

INVESTIGATION REPORT

Audit of Selected Charter Schools

**Academic Solutions High School (5028)
Academic Solutions Academy - A (5233)**



To be presented to the:

**Audit Committee
On May 2, 2019**

**School Board of Broward County, Florida
On June 11, 2019**

By

The Office of the Chief Auditor



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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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Superintendent of Schools

April 29, 2019

Members of the School Board of Broward County, Florida
Members of the School Board Audit Committee
Mr. Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

We have performed an investigation of Academic Solutions High School (5028) and Academic Solutions Academy - A (5233) (Charter Schools) pursuant to a request from the Florida Department of Education (FDOE), Office of Inspector General (OIG) (OIG Correspondence # 2018030015). The OIG's request was based on allegations regarding the Charter Schools FTE reporting and ESE records as well as bus and general fraud.

Our investigation reviewed FTE reporting for survey 2 and survey 3 of fiscal year 2017/2018 and schools' disbursements for the same period.

The objectives of our investigation were to determine the sufficiency of the allegations.

We found material discrepancies in the reporting of FTE to the FDOE. No findings were identified in the disbursements of public fund, bus fraud, or ESE records. The FTE findings are presented in detail in the following report.

As a result of our investigation, the schools have started to implement procedures to remedy the deficiencies found during our review. But management of the charter schools disagrees with our conclusions on FTE. Through their attorney, they maintain that the cumulative effect of the records provided to us support the attendance of the students (with perhaps a few exceptions). We disagree because of inconsistencies and discrepancies noted between the documents and data that make them unreliable.

However, the potential FTE overpayment for school Academic Solutions High School (5028) is \$614,770 and for Academic Solutions Academy - A (5233) is \$239,506.

Sincerely,

Joris M. Jabouin, CPA
Chief Auditor

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BACKGROUND

On April 2, 2018, the Florida Department of Education's Office of the Inspector General (OIG) requested that the School Board of Broward County (the District) investigate the following allegations at Academic Solutions High School (5028) and Academic Solutions Academy – A (5233):

1. the schools were “inflating or falsifying attendance on a large scale;”
2. “Bus Pass” fraud as well as duplicate “dummy schedules;”
3. ESE records, since many ESE students have not attended this school; and
4. general fraud in the purchase of services and equipment at the schools (kickbacks).

A copy of the correspondence from the OIG and the allegations is included as Exhibit A.

Both schools are Charter Schools and are located at 2000 W Commercial Boulevard, Fort Lauderdale.

Academic Solutions High School (5028) has a contract with the District until the year 2022, and Academic Solutions Academy - A (5233) has a contract until the year 2021; both schools offered educational opportunities to high-needs students.

SCOPE AND METHODOLOGY

Based on the OIG's correspondence, the Office of the Chief Auditor (OCA) commenced an investigation on the previously-mentioned allegations.

Our investigation procedures primarily consisted of interviews with schools' administrators and District's employees as well as visits to the schools and the review of:

- Students sign in sheets for FTE survey 2 (September 29 through October 13, 2017);
- Student sign in sheets for FTE survey 3 (January 26 through February 9, 2018);
- Schools' list of students reported present to the State during the attendance window for FTE surveys 2 and 3;
- A sample of TERMS reports of the academic and assignment history;
- All disbursements for fiscal year 2018;
- A review of information in PowerSchool, the attendance application used by the Charter Schools;
- District policies and procedures for reporting FTE; and
- ESE records.

We conducted our investigation in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United States.

FINDING
(Presented to Charter School Management on October 31, 2018)

FTE

The schools' documentation for FTE consist of sign-in lists containing the schools' student names. These lists were placed at the entrance of the schools for the students to sign on a daily basis. The sign-in lists for the attendance window of survey 2 and survey 3 were compared against the students listed in the FTE reports filed with the State. The State report is based on the information provided by schools. The following tables show the results of this comparison:

For Survey 2 (September 29 through October 13, 2017)

School	Students Reported to the State	Students in Sign-In form	Difference
5028	249	138	111
5233	147	108	39

For Survey 3 (January 26 through February 9, 2018)

School	Students Reported to the State	Students in Sign-In form	Difference
5028	262	140	122
5233	198	139	59

EXCERPTS FROM CHARTER SCHOOL MANAGEMENT RESPONSE

(Full Response dated 11/26/18 is on Exhibit B pages 32 – 37)

In the summer of 2018, school 5028 temporarily relocated while waiting to construct a new facility. The moving company placed all items in 4 different storage units. The teachers and staff assisted with packing student material, documents from their class and classroom materials into boxes. The teachers shred many items in an effort to start the new school year in August with limited space. The school was given approximately two and half week to retrieve documents to prove the students did indeed attend the school. Staff used this time to retrieve many boxes and sift through documents. On November 19, 2018 submitted to the district was a packet with the documents retrieved. See attached list for reference.

Survey 2

<i>School</i>	<i>Reported</i>	<i>Sign in Form</i>	<i>Documents</i>	<i>Difference</i>
<i>5028</i>	<i>249</i>	<i>138</i>	<i>52</i>	<i>59</i>
<i>5233</i>	<i>147</i>	<i>108</i>	<i>25</i>	<i>14</i>

Survey 3

<i>School</i>	<i>Reported</i>	<i>Sign in Form</i>	<i>Documents</i>	<i>Difference</i>
<i>5028</i>	<i>262</i>	<i>140</i>	<i>70</i>	<i>52</i>
<i>5233</i>	<i>198</i>	<i>139</i>	<i>40</i>	<i>19</i>

Academic Solutions High School 5028 and Academic Solutions Academy - A-5233 has worked to put together as many documents from individual students to show their attendance during FTE windows. Documents submitted include student work, student attendance records, student login into curriculum as well as credit sheets earned by students during those windows. There are many pieces of student work that maybe shred or still in boxes buried under things at the storage units. Therefore, showing the difference at each location. This difference is significantly fewer than the original findings and should prove to the districts as well as the state that allegations made by disgruntle employee is unfounded.

OFFICE OF THE CHIEF AUDITOR UPDATE
(TO CHARTER SCHOOL MANAGEMENT RESPONSE DATED 11-26-2018)

On November 26, 2018, the OCA received a response to the findings presented on October 31, 2018 to Ms. Meera Patel, an Academic Solutions' schools administrator.

On their response, the schools recognize that they have had deficiencies in capturing and keeping accurate student attendance records. The charter schools have changed their procedures and are working to ensure that daily attendance is accurate and recorded in TERMS.

In their response, the school explained that school 5028 had recently moved, and the school's attendance records were scattered in boxes in four different storage units and that may be the reason they could not find proof of attendance for all students.

A summary of the schools' secondary documentation supporting the students' attendance and presented to the Office of the Chief Auditor follows:

Survey 2

School	No Proof of Attendance	Documentation Presented	Non-Documented Students
5028	111	52	59
5233	39	25	14

Survey 3

School	No Proof of Attendance	Documentation Presented	Non-Documented Students
5028	122	70	52
5233	59	40	19

Evidence of attendance presented by the school were: teacher attendance records (PowerSchool), students' class work (some of them were dated and others not), registration documentation, grade/credit report, Florida Standards Assessment-Administration Record/Security Checklist, and GradPoint reports.

The OCA followed the Auditor General guidelines that valid and acceptable proofs of attendance are student sign in lists or teachers' attendance records. In addition, the OCA accepted evidence of students taking the Florida Standard Assessment, PowerSchool attendance printouts, and records of registering at the school during the survey period. The analysis of the documentation following these criteria resulted in the following adjustments:

Survey 2

School	No Proof of Attendance	Accepted Proofs	New Balance
5028	111	14	97
5233	39	7	32

Survey 3

School	No Proof of Attendance	Accepted Proofs	New Balance
5028	122	16	106
5233	59	11	48

ADDITIONAL EXCERPTS FROM CHARTER SCHOOL MANAGEMENT RESPONSE

(Full response dated 11/26/18 is on Exhibit B pages 32-37)

The charter school services a high needs population where attendance and education are not the student's top priority. ASA does try its best to service all students and assist them in various alternative methods.

After the District did an investigation and the procedures reviewed by the Administration, several deficiencies were identified and adjusted:

- *Students were in attendance in the building but did not sign in on the sheet*
- *Contracted security services assumed students were signing in upon entry*
- *Untimely data entry due to work overload*

Adjustments

The school has changed its process, as we are aware there were areas that required improvement. For example, the IMT also functioned as our registrar and front office assistant. As we noticed errors due to being overloaded with tasks, the IMT now has been separated from the front office and registration so that the data input will be accurate and timely. In addition, we added additional personnel at the front door during high volume times to ensure students are signing in.

Current Controls for Accurate Data is as follows:

1. *Monitor student sign in sheet*
2. *Have students sign in and out*
3. *Manually have staff go to each classroom to ensure that all students have signed in for the morning and afternoon sessions.*
4. *Take daily attendance in TERMS*
5. *Cross check sign in sheet, digital curriculum and Power Teacher to report daily attendance*
6. *Monitor student PowerSchool attendance to ensure teachers are taking attendance when students are in their classroom.*
7. *Continuously make phone calls home and home visits to improve student attendance.*
8. *Continue to incentivize and reward students that have great attendance. (i.e. pizza party, movie tickets, dress down days, etc.)*
9. *Continue to assist students with social dilemmas that negatively affect their attendance and performance at school.*

During the FIE window, aggressive measures are taken to ensure students are in attendance at least once. This includes home visits, extra phone calls, and extending support for their social problems.

OFFICE OF THE CHIEF AUDITOR UPDATE

(TO CHARTER SCHOOL MANAGEMENT DOCUMENTATION PROVIDED 2/22/19)

On February 22, 2019, representatives of the District from the Office of the Chief Auditor, the Office of Charter School Management and Support and the Budget Department met with representatives of the school, Mr. Michael Aitcheson, Governing Board member, Mr. Andrew Kinlock, Principal, Ms. Meera Patel, VP of Business Development and Academic Officer, and Mr. Michael W. Moskowitz, schools' legal counsel.

At the meeting, the school provided the District's representatives two binders that contained attendance records for Academic Solutions Academy – A and Academic Solutions High School for survey 2 and survey 3 for the school year 2017-2018.

A summary of the analysis of the new information presented is shown in the following tables:

Survey 2

School	Students with No Proof of Attendance	Documentation Presented 2/22/19	Documentation Accepted by OCA	New Balance
5028	97	79	1	96
5233	32	22	0	32

Survey 3

School	Students with No Proof of Attendance	Documentation Presented 2/22/19	Documentation Accepted by OCA	New Balance
5028	106	90	4	102
5233	48	27	2	46

The students' attendance records compiled by the school and presented to the District were printouts of the students' attendance from the software PowerSchool. In order to analyze the validity of the information, the OCA requested access to the software with the purpose of verifying the information received.

The verification task included, among other things, the validation of the existence of the records in the system and making emphasis that the information in the system agreed with the printouts provided by the school. Another area of our review was to test the reasonableness of the information received. This audit goal was achieved by comparing the dates of the survey versus the registration dates of the students.

The review of all records received showed that only the record of seven students matched exactly the records shown by PowerSchool. This finding is reflected in the summary previously shown. In addition, we found that the attendance as per the printouts materially differ from the attendance in TERMS.

The reasonableness test showed that a material number of students had left the school (as per PowerSchool) prior to the beginning of the survey periods. The following table illustrate this finding:

Survey 2

School	Number of Records Provided on 2/22/19	Number of Students Withdrawn Prior to Survey
5028	79	52
5233	22	7

Survey 3

School	Number of Records Provided on 2/22/19	Number of Students Withdrawn Prior to Survey
5028	90	48
5233	27	6

OFFICE OF THE CHIEF AUDITOR CONCLUSIONS AND RECOMMENDATIONS

Based upon the findings documented on page 38 to 45 of this report, the OCA concludes that for Academic Solutions High School (5028) there are 96 students without proof of attendance for survey 2 and 102 students for survey 3. For Academic Solutions Academy – A (5233) the number of students without proof of attendance is 32 for survey 2 and 46 for survey 3, respectively. For a summary of these findings, see Exhibit C.

However, management of the charter schools disagree with our conclusions on FTE. They maintain that the cumulative effect of all of the records provided to us (attendance records, class work, teacher records, and other documentation) support the attendance of the students (with perhaps a few exceptions).

The potential overpayment for Academic Solutions High School (5028) is \$614,770 and for Academic Solutions Academy – A (5233) is \$239,506. See Exhibit D.

The PowerSchool documentation presented by the schools on February 22, 2019 showed inconsistencies when compared to the information obtained from the queries from PowerSchool. Among the inconsistencies observed were: discrepancies in the attendance dates; lack of attendance information for certain dates in PowerSchool; and students' withdrawal dates before the beginning of the survey period. The concerns noted between the documents and data make them unreliable.

During our analysis, we followed the criteria that a student attendance record was valid if the information contained in the printout provided by the schools agreed with the information in PowerSchool. We confirmed our approach during conversations with the Florida Department of Education and the Florida Attorney General's FTE auditors.

The Office of the Chief Auditor recommends that the schools maintain complete and accurate attendance records. The internal controls steps highlighted in the schools' response will likely improve the control environment. The proposed measures to improve the quality of information include the taking of daily attendance using PowerTeacher and reconciling it to TERMS. In addition, the schools plan to reconcile the PowerTeacher reports against student sign in sheets daily.

EXHIBITS



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Pam Stewart
Commissioner of Education

April 2, 2018

Robert Runcie, Superintendent
Broward County School District
600 S.E. Third Avenue
Ft. Lauderdale, Florida 33301

RE: OIG Correspondence #2018030015

Dear Superintendent Runcie:

The Florida Department of Education (FDOE), Office of Inspector General (OIG), received the attached complaint.

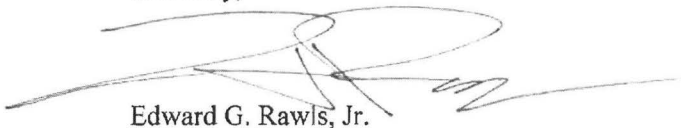
The Palm Beach School District Auditor's report referenced in the complaint was completed in 2010. That audit was completed on a school located in Palm Beach County. Some of the parties involved with Academic Solutions Charter School were involved with Drop Back In Academy in 2010, Academic Solutions Charter School is currently operating at 4099 N. Pine Island Road, Sunrise, FL 33351, and also at 2000 W. Commercial Blvd., Ste. 100, Fort Lauderdale, FL 33309, which are located in Broward County.

We are forwarding this complaint to you for further investigation. The Office of Inspector General requests a written response outlining your investigative findings and actions taken within 30 days of receipt of this letter. Should you need additional time to investigate, please let our office know.

Under Section 1001.20, Florida Statutes, if the Commissioner of Education determines that a district school board is "unwilling or unable to address substantiated allegations made by any person relating to waste, fraud, or financial mismanagement within the school district," the Department's Office of Inspector General shall conduct investigations into such allegations.

Should you have any questions, please feel free to contact our office at, (850) 245-0403.

Sincerely,



Edward G. Rawls, Jr.
Director of Investigations

Enclosure

Inspector General Mike Blackburn

From: CIGform@dcf.state.fl.us
To: [FL GOV Inspector General](#)
Subject: Allegation of Wrongdoing
Date: Tuesday, March 06, 2018 2:27:27 PM

From: grahamliv@hotmail.com
Referring Page: <http://www.dcf.state.fl.us/admin/ig/cigform.shtml>

Using: Mozilla/5.0 (Windows NT 10.0; WOW64; Trident/7.0; .NET4.0C; .NET4.0E; .NET CLR 2.0.50727; .NET CLR 3.0.30729; .NET CLR 3.5.30729; InfoPath.3; rv:11.0) like Gecko

Name: Graham Livingstone

Address: 644 Commodore Drive

City, St Zip: Plantation, FL 33325

Phone: 9543703657

Employment Status: Current

Agency: DOE

Reporting Alledged Violation: Yes

Details of Allegation: I work for schools #5028 & #5233, Academic Solutions charter schools. The violation is inflating or falsifying attendance on a large scale, resulting in up to 50% of reported attendance being false. The schools are receiving almost twice the FTE funding that they are entitled to by inflating attendance.

https://www.palmbeachschools.org/inspectorgeneral/wp-content/uploads/sites/66/2016/02/2010-05_Audit_of_Drop_Back_In_Academy_Enrollment.pdf

The above URL is a report regarding inflated attendance in Palm Beach County in 2010. One of the same people who inflated attendance at the above school opened 2 new schools (Academic Solutions) & is practicing similar methods of inflating attendance at the current schools.

There appears to be "Bus Pass" fraud at these schools, as well as duplicate "dummy schedules", which falsely indicate a different schedule to what the student has.
There is similar fraud with ESE records, since many ESE students have not attended this school, as is represented.

Finally, there is general fraud in purchasing services and equipment at the school (kickbacks).

Employee/agent name: Andrew Kinlock, Meera Patel

Employee/agent title:

Date of Alledged Violation: 03/06/2018

Reporting Alleged Act: Yes

Details of Allegation: Fraudulent attendance, ESE records, Bus Passes, Purchases & services

The school is receiving around 200% state funding, compared to it's actual attending student population.

Employee/agent name: Andrew Kinlock & Meera Patel

Employee/agent title:

Date of Alleged Violation: 08/31/2013

Have Reported this to: Supervisory, Whistle-blower, First Report

Did you disclose allegations or violations (as referenced in a. or b.) while participating in an investigation, hearing, or other inquiry conducted by any agency or federal government entity? No

Did you refuse to participate in any adverse action prohibited by the Whistle-blower's Act? Yes

Acknowledged that complaint and any other preliminary information available alleging a possible prohibited or retaliatory personnel action may be forwarded to the Florida Commission on Human Relations Yes

Sent to: CIG

**Response to Complaint Referred
By
The Office of Auditor General
Concerning
Drop Back In Academy's Enrollment Records**

April 16, 2010

Report #2010-05



MISSION STATEMENT

The School Board of Palm Beach County is committed to excellence in education and preparation of all our students with the knowledge, skills, and ethics required for responsible citizenship and productive employment.

Arthur C. Johnson, Ph.D.*
Superintendent of Schools

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*Ex-Officio Audit Committee Members

**Response to Complaint Referred
By
The Office of Auditor General
Concerning
Drop Back In Academy's Enrollment Records**

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THE SCHOOL DISTRICT OF
PALM BEACH COUNTY, FLORIDA

LUNG CHIU, CPA
DISTRICT AUDITOR

ARTHUR C. JOHNSON, Ph.D.
SUPERINTENDENT

OFFICE OF THE DISTRICT AUDITOR
3318 FOREST HILL BLVD., C-306
WEST PALM BEACH, FL 33406

(561) 434-7335 FAX: (561) 434-8652

MEMORANDUM

TO: Honorable Chair and Members of the School Board
Arthur C. Johnson, Superintendent of Schools
Chair and Members of the Audit Committee

FROM: Lung Chiu, CPA, District Auditor

DATE: April 16, 2010

SUBJECT: Response to Complaint Referred by the Office of Auditor General
Concerning Drop Back In Academy's Enrollment Records

PURPOSE AND AUTHORITY

In response to the November 5, 2009, complaint referred to the School District by the Office of Auditor General concerning Drop Back In Academy (DBIA), we have audited the student enrollment and attendance records and Full Time Equivalent (FTE) reporting of the school for the period August 1, 2009 through October 16, 2009. The primary objectives of this audit were to determine (1) whether DBIA's Student Count was accurate; (2) whether DBIA's 2009-2010 Student FTE Survey 2 was accurate; and (3) the causes for reporting errors, if any, in the student counts for FTE Survey 2.

SCOPE AND METHODOLOGY

The audit was performed in accordance with *Government Auditing Standards*, by Susan Miller, CIA, during November 11, 2009, through February 12, 2010, and included interviewing DBIA and District staff, and reviewing:

- Documentation for the Student FTE Survey 2 (October 2009).
- Enrollment and attendance records.
- Enrollment database change logs.
- Correspondence between DBIA and the School District.
- Relevant *School Board Policies*, procedures, and guidelines for reporting FTE

Draft findings were sent to the school for review and comments. Management responses are included in the Appendices. We appreciate the courtesy and cooperation extended to us by staff during the audit. The final draft report was presented to the Audit Committee at its April 16, 2010, meeting.

BACKGROUND

The School District entered into an annual agreement with Alternatives Unlimited, Inc. for School Year 2007-08 to operate a community-based instructional program that provided assistance to at-risk and dropped-out students. New contracts were negotiated for School Years 2008-09 and 2009-10, and the contract is currently in its third year. The program is operated under the name Drop Back In Academy (DBIA) which has nine neighborhood locations throughout Palm Beach County. The School District receives State education funding from the Florida Education Finance Program (FEFP) based on the weighted Student FTE. Alternatives Unlimited, Inc. receives 90% of the State FEFP funds they generate through the School District as compensation to operate the program. The remaining 10% is to pay for the District's administrative expenses.

Complaint. On November 5, 2010, the Office of Auditor General referred to the School District a complaint alleging DBIA's inflating its Student FTE in order to receive more funding from the State.

FTE Count. As required by the Florida Department of Education (FDOE), the first of the two student counts during the year for FTE funding calculation occurred during October 12 through 16, 2009. This and a subsequent student counts in February will provide the basis for FDOE in determining the amount of FEFP funding for the School District.

Procedures governing the October 2009 Student FTE Count are set forth in the September 22, 2009, *District Bulletin #P-13315-CAO/COO "FTE Survey"*.

CONCLUSIONS

This audit produced the following major conclusions.

1. FTE October 2009 Survey Inflated by 149 Students

FEFP Survey and FEFP Funding

The 2010 Student FTE Survey 2 Student Count required by FDOE (which took place in October 2009) was based on the student enrollment during the week of October 12 through 16, 2009, and student attendance during the period October 2 through 16, 2009. *Class Rosters* (generated by the TERMS System on October 7, 2009) that contained student enrollment information were provided to the teachers for confirming and updating student enrollment status during the Student FTE Survey Week. Page 6 of the *Agreement Between School Board of Palm Beach County, Florida and Alternatives Unlimited, Inc.*, states

"To be reported for funding, each student must be enrolled and scheduled appropriately in the state automated data system."

and

"The student must be in attendance at least one day during the FTE/FEFP survey week or one of the six days/classes preceding the survey period."

2010 Student FTE Survey 2 Count Inflated by 149 Students

149 students included by the school for FTE count did not attend the school during the survey week for the 2010 Student FTE Survey 2.

94 Rollover Students Never Show Up. Ninety-four (94) of these 149 students were "rollovers" from the previous school year but never attended the school for the new school year. The names for these 94 students were not listed on the attendance rosters in any of DBIA's school sites and they were not reported absent to DBIA's central office staff who is responsible for entering attendance information into the School District's TERMS Attendance System.

When the School District questioned DBIA about the status of these 94 rollovers prior to the FTE Survey Period, erroneous enrollment schedules for October 12 through 16, 2009, were submitted by DBIA to the School District. This misrepresentation of enrollment count compromised the integrity of FEFP funding calculation and could increase the unearned funding for DBIA at the costs of taxpayers. (See Exhibit 1 on page 4.)

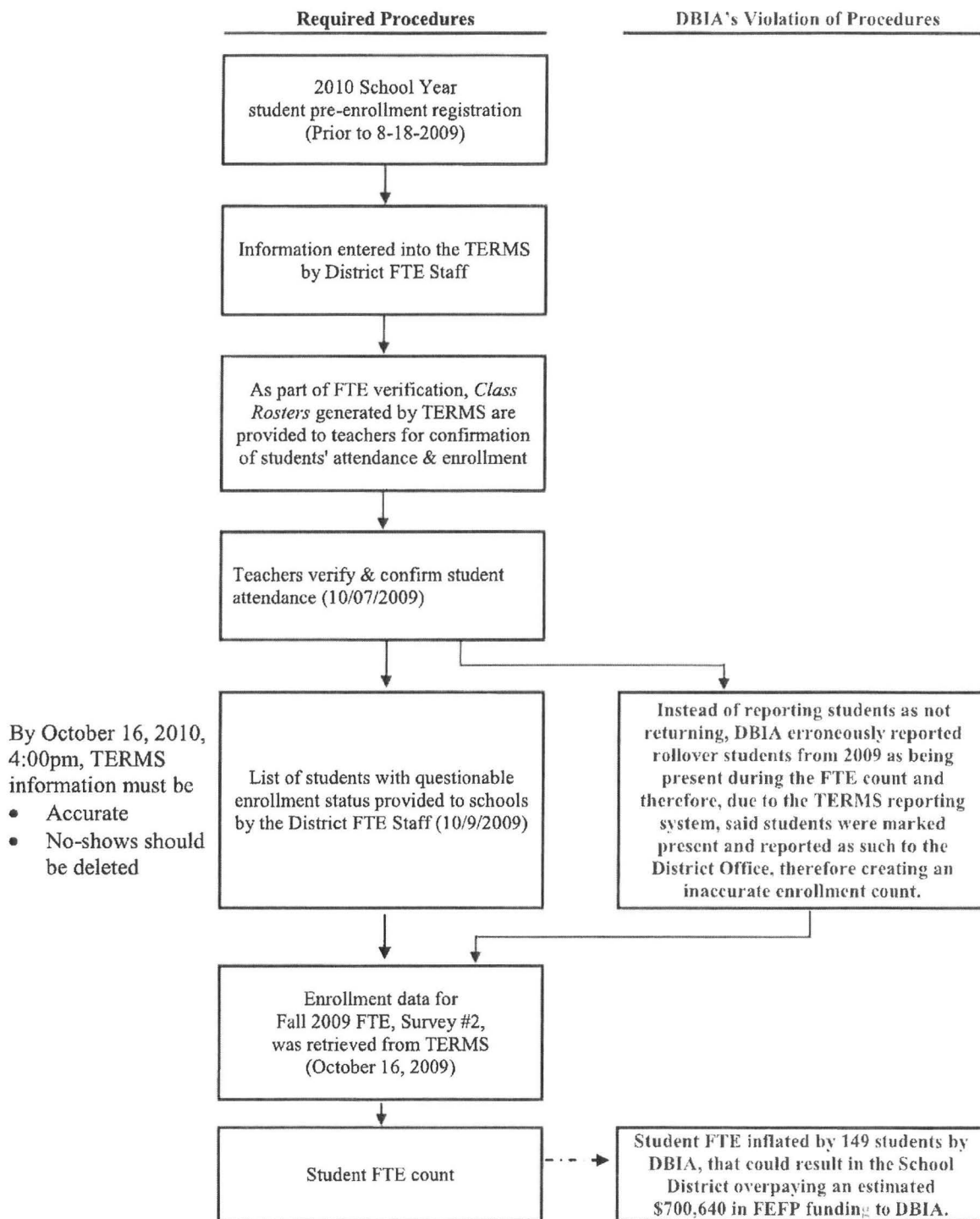
55 Students Absent During FTE Survey. The remaining 55 students did attend the school at least one day since the beginning of School Year 2009-2010; but they were not present during the Survey Week of October 2 through 16, 2009, and therefore were ineligible for FTE funding. In addition, some school sites reported students as in attendance but there were no student signatures on the sign-in sheets to substantiate their attendance.

No Record Entry in TERMS Attendance System Means Students Are Present. The TERMS System uses a negative attendance reporting method; i.e., students who are absent or tardy are explicitly reported into the system, while no entries entered into the system means the students have been in attendance from the beginning of the year in the District's electronic attendance system. Since DBIA did not withdraw the 94 rollovers or properly report the absent students in the TERMS system prior to the end of the FTE Survey Week, these students were inappropriately included in the FTE count and resulted in overstating enrollment.

Confirmed Misreporting. On January 20, 2010, subsequent to the beginning of our audit fieldwork, the School District received an email from the school with a request that 153 students be withdrawn from the school's enrollment records. Of the 153 students, 82 were included in the inflating list of 149 students. All but one student had a withdrawal date after the FTE Survey Period, resulting in continued misreporting of the October FTE student count.

Exhibit 1

**Procedures for Recording Enrollment
Required Procedures vs. Non Compliance**



Over-reporting Could Mean An Overpayment of \$700,640 to DBIA & Financial Penalty to the School District. Because of the delay in updating its enrollment records in TERMS, DBIA's FTE enrollment count was inflated by 149 students, and the school could have received an estimated \$700,640 more in FEFP funding that it was not entitled to. Over-reporting student count by DBIA could also result in financial penalty to the School District imposed by FDOE. To avoid the FDOE penalty, the School District has until March 31, 2010, to submit necessary corrections to FDOE to rectify DBIA's misreporting for the 2010 Student FTE Survey.

Subsequent Correctives Actions. On March 1, 2010, we met with District staff regarding DBIA's over-reporting. Of the 149 students over-reported, adjustments were already made to records by the School District for 17 students. District staff also met with the Director of DBIA on March 3, 2010, and provided him with the list of the remaining 132 students erroneously reported as eligible for October 2009 FTE. On March 5, 2010, DBIA concurred that 122 students should not have been included in the FTE count and were not eligible for FTE funding. DBIA provided documentation for the remaining ten showing attendance.

It is critical that school submits accurate FTE enrollment and attendance. The School District should ensure that DBIA adheres to the District and State rules and guidelines in reporting student enrollment and attendance. As of March 5, 2010, the District's Department of FTE and Student Reporting has already made adjustments to correct DBIA's overstated student counts for the October 2009 survey.

2. How Enrollment Reporting Errors Occurred?

Page 6 of the *Agreement Between School Board of Palm Beach County, Florida and Alternatives Unlimited, Inc.*, requires that

"The presence, absence, or tardiness of each student shall be checked, each day, and recorded daily in the Automated Student Attendance Record-keeping System."

Daily Sign-in by Students. Students sign in on rosters for attendance record at each school site. Students are also required to record daily on the rosters the time they arrive and leave by either signing or initialing their names. The attendance information is entered into the Summary Master Attendance Sheet (an Excel spreadsheet) by a school site staff and emailed to DBIA's central office. Then, a staff member at DBIA's central office enters the student attendance records into the TERMS Attendance System.

Another 55 FTE Students Inflated. During the October 2009, FTE Survey, DBIA reported a total of 548 FTE students. We compared all these 548 students reported in the TERMS attendance records to the Summary Master Attendance Sheets and to the students' manual sign-in records. We found that 27 (or 5%) of the students' attendance was not accurately recorded onto the Summary Master Attendance Sheets. Moreover, discrepancies were also found between the Summary Master Attendance Sheets and the TERMS Attendance System for 353 (or 64%) of the

548 students. These discrepancies resulted in DBIA's overstating FTE count by 55 students due to (1) errors in recording students' attendance onto the Summary Master Attendance Sheets, and (2) errors in entering attendance information from the Summary Master Attendance Sheets into the TERMS Attendance System.

Follow-up Site-Visit. On February 12, 2010, we visited a selected DBIA school site to follow-up on student attendance records for the week of February 1 through 5, 2010. The primary purpose of the follow-up site-visit was to determine if student rosters errors had been corrected to reflect the accurate enrollment. However, when we compared the TERMS attendance records to the student manual sign-in sheets, we noted that 22 (or 25%) of the student attendance records in the TERMS Attendance System had error: two students with pending enrollment into the TERMS System and 22 students with attendance errors in TERMS. In addition, 33 (or 28%) of the students found on the sign-in sheets were not enrolled in the school at the time of our site-visit. Twenty-two of these students had been withdrawn between October 30, 2009, and January 5, 2010; however, they were still listed on the weekly roster. Please see the following schedule for details.

	# of Students	%
Enrollment		
Students listed on site attendance roster	119	100%
Less:		
- Students not in TERMS enrollment	(11)	} 28%
- Students previously withdrawn from the school	(22)	
Actual number of students enrolled at the site	86	72%
Attendance		
Students with accurate attendance record-keeping	64	75%
Students records with errors:		
- Students with pending enrollment (no TERMS record)	2	} 25%
- Students with errors in attendance records in TERMS	20	
Actual number of students enrolled at the site	86	100%

Accurate attendance is essential to equitable FEFP funding calculation and allocation. The School District should monitor DBIA's attendance reporting to ensure that DBIA's reporting is accurate.

3. Inconsistent Record Keeping

DBIA operates nine school sites throughout Palm Beach County. As part of our audit, we also noted that the schedules and procedures for maintaining student attendance records by DBIA varied from site to site. Some sites use a daily schedule and require full signatures of the students for attendance record purposes. Other sites only use a weekly schedule for students to sign in each day and require only students' initials. Moreover, some sites mark absences in the

blank spaces in the weekly schedules to prevent back dating of sign-ins while other sites do not do that.

The Summary Master Attendance Sheet is generated weekly with the Excel software program based on the students' manual sign-in records. However, the sequence of the students list varies from week to week, which indicates that the students' names are manually entered into the Summary Master Attendance Sheet each week instead of using a template.

To ensure reporting accuracy and consistency, and reduce potential errors, the School District should encourage DBIA to use uniform attendance and sign-in forms, with standardized procedures for all the sites.

Management's Response:

- A. Excerpt from Management Response, prepared by Dr. Gerald Luongo, Chief of Staff and Regional Vice-President, Alternatives Unlimited Inc. (Please see Appendix A, pages 9 - 12, for details.)***

Response to Conclusions:

- *Alternatives Unlimited understands the entire process, the procedure and the policy related to FTE reporting.*
- *Alternatives Unlimited understands its responsibility for accuracy in all reports made to the school district and subscribes and abides by the terms of its agreement with the School District of Palm Beach County Florida.*
- *Alternatives Unlimited has provided in-service training for all staff in the rules and regulations regarding student attendance throughout the school year as well as for the FTE periods.*
- *Alternatives Unlimited understands its fiduciary and legal responsibility in making sure that all attendance reporting is 100% accurate and that Alternatives Unlimited is entitled to 90% of the total State Aid received by the School District of Palm Beach County.*

Regrettably, due to several errors, the October 2009 reporting of the FTE was incorrect. There were mistakes made by the staff of Alternatives Unlimited that resulted in 149 students being reported as eligible for the October FTE. After a review of the Drop Back In records, it was agreed that the actual number of ineligible students was 122. This situation will never occur again due to the policy and procedure that will be implemented at this level.

I understand fully the outline of the Required Procedures listed in Exhibit 1 of the Audit Report. The procedures as outlined will provide us with an excellent model to follow and I assure you that this is the procedures that I have adopted and will implement for the future.

Additionally, there will be a system to verify that all rollover students are accounted for by having ALL sites return unclaimed schedules within the First Five Days of school. These students will be removed from all attendance sheets.

During the professional improvement days for staff prior to the start of the 2010-2011 school year, all staff will be in-serviced as to the procedure to be utilized in taking daily attendance and of course, other matters relative to student attendance. There will be little tolerance for staff unable to address this most critical aspect of a process that ensures that Alternatives Unlimited is properly funded to ensure the success of its Drop Back In Program Mission.

B. Excerpt from Management Response, prepared by the Department of FTE and Student Reporting. (Please see Appendix B, page 13, for details.)

In regard to the February FTE count, the FTE Tech has updated the student records in both TERMS and in the FTE files to reflect the information provided by DBIA. As of 4/5/2010, DBIA has an FTE count of 303.1667 (607 students). The window for FTE updates to the February file is still open. I am working directly with Dr. Luongo to rectify any discrepancies in the February count. These should be resolved within the next two weeks.

DBIA staff agree with the students reported in the October FTE file. Although there are minor discrepancies in the Feb FTE file, these should be resolved by the end of April. At that point, DBIA will be able to sign off on the Feb FTE file.

– End of Report –

Management's Response
Alternatives Unlimited Inc.

04/06/2010 14:19 15612425221

DROPBACINACADEMY

PAGE 02/05

Response to Palm Beach County School Districts' Internal Audit

Alternatives Unlimited
 Drop Back In Program of Palm Beach
 1531 North Federal Highway
 Lake Worth, FL 33460
 561-249-2750 (fax) 561-249-2750
gluongo@alt-unlimited.com

RECEIVED
 APR -6 2010

Internal Memorandum

DISTRICT AUDITOR

March 26, 2010

TO: Honorable Chair and Members of the School Board
 Arthur C. Johnson, Superintendent of Schools
 Chair and Members of the Audit Committee

CC: Dr. Timothy Gadsen, Director,
 Curriculum Development and School Improvement Department

FROM: Gerald J. Luongo, Chief of Staff and Regional Vice-President

SUBJ: Response to the School District of Palm Beach: Audit of FTE Records for October 2009.

An exit audit meeting was held on Monday, March 15, 2010 at the Regional Office of Alternatives Unlimited, Lake Worth Florida, with Lung Chiu, CPA, District Auditor and Susy Miller, CIA, Senior Auditor. The purpose of the meeting was to provide Alternatives Unlimited the opportunity to review the audit and to ask questions of the audit team. This was a very professional meeting, informative and above all, provided me with a crystal clear understanding of the problems experienced by the Drop Back In Academy Program in the 2009 school year. I was not in-charge of the program at that time, so my role upon arriving in late October was to work with Dr. Andy Binns and at that time, Peter Licata and Mrs. Judy Thomas, in ensuring that all information was available to make adjustments, schedules, etc. I was not aware of any problems with the submission of FTE information until a meeting was held at the District Office indicating that a complaint had been filed.

Response to Conclusions:

- Alternatives Unlimited understands the entire process, the procedure and the policy related to FTE reporting.
- Alternatives Unlimited understands its responsibility for accuracy in all reports made to the school district and subscribes and abides by the terms of its agreement with the School District of Palm Beach County Florida.
- Alternatives Unlimited has provided in-service training for all staff in the rules and regulations regarding student attendance throughout the school year as well as for the FTE periods.
- Alternatives Unlimited understands its fiduciary and legal responsibility in making sure that all attendance reporting is 100% accurate and that Alternatives Unlimited is entitled to 90% of the total State Aid received by the School District of Palm Beach County.

Page 1

Management's Response Alternatives Unlimited Inc.

04/06/2010 14:15 15612425221

DROPBACKINACADEMY

PAGE 03/85

Response to Palm Beach County School Districts' Internal Audit

The Problems:

Regrettably, due to several errors, the October 2009 reporting of the FTE was incorrect. There were mistakes made by the staff of Alternatives Unlimited that resulted in 149 students being reported as eligible for the October FTE. After a review of the Drop Back In records, it was agreed that the actual number of ineligible students was 122. I take personal responsibility for this situation and I assure the Honorable Members of the School Board and the District Administration that this error was due to factors that only came to light after a careful examination of TERMS, the roll-over process and the manner in which attendance keeping at the local sites of the Drop Back In Program has been maintained. For this, I extend a sincere apology. I further state to you, that this situation will never occur again due to the policy and procedures that will be implemented at this level.

I hasten to add, that the quality and accuracy of the February 2010 audit, in my opinion, speaks to the fact that Alternative Unlimited is quite capable and knowledgeable to produce an FTE report that was accurate and given the opportunity for adjustments, 100% accurate.

The major problem that created the discrepancy was a failure of The Drop Back In Program to properly address the "roll-over students" from the previous year. Schedules were produced for all students prior to the close of the 2008-2009 school year in preparation for the 2009-2010 school year. When school began in August of 2009, all student schedules were printed and were sent out to all the sites. Regrettably there was no system in place that ensured the return of all unclaimed schedules due to the fact that these students never reported to school. The incorrect assumption that all schedules were in fact distributed led to those students who did not return to school to remain in TERMS. The new Data Entry person failed to check the master list of students and to compare students present and not present and to contact each site and request the return of all unclaimed schedules. In late September of 2009 she subsequently and abruptly resigned her post.

Subsequently due to this oversight, the 149 students remained in TERMS and since TERMS defaults to "in attendance" if not otherwise noted, these 149 students were erroneously counted. It was not until after the October FTE that I came to examine the entire system based upon my visits to the schools and comparing the number of students that I was seeing in class, the roster sheets and the student sign-in sheets, that I detected something to be amiss. My examination of the records led to the Drop Back In Academy withdrawing 153 students on January 20, 2010 prior to the fieldwork of the audit. This purging of the records enabled us to have a corrected student data base for the February 2010 FTE count.

The problem relative to daily attendance checking at the individual sites is due to a system that was put in to place by the previous administration, one that I believe to be the root cause for the inaccuracies reported by the Audit Committee.

Response to Exhibit 1:

I understand fully the outline of the Required Procedures listed in Exhibit 1 of the Audit Report. The procedures as outlined will provide us with an excellent model to follow and I assure you that this is the procedure that I have adopted and will implement for the future.

Page 2

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Management's Response
Alternatives Unlimited Inc.

04/06/2010 14:19

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PAGE 04/05

Response to Palm Beach County School Districts' Internal Audit

Additionally, there will be a system to verify that all rollover students are accounted for by having ALL sites return undaimed schedules within the First Five Days of school. These students will be removed from all attendance sheets. Under the leadership of the Guidance Department, these students reporting as "not in attendance" will be contacted to determine their whereabouts and their future plans. If the student chooses to re-register, they will be permitted to do so. If the student chooses NOT to attend, every effort will be made to complete an exit interview. The names of Non-attending students will be submitted to the Palm Beach County School District via the procedure in place and appropriately marked as "withdrawn". Notices will be sent to the appropriate site informing the attendance aide to remove the student from the roster. Rosters from all sites will be reviewed weekly to ensure that they are current and up-to-date.

Presently the sites have a method and a process for taking attendance and that individual approach to the collecting of such important data cannot be left to individual preference. There will be put into place ONE system of taking daily attendance that will ensure 100% accuracy and will not rely solely on students signing in and out with no further verification.

During the professional improvement days for staff prior to the start of the 2010-2011 school year, all staff will be in-serviced as to the procedure to be utilized in taking daily attendance and of course, other matters relative to student attendance. There will be little tolerance for staff unable to address this most critical aspect of a process that ensures that Alternatives Unlimited is properly funded to ensure the success of its Drop Back In Program Mission.

Issue with Exhibit 1:

As a professional, I will not defend the inappropriate actions of any staff member relative to the FTE Count. Furthermore, if any individual acted inappropriately in the reporting process, they will be dismissed. In fact, there were dismissals of staff who were involved with the October 2009 FTE report.

I simply take exception to the manner in which one of the violations is reported; *"instead of reporting students not returning, DBIA made up fake schedules for the District FTE staff to enter into TERMS by October 16, 2010 (should read 2009, giving a false enrollment count"*. My concern is the use of the word "Fake" since this implies that a person or persons made a conscious effort to deceive the District and the State of Florida. I do not support that position or conclusion.

There is ONE person on staff who creates the schedule for each child and that is the Guidance Director. I spoke to her in depth and I am absolutely convinced beyond a shadow-of-a-doubt that in fact no such "Fake" schedules were produced. I hold to position that the schedules of the "rollover" students were not removed from the DBI roster and subsequently, not verified nor properly checked by the local sites' Lead Teacher and/or attendance aide, thus acerbating the problem of inaccurate reporting.

I respectfully submit that the statement in Exhibit 1 be altered to reflect a more objective position on the matter based upon the fact that the rollover process reflected the names of previously enrolled students; *"Instead of reporting students as not returning, DBIA erroneously reported rollover students from 2009 as being present during the FTE count and therefore, due to the TERMS reporting system, said students were marked present and reported as such to the District Office, therefore creating an inaccurate enrollment count."*

Page 3



Management's Response
Alternatives Unlimited Inc.


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PAGE 05/05

Response to Palm Beach County School Districts' Internal Audit

This report is submitted this 31st day of March, 2010 by Gerald J. Luongo, PhD., Chief of Staff and Regional Vice-President for the Drop Back In Programs for Palm Beach County and St. Lucie County.

 3-31-2010

Gerald J. Luongo

Cc: Mychal Wilson, CAO
Sylvia Jones, CEO
Hurb Burk, CFO

Note: Copies of the Audit will be mailed to all AU staff along with a copy of this letter.

Page 4

12

Management's Response
Department of FTE and Student Reporting

MEMORANDUM

TO: Lung Chiu, CPA, District Auditor

FROM: Andy Binns, Director
FTE & Student Reporting

DATE: April 7, 2010

SUBJECT: Response to Audit Findings of Drop Back In Academy (DBIA)

The Department of FTE & Student Reporting enters the schedule and enrollment information for students at DBIA. DBIA enters daily attendance.

At the end of each school year, every student in the District who is expected to return during the subsequent school year is coded with a NEXT School and Grade. When the new School Year (SY) is created in the Student Information System (TERMS), the students are entered (E01) in the next school year as of the first day of school (8/18/09). At that point, the student does not have a schedule.

Prior to the beginning of the school year (August), I worked with my staff to develop the Master Schedule for DBI for each of the various sites. This involves building courses with teachers and rooms for each individual site. Once built, the FTE Tech who is assigned to scheduling students for DBIA is able to enter students into classes.

At the beginning of the year, the FTE Tech does not know which classes to select for students, as this is the responsibility of the Guidance Counselor at DBIA. DBIA's Guidance Counselor provided lists of students with their respective courses. This was not received as one roster, but several lists throughout the fall.

The Department of FTE & Student Reporting does not monitor the actual attendance at the individual sites. The FTE Tech relies upon the information provided by DBIA. If a student does not return at the beginning of the school year, it is the responsibility of DBIA to inform the FTE Tech of the student's whereabouts (i.e. moved to another school district). Considering the student population at DBIA, many students do not start on the first day of school and may not remain for the entire school year.

At the end of FTE week, student schedules are captured from TERMS and used to create the FTE files. A roster of students included in the FTE count was provided to DBIA for review. The District is allowed to make corrections to the October FTE file for approximately six months. The 2009/10 October FTE file officially closed on March 3, 2010.

Finding 1: FTE October 2009 Survey Inflated by 149 Students

There were several communications between my office and DBIA in an effort to rectify any discrepancies in the student enrollment for DBIA for the October 2009 FTE count. DBIA provided a roster of students to be withdrawn in January, 2010. The students were withdrawn. Subsequently, my office was provided a roster of students from the SDBPC Audit Department that were in question regarding attendance. This list was provided to Mr. Luongo at DBIA.

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APR - / 2010

DISTRICT AUDITOR

AL

Management's Response

Department of FTE and Student Reporting

I received a list back from Dr. Luongo indicating that the vast majority were to be withdrawn as either Did Not Enter (DNE) or on a specific date. The FTE Tech withdrew the students with the appropriate code and I personally corrected the FTE files for October. Dr. Luongo indicated that some students on the list were actually in attendance during the October FTE window. These students records were not changed.

After submitting the October FTE file to the FDOE, I produced an FTE report for DBIA. At this point, Dr. Luongo agrees that the students reported in the October file is accurate. The total FTE for October is 205.9170 (412 students). The October FTE file is no longer available for updates.

In regard to the February FTE count, the FTE Tech has updated the student records in both TERMS and in the FTE files to reflect the information provided by DBIA. At this point, there are no outstanding records to be entered. As of 4/5/2010, DBIA has an FTE count of 303.1667 (607 students). The window for FTE updates to the February file is still open. I am working directly with Dr. Luongo to rectify any discrepancies in the February count. These should be resolved within the next two weeks.

Finding 2: How Enrollment Reporting Errors Occurred

The majority of the students enrolled in DBIA at the beginning of the school year were entered as part of the annual "rollover" as the students were enrolled in DBIA at the end of the 2008/09 school year. However, the Guidance Counselor at DBIA provided a schedule for each enrolled student, even those who did not return. Some of these schedules were provided to the FTE Tech as late as FTE week. It is the responsibility of the DBIA staff to inform the FTE Tech of withdrawal dates, students who DNE, and those who do not meet the attendance criteria to be counted for funding in the FTE Survey.

Finding 3: Inconsistent Record Keeping

Accurate record keeping, especially attendance & schedules, is critical for reporting students for funding. The FTE Tech is responsible for entering the information as provided by DBIA. This Department does not have the resources or authority to go to the individual sites to verify that the attendance has been maintained accurately. Every school's principal (or director) is to sign the FTE Eligibility Verification Form (PBSD 2217). The principal attests to the accuracy of the FTE reporting.

In conclusion, DBIA staff (Dr. Luongo) agree with the students reported in the October FTE file. Although there are minor discrepancies in the Feb FTE file, these should be resolved by the end of April. At that point, DBIA will be able to sign off on the Feb FTE file.



Summary Response to the Report Findings

On October 31, 2018, Academic Solutions Academy (5028) and Academic Solutions Academy (5233) were presented with findings from an investigation requested by the Inspector General at the Florida Department of Education's office. In response to the findings, the school is providing additional documentation in addition to the students sign in sheets for students marked present for the FTE Survey 2 & 3 windows.

Response to FTE

The charter school services a high needs population where attendance and education are not the student's top priority. ASA does try its best to service all students and assist them in various alternative methods.

After the District did an investigation and the procedures reviewed by the Administration, several deficiencies were identified and adjusted.

- Students were in attendance in the building but did not sign in on the sheet
- Contracted security services assumed students were signing in upon entry
- Untimely data entry due to work overload

Adjustments

The school has changed its process, as we are aware there were areas that required improvement. For example, the IMT also functioned as our registrar and front office assistant. As we noticed errors due to being overloaded with tasks, the IMT now has been separated from the front office and registration so that the data input will be accurate and timely. In addition, we added additional personnel at the front door during high volume times to ensure students are signing in.

Current Controls for Accurate Data is as follows:

1. Monitor student sign in sheet
2. Have students sign in and out
3. Manually have staff go to each classroom to ensure that all students have signed in for the morning and afternoon sessions.
4. Take daily attendance in TERMS
5. Cross check sign in sheet, digital curriculum and Power Teacher to report daily attendance
6. Monitor student PowerSchool attendance to ensure teachers are taking attendance when students are in their classroom.
7. Continuously make phone calls home and home visits to improve student attendance.
8. Continue to incentivize and reward students that have great attendance. (i.e. pizza party, movie tickets, dress down days, etc.)
9. Continue to assist students with social dilemmas that negatively affect their attendance and performance at school.

During the FTE window, aggressive measures are taken to ensure students are in attendance at least once. This includes home visits, extra phone calls, and extending support for their social problems.

The initial results from the sign in sheets to the FTE reports sent to the state show a difference for each location. Survey 2 showed a difference of 111 for school 5028 and 39 for school 5233. Survey 3 showed a difference of 122 for school 5028 and 59 for school 5233.

In the summer of 2018, school 5028 temporarily relocated while waiting to construct a new facility. The moving company placed all items in 4 different storage units. The teachers and staff assisted with packing student material, documents from their class and classroom materials into boxes. The teachers shred many items in an effort to start the new school year in August with limited space. The school was given approximately two and half weeks to retrieve documents to prove the students did indeed attend the school. Staff used this time to retrieve many boxes and sift through documents. On November 19 2018, submitted to the district was a packet with the documents retrieved. See attached list for reference.

Survey 2

School	Reported	Sign in Form	Documents	Difference
5028	249	138	52	59
5233	147	108	25	14

Survey 3

School	Reported	Sign in Form	Documents	Difference
5028	262	140	70	52
5233	198	139	40	19

Academic Solutions Academy 5028 and Academic Solutions Academy-A 5233 has worked to put together as many documents from individual students to show their attendance during FTE windows. Documents submitted include student work, student attendance records, student login into curriculum, as well as credit sheets earned by students during those windows. There are many pieces of student work that maybe shred or still in boxes buried under things at the storage units. Therefore, showing the difference at each location. This difference is significantly fewer than the original findings and should prove to the district as well as the state that allegations made by a disgruntle employee is unfounded.

ESE

In reference to the ESE student population, in retrieving documentation we have found that all ESE students attended at least one day during the window. Further, all ESE students receive services as required by Florida Statue 1002.33(16)(a)(3) and Florida Administrative Code 6A-6.03028(3).

Graham Livingstone <glivingstone@asacharterschools.org>

12/2
8/17

to BestandBrichte., me

Dear Bonita Hampton,

Academic Solutions Academy (5028) is a charter school in Broward County which submitted the names of 4 teachers who qualify for the Best & Brightest Scholarship.

Broward County Schools is refusing to submit these names to the FLDOE.

We are requesting your assistance regarding this matter, since teachers who qualify for the scholarship will not receive it, & Broward county schools is dealing with this situation in an arbitrary and capricious manner.

Thank you for your help,

Graham Livingstone
(Andrew Kinlock, Principal)
Academic Solutions Academy (5028)
4099 N. Pine Island Rd
Sunrise, Florida 33351
(954)-572-6600
(954)-572-6444 Fax
www.asacharterschools.org

Best and Brightest Scholarship <BestandBrightestScholarship@fldoe.org>

12/2
8/17

to Adam, Adam, Graham, me

Thank you for your email. We are sorry that you are experiencing these difficulties. I am forwarding your concern to the Department's School Choice office to see if a resolution can be found by the January 2, 2018, reporting deadline.
Regards,

Eileen L. McDaniel
Chief, Bureau of Educator Recruitment, Development & Retention
Division of Public Schools/Educator Quality
Florida Department of Education
325 West Gaines Street, Suite 124, Tallahassee, FL 32399

Andrew Kinlock <akinlock@asacharterschools.org>

12/2
8/17

to Graham, BestandBrichte.

Dear Mr. Livingstone:

Let me make some phone calls tomorrow, no need to send out any more email regarding this matter.

Thanks,

Graham Livingstone <glivingstone@asacharterschools.org>

12/2
8/17

to BestandBrichte., me

Dear Bonita Hampton,

Academic Solutions Academy (5028) is a charter school in Broward County which submitted the names of 4 teachers who qualify for the Best & Brightest Scholarship.

Broward County Schools is refusing to submit these names to the FLDOE.

We are requesting your assistance regarding this matter, since teachers who qualify for the scholarship will not receive it, & Broward county schools is dealing with this situation in an arbitrary and capricious manner.

Thank you for your help,

Graham Livingstone
(Andrew Kinlock, Principal)
Academic Solutions Academy (5028)
4099 N. Pine Island Rd
Sunrise, Florida 33351
(954)-572-6600
(954)-572-6444 Fax
www.asacharterschools.org

From: Employee Evaluations <employee.evaluations@browardschools.com>
To: CS-5028 Academic Solutions High <charter5028@browardschools.com>
Cc: "Susan B. Benak" <susan.benak@browardschools.com>, Viviana Plata
<viviana.plata@browardschools.com>
Bcc:
Date: Thu, 14 Dec 2017 15:21:30 +0000
Subject: Best & Brightest Not Qualified
Hello,

Please be aware that the teachers below will not qualify for the \$6000 Best & Brightest award given that our records provided by your school to the District through Survey 5 records indicate that the teachers did not earn a *Highly Effective* overall rating on their 2016-17 evaluation.

Noland	Jeff	5028
Livingstone	Graham	5028

<

Graham Livingstone <givingstone@asacharterschools.org>

12/2
8/17

to Employee, Susan, Viviana, me, Heather

Dear Ms Benak & Mr DeRose,

I was evaluated as "highly effective" for 2016-2017 & Mr. Kinlock would like to correct (or challenge) the record regarding this matter. As you know, Mr Kinlock submitted the template certifying that I was "highly effective".

In summary, I am requesting an investigation into this matter. If a teacher is evaluated as "highly effective", how can that be nullified or disregarded after the fact? This is something that should set off alarm bells, in my opinion. Teachers sign a paper regarding their evaluation. This paper would show that I was evaluated as "highly effective". If Mr. Kinlock is requesting to correct this matter, I would expect you to afford him the opportunity to do so.

Thank you for your help,

Graham Livingstone

employee.evaluations@browardschools.com wrote:

> Hello,

>

> The only teacher from Academic Solutions Academy that will be sent up to the
> FLDOE for the \$6K scholarship is Ms. Ahava Livingstone as a first-year
> teacher. Per the email and phone call we already had with your principal
> (email attached), the others will not be sent up to the State, as they were
> not evaluated as Highly Effective.

> -----Original Message-----

> From: Graham Livingstone [<mailto:glivingstone@asacharterschools.org>]
> Sent: Thursday, December 28, 2017 11:23 AM
> To: Susan B. Benak <susan.benak@browardschools.com>; Viviana Plata
> <viviana.plata@browardschools.com>; Diego S. Derose
> <diego.derose@browardschools.com>
> Cc: Nellz Bloomfield <akinlock@asacharterschools.org>
> Subject: Best & Brightest Scholarship

>

> Dear Mrs. Benak,

>

> Please note that Ahava Livingstone qualifies for the Best & Brightest
> scholarship as a new (first-year) teacher. Please make sure to submit her
> name to the FLDOE, since she qualifies based on SAT scores alone.

>

> With regard to the other teachers, they were evaluated as "highly
> effective", so their names should also be submitted to the FLDOE.

>

> Thank you for your help,

>

> Graham Livingstone
> (Andrew Kinlock, Principal)
> Academic Solutions Academy (5028)
> 4099 N. Pine Island Rd
> Sunrise, Florida 33351
> (954)-572-6600
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SUMMARY OF FINDINGS

5233 - ACADEMIC SOLUTIONS ACADEMY - A

5028 - ACADEMIC SOLUTIONS HIGH SCHOOL

OVER-REPORTED STUDENTS AS OF FEB 22/19

ADDITIONAL DOCUMENTATION PRESENTED FOR SURVEY 2 AND SURVEY 3

FISCAL YEAR 2018

SUMMARY OF OVER REPORTED STUDENTS AND THOSE STUDENTS WITH ANY EVIDENCE OF ATTENDANCE

SCHOOL	SURVEY	State Report	Sign in	No Sign in	Proofs - Nov/18		Pending on Nov/18	Proofs - Feb/19		Students without any kind of proofs	Total Students not accepted
					Received	Accepted		Received	Accepted		
A	B	C	D	E	F	G	H	I	J		
5028	2	249	138	111	52	14	97	79	1	18	96
	3	262	140	122	70	16	106	90	4	16	102
Total				233	122	30	203	169	5	34	198

5233	2	147	108	39	25	7	32	22	0	10	32
	3	198	139	59	40	11	48	32	2	16	46
Total				98	65	18	80	54	2	26	78

The above workpaper is a summary showing the student information by school and by survey period. For example, in survey 3 Academic Solution High School (5028) reported 262 students to the State. The analysis of the signed attendance records verified the attendance of 140 students, the balance of students without proof of attendance is 122 students. The school provided proof attendance for 70 students in November 2018, out of which 16 were accepted. Later, in February 2019, the school provided attendance records for 90 students out which 4 were accepted; consequently the number of students that were not accepted is calculated as follows: $262 - 140 - 16 - 4 = 102$ are the number of students without a valid supporting attendance documentation.

C=A-B
F= C-E
J=F-H
J=C-E-H
I=F-G

Charter Schools in Broward County
Academic Solutions Charter Schools
FY18 - Ineligible FTE based on Attendance Audit

Estimated Financial Impact

Loc.	Charter School	FY18 FEFP Revenue Paid to School			Ineligible UFTE		
		UFTE	Base Funding	Total Revenue	Ineligible UFTE *	Base Funding	Total Revenue
5028	Academic Solutions High School	253.70	\$1,111,741	\$1,624,447	98.61	\$427,667	\$614,770
5233	Academic Solutions Academy - A	169.67	740,801	1,080,028	38.70	167,909	239,506
Grand Total		423.37	\$1,852,542	\$2,704,475	137.31	\$595,576	\$854,276

* Ineligible students UFTE was calculated based on the student's information verified by Academic Solutions and the Office of the Chief Auditor.

Revenue Estimate Worksheet for 5028 Academic Solutions High School Charter School

Based on the 2017-18 FEFP Final Calculation

School District:

Broward

1. 2017-18 FEFP State and Local Funding

Base Student Allocation

\$4,203.95

District Cost Differential 1.0260

Program	Number of FTE	Program Cost Factor	Weighted FTE (2) x (3)	2017-18 Base Funding
				(WFTE x BSA x DCD)
(1)	(2)	(3)	(4)	(5)
101 Basic K-3		1.107	0.0000	\$ -
111 Basic K-3 with ESE Services		1.107	0.0000	\$ -
102 Basic 4-8		1.000	0.0000	\$ -
112 Basic 4-8 with ESE Services		1.000	0.0000	\$ -
103 Basic 9-12	89.01	1.001	89.0990	\$ 384,307
113 Basic 9-12 with ESE Services	7.50	1.001	7.5075	\$ 32,382
254 ESE Level 4 (Grade Level PK-3)		3.619	0.0000	\$ -
254 ESE Level 4 (Grade Level 4-8)		3.619	0.0000	\$ -
254 ESE Level 4 (Grade Level 9-12)		3.619	0.0000	\$ -
255 ESE Level 5 (Grade Level PK-3)		5.526	0.0000	\$ -
255 ESE Level 5 (Grade Level 4-8)		5.526	0.0000	\$ -
255 ESE Level 5 (Grade Level 9-12)		5.526	0.0000	\$ -
130 ESOL (Grade Level PK-3)		1.212	0.0000	\$ -
130 ESOL (Grade Level 4-8)		1.212	0.0000	\$ -
130 ESOL (Grade Level 9-12)	2.10	1.212	2.5452	\$ 10,978
300 Career Education (Grades 9-12)		1.001	0.0000	\$ -
Totals	98.61		99.1517	\$ 427,667

Letters in Parentheses Refer to Notes at Bottom of Worksheet:

Additional FTE (a)	Number of FTE	2017-18 Base Funding (WFTE x BSA x DCD)
Advanced Placement		\$ -
International Baccalaureate		\$ -
Advanced International Certificate		\$ -
Industry Certified Career Education		\$ -
Early High School Graduation		\$ -
Small District ESE Supplement		\$ -
Total Additional FTE	0.0000	Additional Base Funds \$ -
Total Funded Weighted FTE	99.1517	Total Base Funding \$ 427,667

Charter schools should contact their school district sponsor regarding eligible FTE.
Please note that "Number of FTE" is NOT equivalent to number of students enrolled in these courses or programs. Please refer to footnote (a) below.

2. ESE Guaranteed Allocation:	FTE	Grade Level	Matrix Level	Guarantee Per Student	
Additional Funding from the ESE		PK-3	251	\$ 1,058	\$ -
Guaranteed Allocation. Enter the FTE from 111,112 and 113 by grade and matrix level.		PK-3	252	\$ 3,418	\$ -
Students who do not have a matrix level should be considered 251. This total should equal all FTE from programs 111, 112 and 113 above.		PK-3	253	\$ 6,974	\$ -
		4-8	251	\$ 1,187	\$ -
		4-8	252	\$ 3,546	\$ -
		4-8	253	\$ 7,102	\$ -
	6.00	9-12	251	\$ 845	\$ 5,070
	1.50	9-12	252	\$ 3,204	\$ 4,806
		9-12	253	\$ 6,760	\$ -
Total FTE with ESE Services	7.50			Total ESE Guarantee	\$ 9,876

3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C27 above by the district's total UFTE to obtain school's UFTE share. Charter School UFTE: 98.61 ÷ District's Total UFTE: 269,333.79

= 0.0366%

3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E37 above by the district's total WFTE to obtain school's WFTE share. Charter School WFTE: 99.15 ÷ District's Total WFTE: 294,053.41

= 0.0337%

4. Supplemental Academic Instruction (UFTE share)	(b)	<u>54,449,725</u>	x	0.0366%	\$	<u>19,929</u>
300 Lowest Performing Schools Allocation	(d)				\$	<u>-</u>
Charter schools on the list of 300 lowest performing elementary schools should contact their school district sponsor to obtain additional fun						
5. Discretionary Millage Compression Allocation						
.748 Mills (UFTE share)	(b)	<u>0</u>	x	0.0366%	\$	<u>-</u>
6. Digital Classrooms Allocation (UFTE share)	(b)(e)	<u>4,701,135</u>	x	0.0366%	\$	<u>1,721</u>
7. Safe Schools Allocation (UFTE share)	(b)	<u>5,944,683</u>	x	0.0366%	\$	<u>2,176</u>
8. Instructional Materials Allocation (UFTE share)	(b)	<u>20,175,870</u>	x	0.0366%	\$	<u>7,384</u>
Dual Enrollment Instructional Materials Allocation	(f)				\$	<u>-</u>
ESE Applications Allocation:					\$	<u>-</u>
Charter schools should contact their school district sponsor regarding eligibility and distribution of ESE Applications funds.						
9. Declining Enrollment (WFTE share)	(c)	<u>320,070</u>	x	0.0337%	\$	<u>108</u>
10. Sparsity Supplement (WFTE share)	(c)	<u>0</u>	x	0.0337%	\$	<u>-</u>
11. Reading Allocation (WFTE share)	(c)	<u>12,027,634</u>	x	0.0337%	\$	<u>4,053</u>
12. Discretionary Local Effort (WFTE share)	(c)	<u>138,928,266</u>	x	0.0337%	\$	<u>46,819</u>
13. Proration to Funds Available (WFTE share)	(c)	<u>0</u>	x	0.0337%	\$	<u>-</u>
14. Discretionary Lottery (WFTE share)	(c)	<u>499,424</u>	x	0.0337%	\$	<u>168</u>
15. Additional Allocation (WFTE share)	(c)	<u>337,700</u>	x	0.0337%	\$	<u>114</u>
16. Class Size Reduction Funds:						
<u>Weighted FTE (not including Add-On) X</u>		<u>DCD</u>	<u>X Allocation factors</u>			
PK - 3	0.0000	1.0260	1,317.03	=		<u>0</u>
4-8	0.0000	1.0260	898.36	=		<u>0</u>
9-12	99.1517	1.0260	900.53	=		<u>91,611</u>
Total *	<u>99.1517</u>		Total Class Size Reduction Funds		\$	<u>91,611</u>
(*Total FTE should equal total in Section 1, column (4) and should not include any additional FTE from Section 1.)						
17. Student Transportation						
Enter All Adjusted Fundable Riders	(g)	<u>8</u>	x	393	\$	<u>3,144</u>
Enter All Adjusted ESE Riders			x	1,386	\$	<u>-</u>
18. Federally Connected Student Supplement						
(h)						
Impact Aid Student Type	Number of Students	Exempt Property Allocation	Impact Aide Student Allocation	Total		
Military and Indian Lands		\$0.00	\$0.00	\$	<u>-</u>	
Civilians on Federal Lands		\$0.00	\$0.00	\$	<u>-</u>	
Students with Disabilities			\$0.00	\$	<u>-</u>	
Total				\$	<u>-</u>	
19. Florida Teachers Classroom Supply Assistance Program	(i)			\$	<u>-</u>	
20. Food Service Allocation	(j)			\$	<u>-</u>	
				Total	\$	<u>614,770</u>
21. Funding for the purpose of calculating the administrative fee for ESE charter schools.						
If you have more than a 75% ESE student population, please place a 1 in the following box:				(k)	\$	<u>-</u>

NOTES:

- (a) Additional FTE includes FTE earned through Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Industry Certified Career Education (CAPE), Early High School Graduation and the small district ESE Supplement, pursuant to s. 1011.62(1)(l-p), F.S.
- (b) District allocations multiplied by percentage from item 3A.
- (c) District allocations multiplied by percentage from item 3B.
- (d) Additional funds are provided within the Supplemental Academic Instruction Allocation to support an additional hour of reading instruction in the 300 lowest performing elementary schools pursuant to s. 1011.62(1)(f), F.S. Charter schools that are on the list of 300 lowest performing elementary schools could consult their district sponsor to obtain these additional funds.
- (e) The Digital Classroom Allocation is provided pursuant to s. 1011.62(12), F.S.
- (f) School districts are required to pay for instructional materials used for the instruction of public high school students who are earning credit toward high school graduation under the dual enrollment program as provided in s. 1011.62(1)(i), F.S.

(g) Numbers entered here will be multiplied by the district level transportation funding per rider. "All Adjusted Fundable Riders" should include both basic and ESE Riders. "All Adjusted ESE Riders" should include only ESE Riders.

(h) The Federally Connected Student Supplement provides additional funding for students on federal lands that receive Section 8003 impact aide pursuant to s. 1011.62(13), F.S.

(i) Teacher Classroom Supply Assistance Program allocation pursuant to s. 1012.71, F.S., for certified teachers employed by a public school district or public charter school before September 1 of each year whose full-time or job-share responsibility is the classroom instruction of students in prekindergarten through grade 12, including full-time media specialists and certified school counselors serving students in prekindergarten through grade 12, who are funded through the FEFP.

(j) Funding based on student eligibility and meals provided, if participating in the National School Lunch Program.

(k) Consistent with s. 1002.33(20)(a), F.S., for charter schools with a population of 75% or more ESE students, the administrative fee shall be calculated based on unweighted full-time equivalent students.

Administrative fees:

Administrative fees charged by the school district pursuant to s. 1002.33(20)(a), F.S., shall be calculated based upon 5% of available funds from the FEFP and categorical funding for which charter students may be eligible. To calculate the administrative fee to be withheld for schools with more than 250 students, divide the school population into 250. Multiply that fraction times the funds available, then times 5%.

For high performing charter schools, administrative fees charged by the school district shall be calculated based upon 2% of available funds from the FEFP and categorical funding for which charter students may be eligible. To calculate the administrative fee to be withheld for schools with more than 250 students, divide the school population into 250. Multiply that fraction times the funds available, then times 2%.

Other:

FEFP and categorical funding are recalculated during the year to reflect the revised number of full-time equivalent students reported during the survey periods designated by the Commissioner of Education.

Revenues flow to districts from state sources and from county tax collectors on various distribution schedules.

Revenue Estimate Worksheet for **5233 Academic Solutions Academy A** Charter School

Based on the 2017-18 FEFP Final Calculation

School District:

Broward

1. 2017-18 FEFP State and Local Funding

Base Student Allocation

\$4,203.95

District Cost Differential 1.0260

Program	Number of FTE	Program Cost Factor	Weighted FTE (2) x (3)	2017-18 Base Funding
				(WFTE x BSA x DCD)
(1)	(2)	(3)	(4)	(5)
101 Basic K-3		1.107	0.0000	\$ -
111 Basic K-3 with ESE Services		1.107	0.0000	\$ -
102 Basic 4-8		1.000	0.0000	\$ -
112 Basic 4-8 with ESE Services		1.000	0.0000	\$ -
103 Basic 9-12	34.86	1.001	34.8949	\$ 150,511
113 Basic 9-12 with ESE Services	2.94	1.001	2.9429	\$ 12,693
254 ESE Level 4 (Grade Level PK-3)		3.619	0.0000	\$ -
254 ESE Level 4 (Grade Level 4-8)		3.619	0.0000	\$ -
254 ESE Level 4 (Grade Level 9-12)		3.619	0.0000	\$ -
255 ESE Level 5 (Grade Level PK-3)		5.526	0.0000	\$ -
255 ESE Level 5 (Grade Level 4-8)		5.526	0.0000	\$ -
255 ESE Level 5 (Grade Level 9-12)		5.526	0.0000	\$ -
130 ESOL (Grade Level PK-3)		1.212	0.0000	\$ -
130 ESOL (Grade Level 4-8)		1.212	0.0000	\$ -
130 ESOL (Grade Level 9-12)	0.90	1.212	1.0908	\$ 4,705
300 Career Education (Grades 9-12)		1.001	0.0000	\$ -
Totals	38.70		38.9286	\$ 167,909

Letters in Parentheses Refer to Notes at Bottom of Worksheet:

Additional FTE (a)	Number of FTE	2017-18 Base Funding (WFTE x BSA x DCD)
Advanced Placement		\$ -
International Baccalaureate		\$ -
Advanced International Certificate		\$ -
Industry Certified Career Education		\$ -
Early High School Graduation		\$ -
Small District ESE Supplement		\$ -
Total Additional FTE	0.0000	Additional Base Funds \$ -
Total Funded Weighted FTE	38.9286	Total Base Funding \$ 167,909

Number of FTE
Charter schools should contact their school district sponsor regarding eligible FTE.
Please note that "Number of FTE" is NOT equivalent to number of students enrolled in
these courses or programs. Please refer to footnote (a) below.

2. ESE Guaranteed Allocation:	FTE	Grade Level	Matrix Level	Guarantee Per Student
Additional Funding from the ESE		PK-3	251	\$ 1,058 \$ -
Guaranteed Allocation. Enter the FTE from		PK-3	252	\$ 3,418 \$ -
111,112 and 113 by grade and matrix level.		PK-3	253	\$ 6,974 \$ -
Students who do not have a matrix level		4-8	251	\$ 1,187 \$ -
should be considered 251. This total should		4-8	252	\$ 3,546 \$ -
equal all FTE from programs 111, 112 and		4-8	253	\$ 7,102 \$ -
113 above.	2.94	9-12	251	\$ 845 \$ 2,484
		9-12	252	\$ 3,204 \$ -
		9-12	253	\$ 6,760 \$ -
Total FTE with ESE Services	2.94			Total ESE Guarantee \$ 2,484

3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C27 above by the district's total UFTE to obtain school's UFTE share. Charter School UFTE: 38.70 ÷ District's Total UFTE: 269,333.79

= 0.0144%

3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E37 above by the district's total WFTE to obtain school's WFTE share. Charter School WFTE: 38.93 ÷ District's Total WFTE: 294,053.41

= 0.0132%

4. Supplemental Academic Instruction (UFTE share)	(b)	<u>54,449,725</u>	x	0.0144%	\$	<u>7,841</u>
300 Lowest Performing Schools Allocation	(d)				\$	<u>-</u>
Charter schools on the list of 300 lowest performing elementary schools should contact their school district sponsor to obtain additional funds.						
5. Discretionary Millage Compression Allocation						
.748 Mills (UFTE share)	(b)	<u>0</u>	x	0.0144%	\$	<u>-</u>
6. Digital Classrooms Allocation (UFTE share)	(b)(e)	<u>4,701,135</u>	x	0.0144%	\$	<u>677</u>
7. Safe Schools Allocation (UFTE share)	(b)	<u>5,944,683</u>	x	0.0144%	\$	<u>856</u>
8. Instructional Materials Allocation (UFTE share)	(b)	<u>20,175,870</u>	x	0.0144%	\$	<u>2,905</u>
Dual Enrollment Instructional Materials Allocation	(f)				\$	<u>-</u>
ESE Applications Allocation:					\$	<u>-</u>
Charter schools should contact their school district sponsor regarding eligibility and distribution of ESE Applications funds.						
9. Declining Enrollment (WFTE share)	(c)	<u>320,070</u>	x	0.0132%	\$	<u>42</u>
10. Sparsity Supplement (WFTE share)	(c)	<u>0</u>	x	0.0132%	\$	<u>-</u>
11. Reading Allocation (WFTE share)	(c)	<u>12,027,634</u>	x	0.0132%	\$	<u>1,588</u>
12. Discretionary Local Effort (WFTE share)	(c)	<u>138,928,266</u>	x	0.0132%	\$	<u>18,339</u>
13. Proration to Funds Available (WFTE share)	(c)	<u>0</u>	x	0.0132%	\$	<u>-</u>
14. Discretionary Lottery (WFTE share)	(c)	<u>499,424</u>	x	0.0132%	\$	<u>66</u>
15. Additional Allocation (WFTE share)	(c)	<u>337,700</u>	x	0.0132%	\$	<u>45</u>
16. Class Size Reduction Funds:						
<u>Weighted FTE (not including Add-On) X</u>		<u>DCD</u>	<u>X Allocation factors</u>			
PK - 3	0.0000	1.0260	1,317.03	=		<u>0</u>
4-8	0.0000	1.0260	898.36	=		<u>0</u>
9-12	38.9286	1.0260	900.53	=		<u>35,968</u>
Total *	<u>38.9286</u>		Total Class Size Reduction Funds		\$	<u>35,968</u>
(*Total FTE should equal total in Section 1, column (4) and should not include any additional FTE from Section 1.)						
17. Student Transportation	(g)					
Enter All Adjusted Fundable Riders		<u>2</u>	x	393	\$	<u>786</u>
Enter All Adjusted ESE Riders			x	1,386	\$	<u>-</u>
18. Federally Connected Student Supplement	(h)					
Impact Aid Student Type	Number of Students	Exempt Property Allocation	Impact Aide Student Allocation	Total		
Military and Indian Lands		\$0.00	\$0.00	\$	<u>-</u>	
Civilians on Federal Lands		\$0.00	\$0.00	\$	<u>-</u>	
Students with Disabilities			\$0.00	\$	<u>-</u>	
Total				\$	<u>-</u>	
19. Florida Teachers Classroom Supply Assistance Program	(i)			\$	<u>-</u>	
20. Food Service Allocation	(j)			\$	<u>-</u>	
				Total	\$	<u>239,506</u>
21. Funding for the purpose of calculating the administrative fee for ESE charter schools.	(k)					
If you have more than a 75% ESE student population, please place a 1 in the following box:				\$	<u>-</u>	

NOTES:

- (a) Additional FTE includes FTE earned through Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Industry Certified Career Education (CAPE), Early High School Graduation and the small district ESE Supplement, pursuant to s. 1011.62(1)(l-p), F.S.
- (b) District allocations multiplied by percentage from item 3A.
- (c) District allocations multiplied by percentage from item 3B.
- (d) Additional funds are provided within the Supplemental Academic Instruction Allocation to support an additional hour of reading instruction in the 300 lowest performing elementary schools pursuant to s. 1011.62(1)(f), F.S. Charter schools that are on the list of 300 lowest performing elementary schools could consult their district sponsor to obtain these additional funds.
- (e) The Digital Classroom Allocation is provided pursuant to s. 1011.62(12), F.S.
- (f) School districts are required to pay for instructional materials used for the instruction of public high school students who are earning credit toward high school graduation under the dual enrollment program as provided in s. 1011.62(1)(i), F.S.

(g) Numbers entered here will be multiplied by the district level transportation funding per rider. "All Adjusted Fundable Riders" should include both basic and ESE Riders. "All Adjusted ESE Riders" should include only ESE Riders.

(h) The Federally Connected Student Supplement provides additional funding for students on federal lands that receive Section 8003 impact aide pursuant to s. 1011.62(13), F.S.

(i) Teacher Classroom Supply Assistance Program allocation pursuant to s. 1012.71, F.S., for certified teachers employed by a public school district or public charter school before September 1 of each year whose full-time or job-share responsibility is the classroom instruction of students in prekindergarten through grade 12, including full-time media specialists and certified school counselors serving students in prekindergarten through grade 12, who are funded through the FEFP.

(j) Funding based on student eligibility and meals provided, if participating in the National School Lunch Program.

(k) Consistent with s. 1002.33(20)(a), F.S., for charter schools with a population of 75% or more ESE students, the administrative fee shall be calculated based on unweighted full-time equivalent students.

Administrative fees:

Administrative fees charged by the school district pursuant to s. 1002.33(20)(a), F.S., shall be calculated based upon 5% of available funds from the FEFP and categorical funding for which charter students may be eligible. To calculate the administrative fee to be withheld for schools with more than 250 students, divide the school population into 250. Multiply that fraction times the funds available, then times 5%.

For high performing charter schools, administrative fees charged by the school district shall be calculated based upon 2% of available funds from the FEFP and categorical funding for which charter students may be eligible. To calculate the administrative fee to be withheld for schools with more than 250 students, divide the school population into 250. Multiply that fraction times the funds available, then times 2%.

Other:

FEFP and categorical funding are recalculated during the year to reflect the revised number of full-time equivalent students reported during the survey periods designated by the Commissioner of Education.

Revenues flow to districts from state sources and from county tax collectors on various distribution schedules.