Finance Program (FEFP) for the fiscal year ended June 30, 2019. Specifically, we noted exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 2 of the 20 students in our Basic test, 3 of the 14 students in our Basic with ESE Services test, and the 1 student in our ESE Support Levels 4 and 5 test.

Noncompliance related to the reported FTE student enrollment resulted in six findings. The resulting proposed net adjustment to the School's reported, unweighted FTE totaled negative 1.0262 but has a potential impact on the School's weighted FTE of negative 2.1437.

The weighted adjustments to the FTE student enrollment are presented in our report for illustrative purposes only. The weighted adjustments to the FTE student enrollment 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 (DOE). However, the gross dollar effect of our proposed adjustments to the FTE may be estimated by multiplying the proposed net weighted adjustments to the FTE student enrollment by the base student allocation amount. The base student allocation for the fiscal year ended June 30, 2019, was \$4,204.42 per FTE. For the School, the estimated gross dollar effect of our proposed adjustments to the reported FTE student enrollment is negative \$9,013 (negative 2.1437 times \$4,204.42).

The ultimate resolution of our proposed adjustments to the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

### THE SCHOOL

The P.K. Yonge Developmental Research School was established pursuant to Section 1001.30, Florida Statutes, as a developmental research school and is affiliated with the University of Florida (UF) 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 PK through 12th-grade.

In accordance with Section 1002.32(8), Florida Statutes, an Advisory Board 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 a Director or a Principal.

For the fiscal year ended June 30, 2019, State funding totaling \$8.02 million was provided through the FEFP to the School for the School-reported 1,146.76 unweighted FTE as recalibrated. The primary sources of funding for the School are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

FEFP
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### **FTE Student Enrollment**

Florida school districts and developmental research schools receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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 costs for equivalent educational programs due to sparsity and dispersion of student population.

The funding provided by the FEFP is based on 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 student enrollment. For brick and mortar school students, one student would be reported as 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

School districts and developmental research schools report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. The DOE then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE for the student exceeds 1.0 FTE. The FTE student enrollment reported by the Department of Juvenile Justice (DJJ) for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment

reported in one FTE membership survey<sup>1</sup> of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

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<sup>1</sup> FTE is determined and reported during the school year by means of four FTE membership surveys that are conducted under the direction of district and school management. See Note A6. for more information on surveys.

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Sherrill F. Norman, CPA  
Auditor General

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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

### Report on Full-Time Equivalent Student Enrollment

We have examined the P.K. Yonge Developmental Research School's (School's) compliance with State requirements relating to the classification, assignment, and verification of the full-time equivalent (FTE) student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019. 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 2018-19* issued by the Department of Education.

### Management's Responsibility for Compliance

School management is responsible for the School's compliance with aforementioned State requirements, including the design, implementation, and maintenance of internal control to prevent, or detect and correct, noncompliance due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the School's compliance with State requirements based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported by the School under the Florida Education Finance Program complied with State requirements in all material respects.

An examination involves performing procedures to obtain evidence about whether the School complied with State requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for

our opinion. Our examination does not provide a legal determination on the School's compliance with State requirements. The legal determination of the School's compliance with these requirements is the responsibility of the Department of Education.

An examination by its nature does not include a review of all records and actions of School management and staff and, as a consequence cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency. Because of these limitations and the inherent limitations of internal control, an unavoidable risk exists that some material noncompliance may not be detected, even though the examination is properly planned and performed in accordance with attestation standards.

## **Opinion**

Our examination disclosed material noncompliance with State requirements relating to the classification, assignment, and verification of full-time equivalent student enrollment as reported under the Florida Education Finance Program for students in our Basic, Basic with Exceptional Student Education Services, and Exceptional Student Education Support Levels 4 and 5 tests involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located.

In our opinion, except for the material noncompliance with State requirements described in the preceding paragraph involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, and Exceptional Student Education Support Levels 4 and 5, the P.K. Yonge Developmental Research School complied, in all material respects, with State requirements relating to the classification, assignment, and verification of the full-time equivalent student enrollment including teacher certification reported under the Florida Education Finance Program for the fiscal year ended June 30, 2019.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with attestation standards established by *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses<sup>2</sup> 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 School's compliance with State requirements. 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.

We performed our examination to express an opinion on the School's compliance with State requirements and not for the purpose of expressing an opinion on the School's related internal control over compliance with State requirements; accordingly, we express no such opinion. Because of its limited purpose, our examination would not necessarily identify all deficiencies in internal control over compliance that might

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<sup>2</sup> 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.

be significant deficiencies or material weaknesses. 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 not available at the time of our examination and could not be subsequently located for students in Basic, Basic with Exceptional Student Education Services, and Exceptional Student Education Support Levels 4 and 5. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and all findings, along with the views of responsible officials, are described in *SCHEDULE D* and *MANAGEMENT'S RESPONSE*, respectively. The impact of this noncompliance with State requirements on the School's reported full-time equivalent student enrollment including teacher certification 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.

### **Purpose of this Report**

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 American Institute of Certified Public Accountants require us to indicate that the purpose of this report is to provide an opinion on the School's compliance with State requirements. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA  
Tallahassee, Florida  
October 8, 2020

# SCHEDULE A

## POPULATIONS, TEST SELECTION, AND TEST RESULTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Reported FTE Student Enrollment

The funding provided by the FEFP is based on the numbers of individual students participating in particular educational programs. The FEFP funds ten specific programs that are grouped under the following four general program titles: Basic, ESOL, ESE, and Career Education 9-12. The unweighted FTE represents the FTE prior to the application of the specific cost factor for each program. (See *SCHEDULE B* and *NOTE A3.*, *A4.*, and *A5.*) For the fiscal year ended June 30, 2019, the P.K. Yonge Developmental Research School (School) reported to the DOE 1,146.76 unweighted FTE as recalibrated at one school and one virtual education cost center. The School did not report any charter schools.

### Schools and Students

As part of our examination procedures, we tested the FTE student enrollment reported to the DOE for schools and students for the fiscal year ended June 30, 2019. (See *NOTE B.*) The population of schools (two) consisted of the total number of brick and mortar schools that offered courses, as well as the virtual education cost center that offered virtual instruction in the FEFP-funded programs. The population of students (1,316) consisted of the total number of students in each program at the school and the virtual education cost center in our tests.

We noted the following material noncompliance: exceptions involving reporting errors or records that were not properly or accurately prepared or were not available at the time of our examination and could not be subsequently located for 2 of the 20 students in our Basic test,<sup>3</sup> 3 of the 14 students in our Basic with ESE Services test,<sup>4</sup> and the 1 student in our ESE Support Levels 4 and 5 test.<sup>5</sup> None of the students who were reported in Career Education 9-12 had participated in On-the-Job Training.

Our populations and tests of schools and students are summarized as follows:

<b>Programs</b>	<b>Number of Schools</b>		<b>Number of Students at Schools Tested</b>		<b>Students With Exceptions</b>	<b>Recalibrated Unweighted FTE</b>		<b>Proposed Adjustments</b>
	<b>Population</b>	<b>Test</b>	<b>Population</b>	<b>Test</b>		<b>Population</b>	<b>Test</b>	
Basic	2	2	1,110	20	2	965.6900	13.6931	.7140
Basic with ESE Services	2	2	205	14	3	172.4600	9.9945	(1.3123)
ESE Support Levels 4 and 5	1	1	1	1	1	.4300	.4267	(.4267)
Career Education 9-12	2	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>8.1800</u>	<u>.0000</u>	<u>(.0012)</u>
All Programs	2	2	<u>1,316</u>	<u>35</u>	<u>6</u>	<u>1,146.7600</u>	<u>24.1143</u>	<u>(1.0262)</u>

<sup>3</sup> For Basic, the material noncompliance is disclosed in Finding 5 on *SCHEDULE D*.

<sup>4</sup> For Basic with ESE Services, the material noncompliance is disclosed in Finding 2 on *SCHEDULE D*.

<sup>5</sup> For ESE Support Levels 4 and 5, the material noncompliance is disclosed in Finding 3 on *SCHEDULE D*.

## **Teachers**

We also tested teacher qualifications as part of our examination procedures. (See NOTE B.) Specifically, the population of teachers (50) consisted of the total number of teachers at schools in our test who taught courses in ESE Support Levels 4 and 5, Career Education 9-12, and of the total number of teachers reported under virtual education cost centers in our test who taught courses in Basic, Basic with ESE Services, ESE Support Levels 4 and 5, or Career Education 9-12. From the population of teachers, we selected 45 and found exceptions for 1 teacher.

## **Proposed Adjustments**

Our proposed adjustments present the net effects of noncompliance disclosed by our examination procedures, including those related to our test of teacher qualifications. Our proposed adjustments generally reclassify the 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 the FTE student enrollment and the computation of their financial impact is the responsibility of the DOE.

## SCHEDULE B

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### EFFECT OF PROPOSED ADJUSTMENTS ON WEIGHTED FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No. Program (1)</u>	<u>Proposed Net Adjustment (2)</u>	<u>Cost Factor</u>	<u>Weighted FTE (3)</u>
102 Basic 4-8	1.3662	1.000	1.3662
103 Basic 9-12	(.6522)	1.000	(.6522)
112 Grades 4-8 with ESE Services	(1.2029)	1.000	(1.2029)
113 Grades 9-12 with ESE Services	(.1094)	1.000	(.1094)
254 ESE Support Level 4	(.4267)	3.619	(1.5442)
300 Career Education 9-12	(.0012)	1.000	(.0012)
Total	<u>(1.0262)</u>		<u>(2.1437)</u>

Notes: (1) See NOTE A7.

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

(3) Weighted adjustments to the FTE are presented for illustrative purposes only. The weighted adjustments to the 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 DOE. (See NOTE A5.)

# SCHEDULE C

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## PROPOSED ADJUSTMENTS BY SCHOOL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

<u>No.</u> <u>Program</u>	<u>Proposed Adjustments (1)</u>		
	<u>#0391</u>	<u>#7004</u>	<u>Total</u>
102 Basic 4-8	1.6296	(.2634)	1.3662
103 Basic 9-12	(.2696)	(.3826)	(.6522)
112 Grades 4-8 with ESE Services	(1.2029)	.....	(1.2029)
113 Grades 9-12 with ESE Services	(.0413)	(.0681)	(.1094)
254 ESE Support Level 4	(.4267)	.....	(.4267)
300 Career Education 9-12	<u>(.0012)</u>	<u>.....</u>	<u>(.0012)</u>
Total	<u>(.3121)</u>	<u>(.7141)</u>	<u>(1.0262)</u>

Note: (1) These proposed net adjustments are for unweighted FTE. (See NOTE A5.)

# SCHEDULE D

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## FINDINGS AND PROPOSED ADJUSTMENTS FULL-TIME EQUIVALENT STUDENT ENROLLMENT

### Overview

P.K. Yonge Developmental Research School (School) management is responsible for determining that the FTE student enrollment including teacher certification as reported under the FEFP is in compliance with State requirements. These requirements are found primarily in Sections 1011.60, 1011.61, and 1011.62, Florida Statutes; SBE Rules, Chapter 6A-1, FAC; and the *FTE General Instructions 2018-19* issued by the DOE. All noncompliance disclosed by our examination procedures is discussed below and requires management's attention and action as presented in *SCHEDULE E*.

### Findings

*Our examination included the July and October 2018 reporting survey periods and the February and June 2019 reporting survey periods (See NOTE A6.). Unless otherwise specifically stated, the Findings and Proposed Adjustments presented herein are for the October 2018 reporting survey period, the February 2019 reporting survey period, or both. Accordingly, our Findings do not mention specific reporting survey periods unless necessary for a complete understanding of the instances of noncompliance being disclosed.*

**Proposed Net  
Adjustments  
(Unweighted FTE)**

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

1. [Ref. 39101] Student course schedules were incorrectly reported. The School's bell schedules supported 1,500 (Grades K-1), 1540 (Grades 2-5), 1,560 (Grades 6-8), and 1,540 (Grades 9-12) instructional minutes per week and met the minimum reporting of CMW; however, the student course schedules were not reported in agreement with the School's bell schedules. We noted differences ranging from 150 to 335 CMW. Student course schedules, which are necessary for the recalibration process to work appropriately, should reflect the correct number of CMW according to the School's bell schedule. Since most of the students were reported at only one school for the entire school year and their reported FTE was recalibrated to 1.0, this incorrect reporting did not affect their ultimate funding level. As such, we present this disclosure finding with no proposed adjustment.

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2. [Ref. 39102] Our examination of the School's instructional calendar disclosed that the School did not provide 180 days of instruction or the 900-hour equivalent as prescribed by Section 1011.60(2), Florida Statutes; SBE Rule 6A-1.045111, FAC; and the *FTE General Instructions 2018-19*. Specifically, we noted that 12th-grade students were (*Finding Continues on Next Page*)



**Findings**

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

released on May 24, 2019, which was 4 school days prior to the last day of school for the rest of the student population. This early release resulted in the overreporting of FTE for 102 students (3 students were in our Basic with ESE Services test). Our recalculation of the FTE and hours of instruction disclosed that the students had earned only 897.1 hours of the required 900 hours of instruction (or 0.9968 total FTE) rather than 1.0000 FTE for the 2018-19 school year, resulting in the FTE being overstated by .3121 FTE. We propose the following adjustment:

103 Basic 9-12	(.2696)	
113 Grades 9-12 with ESE Services	(.0413)	
300 Career Education 9-12	<u>(.0012)</u>	(.3121)

3. [Ref. 39103] One ESE student was incorrectly reported in Program No. 254 (ESE Support Level 4) based on the student’s enrollment in the Hospital and Homebound Program. School attendance records evidenced that the student had returned to school during the February 2019 reporting survey period and should have been reported in Program No. 102 (Basic 4-8). We propose the following adjustment:

102 Basic 4-8	.4267	
254 ESE Support Level 4	<u>(.4267)</u>	.0000

4. [Ref. 39170] One teacher was not properly certified and was not approved by the School Board to teach out of field. The teacher held certification in Elementary Education but taught a course that required certification in English. We propose the following adjustment:

102 Basic 4-8	1.2029	
112 Grades 4-8 with ESE Services	<u>(1.2029)</u>	.0000
		<u>(.3121)</u>

**P. K. Yonge Virtual Franchise (#7004)**

5. [Ref. 700401] Two virtual education students in our Basic test were not enrolled in these courses during either the October 2018 or the February 2019 reporting survey periods and did not complete the courses by the end of the school year, contrary to the *FTE General Instructions 2018-19*. Consequently, the courses were not eligible to be reported for FEFP funding. We propose the following adjustment:

102 Basic 4-8	<u>(.1360)</u>	(.1360)
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**Proposed Net  
Adjustments  
(Unweighted FTE)**

**Findings**

**P. K. Yonge Virtual Franchise (#7004)** (Continued)

6. [Ref. 700470] Our examination of the teacher certification disclosed that an assigned contracted services number was associated to several courses identifying several different teachers. We reviewed these courses, but, for four courses, were unable to determine the assignment to any one teacher. We inquired of School management who represented to us that the four courses involved seven students (not in our test) who were enrolled in virtual courses at the Florida Virtual School and were not eligible for reporting at this School. We propose the following adjustment:

102 Basic 4-8	(.1274)	
103 Basic 9-12	(.3826)	
113 Grades 9-12 with ESE Services	<u>(.0681)</u>	<u>(.5781)</u>
		<u>(.7141)</u>
<b>Proposed Net Adjustment</b>		<b><u>(1.0262)</u></b>

## **SCHEDULE E**

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### **RECOMMENDATIONS AND REGULATORY CITATIONS FULL-TIME EQUIVALENT STUDENT ENROLLMENT**

#### **RECOMMENDATIONS**

We recommend that P.K. Yonge Developmental Research School (School) management exercise more care and take corrective action, as appropriate, to ensure that: (1) student course schedules are reported in accordance with the schools' daily instructional and bell schedules and are fully funded only when students are provided the minimum required hours of instruction; (2) students who were enrolled in the Hospital Homebound Program that have returned to school are reported in the appropriate FEFP program associated with the student's school schedule; (3) only virtual education courses that are timely completed are reported for FEFP funding in accordance with requirements in the *FTE General Instructions 2018-19*; (4) teachers are properly certified or, if teaching out of field, are timely approved by the School Advisory Board to teach out of field; and (5) only courses taught by teachers under contract with, and provided by, the School are reported for FEFP funding.

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 relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP.

#### **REGULATORY CITATIONS**

##### **Reporting**

Section 1007.271(21), Florida Statutes, *Dual Enrollment Programs*

Section 1011.60, Florida Statutes, *Minimum Requirements of the Florida Education Finance Program*

Section 1011.61, Florida Statutes, *Definitions*

Section 1011.62, Florida Statutes, *Funds for Operation of Schools*

SBE Rule 6A-1.0451, FAC, *Florida Education Finance Program Student Membership Surveys*

SBE Rule 6A-1.045111, FAC, *Hourly Equivalent to 180-Day School Year*

*FTE General Instructions 2018-19*

##### **Attendance**

Section 1003.23, Florida Statutes, *Attendance Records and Reports*

SBE Rule 6A-1.044(3) and (6)(c), FAC, *Pupil Attendance Records*

*FTE General Instructions 2018-19*

*Comprehensive Management Information System: Automated Student Attendance Recordkeeping System Handbook*

##### **ESOL**

Section 1003.56, Florida Statutes, *English Language Instruction for Limited English Proficient Students*

Section 1011.62(1)(g), Florida Statutes, *Education for Speakers of Other Languages*

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

### **Career Education On-The-Job Attendance**

SBE Rule 6A-1.044(6)(c), FAC, *Pupil Attendance Records*

### **Career Education On-The-Job Funding Hours**

*FTE General Instructions 2018-19*

### **Exceptional Education**

Section 1003.57, Florida Statutes, *Exceptional Students Instruction*  
Section 1011.62, Florida Statutes, *Funds for Operation of Schools*  
Section 1011.62(1)(e), Florida Statutes, *Funding Model for Exceptional Student Education Programs*  
SBE Rule 6A-6.03028, FAC, *Provision of Free Appropriate Public Education (FAPE) and Development of Individual Educational Plans for Students with Disabilities*  
SBE Rule 6A-6.03029, FAC, *Development of Individualized Family Support Plans for Children with Disabilities Ages Birth Through Five Years*  
SBE Rule 6A-6.0331, FAC, *General Education Intervention Procedures, Evaluation, Determination of Eligibility, Reevaluation and the Provision of Exceptional Student Education Services*  
SBE Rule 6A-6.0334, FAC, *Individual Educational Plans (IEPs) and Educational Plans (EPs) for Transferring Exceptional Students*  
SBE Rule 6A-6.03411, FAC, *Definitions, ESE Policies and Procedures, and ESE Administrators*  
SBE Rule 6A-6.0361, FAC, *Contractual Agreements with Nonpublic Schools and Residential Facilities*  
*Matrix of Services Handbook (2017 Edition)*

### **Teacher Certification**

Section 1010.215(1)(c), Florida Statutes, *Educational Funding Accountability*  
Section 1012.01(2)(a), Florida Statutes, *Definitions, Classroom Teachers*  
Section 1012.42(2), Florida Statutes, *Teacher Teaching Out-of-Field; Notification Requirements*  
Section 1012.55, Florida Statutes, *Positions for Which Certificates Required*  
Section 1012.56, Florida Statutes, *Educator Certification Requirements*  
SBE Rule 6A-1.0502, FAC, *Non-certificated Instructional Personnel*  
SBE Rule 6A-1.0503, FAC, *Definition of Qualified Instructional Personnel*  
SBE Rule 6A-4.001, FAC, *Instructional Personnel Certification*

SBE Rule 6A-4.0021, FAC, *Florida Teacher Certification Examinations*

SBE Rule 6A-6.0907, FAC, *Inservice Requirements for Personnel of Limited English Proficient Students*

**Virtual Education**

Section 1002.321, Florida Statutes, *Digital Learning*

Section 1002.37, Florida Statutes, *The Florida Virtual School*

Section 1002.45, Florida Statutes, *Virtual Instruction Programs*

Section 1002.455, Florida Statutes, *Student Eligibility for K-12 Virtual Instruction*

Section 1003.498, Florida Statutes, *School District Virtual Course Offerings*

**Charter Schools**

Section 1002.33, Florida Statutes, *Charter Schools*

# NOTES TO SCHEDULES

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<p style="text-align: center;">NOTE A – SUMMARY FULL-TIME EQUIVALENT STUDENT ENROLLMENT</p>
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A summary discussion of the significant features of the P.K. Yonge Developmental Research School (School), the FEFP, the FTE, and related areas is provided below.

## 1. The School

The School was established pursuant to Section 1001.30, 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 PK through 12th-grade.

In accordance with Section 1002.32(8), Florida Statutes, an Advisory Board 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 a Director or a Principal. (The University governance is managed by a Superintendent with overall governance by the Dean of the College of Education).

For the fiscal year ended June 30, 2019, State funding totaling \$8.02 million was provided through the FEFP to the School for the School-reported 1,146.76 unweighted FTE as recalibrated. The primary sources of funding for the school are funds from the FEFP, local ad valorem taxes, and Federal grants and donations.

## 2. FEFP

Florida school districts and developmental research schools receive State funding through the FEFP to serve PK through 12th-grade students (adult education is not funded by the FEFP). The FEFP was established by the Florida Legislature in 1973 to guarantee to each student in the Florida public school system, including charter schools, the availability of programs and services appropriate to the student's educational needs that 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.

## 3. FTE Student Enrollment

The funding provided by the FEFP is based on 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 student enrollment. For example, for PK through 3rd grade, 1.0 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, 1.0 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 1.0 FTE if the student was enrolled in six courses per day at 50 minutes per course for the full 180-day school year (i.e., six courses at 50 minutes each per day is 5 hours of class a day or 25 hours per week, which equates to 1.0 FTE). For virtual education students, one student would be reported as 1.0 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 reported as a fraction of an FTE. Half-credit completions will be included in determining an FTE student enrollment. Credits completed by a student in excess of the minimum required for that student for graduation are not eligible for funding.

#### **4. Recalibration of FTE to 1.0**

School districts and developmental research schools report all FTE student enrollment regardless of the 1.0 FTE cap. The DOE combines all FTE student enrollment reported for the student by all school districts, including the Florida Virtual School. If the combined reported FTE for the student exceeds 1.0 FTE, the DOE recalibrates the reported FTE student enrollment for each student to 1.0 FTE. The FTE student enrollment reported by the DJJ for FTE student enrollment earned beyond the 180-day school year is not included in the recalibration to 1.0 FTE.

All FTE student enrollment is capped at 1.0 FTE except for the FTE student enrollment reported by the DJJ for students beyond the 180-day school year. However, if a student only has FTE student enrollment reported in one survey of the 180-day school year (Survey 2 or Survey 3), the FTE student enrollment reported will be capped at .5000 FTE, even if FTE student enrollment is reported in Survey 1 or Survey 4, with the exception of FTE student enrollment reported by the DJJ for students beyond the 180-day school year.

#### **5. Calculation of FEFP Funds**

The amount of State and local FEFP funds is calculated by the DOE 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 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.

#### **6. FTE Reporting Surveys**

The 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 determination of the FTE membership for a period of 1 week. The surveys for the 2018-19 school year were conducted during and for the following weeks: Survey 1 was performed July 9 through 13, 2018; Survey 2 was performed October 8 through 12, 2018; Survey 3 was performed February 4 through 8, 2019; and Survey 4 was performed June 10 through 14, 2019.

## 7. Educational Programs

The 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: (1) Basic, (2) ESOL, (3) ESE, and (4) Career Education 9-12.

## 8. Statutes and Rules

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

Chapter 1000, Florida Statutes, *K-20 General Provisions*

Chapter 1001, Florida Statutes, *K-20 Governance*

Chapter 1002, Florida Statutes, *Student and Parental Rights and Educational Choices*

Chapter 1003, Florida Statutes, *Public K-12 Education*

Chapter 1006, Florida Statutes, *Support for Learning*

Chapter 1007, Florida Statutes, *Articulation and Access*

Chapter 1010, Florida Statutes, *Financial Matters*

Chapter 1011, Florida Statutes, *Planning and Budgeting*

Chapter 1012, Florida Statutes, *Personnel*

SBE Rules, Chapter 6A-1, FAC, *Finance and Administration*

SBE Rules, Chapter 6A-4, FAC, *Certification*

SBE Rules, Chapter 6A-6, FAC, *Special Programs I*

<b>NOTE B – TESTING FTE STUDENT ENROLLMENT</b>
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Our examination procedures for testing provided for the selection of schools, students, and teachers using judgmental methods for testing the FTE student enrollment including teacher certification as reported under the FEFP to the DOE for the fiscal year ended June 30, 2019. Our testing process was designed to facilitate the performance of appropriate examination procedures to test the School's compliance with State requirements relating to the classification, assignment, and verification of the FTE student enrollment including teacher certification as reported under the FEFP. The following schools were selected for testing:

<u>School</u>	<u>Findings</u>
1. P.K. Yonge Developmental Research School	1 through 4
2. P. K. Yonge Virtual Franchise	5 and 6



# MANAGEMENT'S RESPONSE

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October 8, 2020



Developmental Research School  
at the University of Florida

To: Ms. Sherrill F. Norman, CPA

I am writing in response to findings put forward by Florida's Auditor General as a consequence of the Florida Education Finance Program (FEFP)/Full-Time Equivalent (FTE) Student Enrollment audit of the 2018-2019 school year of UF Lab School (FL Public School District No. 75) P.K. Yonge Developmental Research School (No. 391). As with any audit process, UF Lab School's leadership team has identified important areas for improvement in our FEFP/FTE reporting:

- Finding # 39101: Going forward P.K. Yonge will conduct an internal audit prior to the beginning of each school year (and in response to any needed calendar adjustments as the school year unfolds) to ensure that students' course schedules in Skyward align with the published Bell Schedule.
- Finding # 39102: Going forward P.K. Yonge will conduct an internal audit of instructional minutes to make sure that all students, especially seniors, are afforded 900 hours or more of instructional time. It should be noted that seniors did meet together for 3 hours on Thursday, May 30<sup>th</sup> during the school day, however this meeting time was not recorded in Skyward.
- Finding # 39103: P.K. Yonge was afforded the opportunity through this audit process to learn about the importance of aligning Hospital Homebound Instruction with Survey Reports. P.K. Yonge has had very little experience in the past with reporting Hospital Homebound students and this audit helped us understand how to appropriately report such accommodations as they are provided to students in need. Going forward, upon return to campus instruction, student's school schedules will reflect the appropriate FEFP program.
- Finding # 39170: P.K. Yonge is governed by the UF Board of Trustees. As such, many oversight and approval decisions are delegated by the UF Board of Trustees to the Director of P.K. Yonge. One example of this delegated authority is for the PKY Director to provide formal approval for a faculty member to teach out-of-field. A letter indicating approval by the Director for Ms. Flake to teach out-of-field was provided in response to this audit. Formal written delegation of this authority is being secured from the UF BOT to delegate Director approval authority for out-of-field instruction going forward. Approval by the Director for out-of-field instructors in support of a principal's instructional assignment will be kept on file at P.K. Yonge.
- Finding #700401: An internal audit and confirmation of students' schedules and participation in virtual courses will be conducted at the end of the first two weeks of each semester and prior to the submission of survey reports to FLDOE.
- Finding #700470: UF Lab School apologizes for this error in reporting and agrees with the finding. Going forward, an internal audit process will be undertaken each semester to ensure such reporting errors do not happen again. P.K. Yonge will only report courses taught by teachers under contract with, and provided by, the school.

Sincerely,

A handwritten signature in black ink that reads 'Lynda F. Hayes'.

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

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