

**INVESTIGATION REPORT**

**Investigation of Selected Charter Schools**

**Championship Academy of Distinction at Davie, Inc. - 5422**  
**Championship Academy of Distinction at Davie High School, Inc. - 5219**  
**Championship Academy of Distinction at Hollywood, Inc. - 5361**  
**Championship Academy of Distinction at Hollywood Middle, Inc. - 5215**  
**Championship Academy of Distinction of K-8, Inc. - 5234**

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**To be presented to the:**

**Audit Committee on  
September 14, 2020**

**The School Board of Broward County, Florida on  
October 6, 2020**

**By**

**The Office of the Chief Auditor**



## **The School Board of Broward County, Florida**

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## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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September 8, 2020

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

### The School Board of Broward County, Florida

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Robin Bartleman  
Heather P. Brinkworth  
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Ann Murray  
Nora Rupert

Robert W. Runcie,  
Superintendent of Schools

Ladies and Gentlemen:

We have performed an investigation of Championship Academy of Distinction Schools - 5422, 5219, 5361, 5215, and 5234 (Charter Schools) pursuant to a request from the Florida Department of Education, Office of Inspector General (OIG), OIG Correspondence #2019050026. The OIG's request is based upon an anonymous complaint alleging that the CEO of the management company, Mr. Gustavo Prats, embezzled school funds and hired a relative and a friend with above-market salaries. In addition, the complaint alleged that he used his position to hide payments by withdrawing the salaries from all of the schools, applied for a charter school with the Championship name without the knowledge of their governing board, and gave instructions not to disburse to teachers the funds earmarked for teachers incentives.

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

Our investigation noted that the CEO hired two employees with above-market salaries, and we established that the schools' governing board did not approve the salaries and the hiring of the persons and disbursement of the Best and Brightest Charter School Teacher Scholarship Awards were delayed. Finally, we noted that the schools' policies and procedures and bylaws do not require the governing board to approve the salaries and the hiring of personnel.

The OCA and the Charter Schools Management/Support Department met with representatives from the Schools on July 29, 2020 to discuss this report. We intend to follow up on their responses as part of our normal follow up process.

Sincerely,

*/s/ Joris M. Jabouin*

Joris M. Jabouin, CPA

DISTRIBUTION LIST

John Sullivan, Task Assigned, Chief Portfolio Services Officer  
Robert Paul Vignola, Deputy General Counsel  
Donte Fulton-Collins, Director, Charter Schools Management/Support  
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Melissa Bustamante, Vice President, Championship Academy of Distinction  
Maria Valladares, Board Member, Championship Academy of Distinction  
Maria Noemi Vizcaino, Board Member, Championship Academy of Distinction  
Henry Suckie, Principal, Championship Academy of Distinction - 5219  
Savitra Guthrie, Principal, Championship Academy of Distinction - 5361 & 5215  
Jon Losieniecki, Principal, Championship Academy of Distinction - 5234  
Patsy Reid, Principal, Championship Academy of Distinction - 5422  
Cynthia Dotson, CEO, Charter School Management Solutions, LLC and  
Championship Academy of Distinction, LLC

Note: Report is available to the public at [www.browardschools.com/audit](http://www.browardschools.com/audit)

## **BACKGROUND**

On June 6, 2019, the Florida Department of Education's Office of the Inspector General (OIG) requested that the School Board of Broward County, Florida (the District) investigate the following allegations against Mr. Gustavo A. Prats of the Championship Academy of Distinction Charter Schools:

1. Mr. Prats used his position and influence as CEO of the management companies for Championship Academy of Distinction to embezzle funds from the school.
2. Mr. Prats hired his mother, Ms. Miriam Alvare, to work for the schools as a reading interventionist with a salary of \$130,000.
3. Ms. Alvare's pay was drawn from each of the separate campuses.
4. Mr. Prats set the salary for his secretary, Ms. Jennifer Carreno, at \$80,000.
5. The position and salary for Ms. Alvare and Ms. Carreno were not approved by the schools' Governing Board.
6. Mr. Prats instructed that funds earmarked for teacher incentives to not be distributed.
7. Mr. Prats opened the Summit Academy in Coral Springs, a school whose charter was approved under the Championship Academy of Distinction.
8. Mr. Prats' relationship with Ms. Jody Perry, the District's Former Director of Charter Schools Management/Support, allowed his activities to go undetected.

A copy of the complaint is attached as Exhibit 1. The Office of the Chief Auditor (OCA) is aware of litigation between Mr. Prats and Ms. Cynthia Dotson, Charter School Management Solutions, LLC and Championship Academy of Distinction, LLC. Ms. Dotson is now the current CEO of Charter School Management Solutions, LLC and Championship Academy of Distinction, LLC. The OCA has modified the wording in the complaint into our investigation report for grammar, spelling and structure.

There are five Championship Academy of Distinction schools in three different locations:

1. Championship Academy of Distinction at Davie (5422) located at:  
3367 N. University Drive  
Hollywood, FL 33024

2. Championship Academy of Distinction at Davie High School (5219) located at:  
3020 NW 33<sup>rd</sup> Avenue  
Lauderdale Lakes, FL 33311
  
3. Championship Academy of Distinction at Hollywood (5361) located at:  
1100 Hillcrest Drive  
Hollywood, FL 33021
  
4. Championship Academy of Distinction at Hollywood Middle (5215) located at:  
1100 Hillcrest Drive  
Hollywood, FL 33021
  
5. Championship Academy of Distinction of K-8 (5234) located at:  
7100 W. Oakland Park Boulevard  
Sunrise, FL 33313

According to the Florida Department of Education website, Charter School Management Solutions, LLC is the management company of Championship Academy of Distinction at Davie High School (5219), Championship Academy of Distinction, LLC is the management company for all other Championship Academy of Distinction Schools.

The following table shows the schools' contract period with the District:

School Name	School Number	Contract until year
Championship Academy of Distinction at Hollywood	5361	2020
Championship Academy of Distinction at Davie	5422	2021
Championship Academy of Distinction at Davie High School	5219	2021
Championship Academy of Distinction at Hollywood Middle	5215	2021
Championship Academy of Distinction of K-8	5234	2022

## **SCOPE AND METHODOLOGY**

Based on the OIG's correspondence, the OCA commenced an investigation on the aforementioned allegations.

The procedures of our investigation primarily consisted of interviews with school administrators and District employees. In addition, we reviewed the followings records;

- The reading interventionist and the secretary's contracts with the schools;
- the schools' Governing Board meeting transcripts;
- the schools' policies and procedures manual;
- the schools' accounting records for the year 2018/2019;

- the schools' contracts with the District;
- Summit's school contract with the District;
- the schools' payroll ledgers for the year 2018/2019;
- the schools' disbursements for the year 2018/2019 and current;
- list of recipients of the Best and Brightest Teacher Scholarship for the year 2018/2019; and
- list of recipients of the Charter School Teachers Classroom Supply Assistance Program.

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

### **INVESTIGATION AUDIT MEETING – JULY 29, 2020**

The OCA and the Charter Schools Management/Support Department met with the following representatives from the Schools on July 29, 2020 to discuss the contents of this report:

- Cynthia Dotson, CEO, Charter School Management Solutions, LLC and Championship Academy of Distinction, LLC
- William Frisby, Board Chair, Championship Academy of Distinction
- Melissa Bustamante, Vice President, Championship Academy of Distinction
- Allison Becka, Accountant, Championship Academy of Distinction

During the meeting each of the allegations were discussed in detail. The school was asked to provide responses to the applicable allegations. Their responses are included as Exhibit 5 to this report.

Ms. Dotson informed the OCA that she was the person who filed the anonymous complaint with the OIG. Ms. Dotson elaborated on allegation number 8 and stated that she was concerned that Mr. Prats used her credentials to open Summit Academy. She further stated that Mr. Prats submitted a charter school application with the Orange County School District that was denied. The OCA included her concerns in our investigation.

Finally, Ms. Dotson informed the OCA that a legal settlement was reached between Mr. Pratts and the schools.

### **INVESTIGATION AUDIT MEETING – AUGUST 27, 2020**

The OCA met with the representatives from the Schools on August 27, 2020 to discuss the scope of the agreed-upon procedures engagement recommended by the OCA in Allegation one. The following persons were at the meeting:



- Allison Becka, Accountant, Championship Academy of Distinction
- Hugh Jarrett, Consultant to the Schools
- Heather McDonough, McDonough CPA Solutions

At the meeting, the OCA provided minimum areas that should be covered for the agreed-upon procedures. During the meeting, Mr. Jarrett also informed the OCA that effective July 1, 2020, schools 5219 and 5234 do not have a management company and are self-managed.

#### **ADDITIONAL INFORMATION**

- Mr. Prats now serves as the Principal for Summit Academy.
- Ms. Carreno now serves as the Operations Manager for Summit Academy.
- Our investigation focused on the Championship Academy of Distinction Charter Schools. We did not contact Mr. Prats and Ms. Carreno with respect to this investigation or review any financial information related to Summit Academy.
- We may review Summit Academy following the conclusion of this investigation.

## ALLEGATIONS ANALYSIS

1. Mr. Prats used his position and influence as CEO of the management companies for Championship Academy of Distinction to embezzle funds from the school.

We analyzed the schools' disbursements for the year 2018/2019 and found no evidence that Mr. Prats embezzled funds.

Due to inherent limitations in our access to the day-to-day environment, we cannot assure that there were no fraudulent transactions at the schools. Our work was limited to reviewing significant transactions in the schools' books and records. We cannot provide any assurance that fraud did not occur but are noting that we did not detect fraud during our investigation.

Based on the findings in this report, we noted issues in the control environment at the schools. Those issues and those outside of the scope of the investigation should be taken into account to evaluate the existence of fraud.

### Recommendation

The schools should engage an outside firm to review all significant transactions. During the schools' meeting with the District on July 29, 2020, they indicated that they would request that their audit firm perform an agreed-upon procedure report. A copy of the draft agreed-upon procedures engagement letter should be provided to the District within 60 days after our report. A copy of the agreed-upon procedures report should be provided to the District 120 days after our report.

### Response from the Charter Schools Management Company

The School is in the process of engaging an independent CPA to perform set agreed upon procedures in response to this recommendation. We will provide the Chief Auditor with a list of those procedures for approval within the next two weeks. The allegation was specific to payroll transactions. As seen in responses below, the governing board will take a significant roll in approving employee contracts and salaries. Furthermore, payroll procedures as provided in our accounting policy and procedure manual include appropriate segregation of duties limiting the ability for collusion or fraud to occur. In addition, Championship has implemented an additional layer of control over a payroll. Attached are email correspondence from our Business Manager and school principals verifying and approving payroll expenses.

See attachments in Exhibit 5.

## ALLEGATIONS ANALYSIS

2. Mr. Prats hired his mother, Ms. Miriam Alvare, to work for the schools as a reading interventionist with a salary of \$130,000.

Our analysis of the schools' records found that Mr. Prats hired his mother for the school years 2018 through 2020.

The contract with Ms. Miriam Alvare, Mr. Prats' mother, was for administrator/reading specialist with an annual salary of \$120,000 effective on June 30, 2018. The contract states that this salary paid is in accordance with schedule of payments in effect for other certified employees.

The contract was approved by the Championship Academy Lead Principal, Ms. Savitra Guthrie. Please see Exhibit 2.

Our investigation established that Ms. Guthrie had signed those contracts. Ms. Guthrie indicated that it was routine that Mr. Prats, who was her boss for seven years, gave her documents to sign. She accepted that she did not make any inquiries regarding the salaries in the contracts, but she stated that as a subordinate of Mr. Prats, she was not able to contest the negotiations or agreements that Mr. Prats had established in the performance of his functions.

We researched the current District salaries for teachers. An excerpt from those salaries is as follows:

Years of Experience	Salary	Starting
0-2	41,233	After June 30, 2019
9-10	44,531	After June 30, 2019
18	48,684	After June 30, 2019

We researched the duties of the schools' Governing Board in relation to compensation and found that the Policies and Procedures Manual, section 2.7.5 state:

*“Periodic Reviews*

*To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:*

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining.”*

We also reviewed the schools' Bylaws and the Policies and Procedures Manual and found that they did not explicitly include among the duties of the schools' Governing Board the approval of new hires.

We found that currently the schools' Bylaws article IV, number 11.j-k states that the duties of the Board should include: *"j. Enter into agreements and contracts with individuals, groups of individuals, corporations, or governments for any lawful purpose; k. To hire, supervise and direct an individual who will be responsible for the day-to-day operations of the System."*

Section 11.j of article IV of the schools' Bylaws is the closest to a requirement for Governing Board approval for contract new hires. Although, it does not require that the schools' new hires must be approved by the schools' Governing Board.

### Observations

Ms. Alvarez had a contract as a reading specialist for the years 2018 through 2020 with the Championship Board with an annual salary of \$120,000.

This contract was not approved by the Championship Governing Board but instead was approved by the Championship schools' Lead Principal.

The schools' Policies and Procedures Manual requires the Governing Board to periodically review the reasonableness of the schools' compensation arrangements to avoid losing the schools' tax-exempt status.

Mr. Prats' position as CEO of the schools' management companies facilitated the expedited approval of the contract by the Lead Principal of the Championship Academy of Distinction Schools.

The schools' Bylaws and the Policies and Procedures Manual do not indicate that labor contracts must be approved by the schools' Governing Board. The Bylaws only mention that the Board could enter into contracts with individuals for any lawful purpose.

The schools' Policies and Procedures Manual requires the performance of periodic reviews of the compensation arrangements of the schools.

### Recommendations

The schools should include in their Policies and Procedures Manual a requirement that labor contracts need to be approved by the schools' Governing Board.

The schools should implement section 2.7.5 of their Policies and Procedures Manual.

### Response from the Charter Schools Management Company

The School's Policy and Procedure manual will be updated to include: A list of all positions and salaries will be provided to the Board for approval in conjunction with the annual operating budget for approval. This list will be implemented into the individual contracts.

All salaries are based on the School District of Broward County School's salaries for individual position.

## ALLEGATIONS ANALYSIS

3. Ms. Alvare's pay was drawn from each of the separate campuses.

The review of the schools' accounting ledgers and payroll show that the salary of Ms. Alvare was drawn from all Championship schools.

The withdrawals from each school for the period between July 2018 through February 15, 2019 to pay Ms. Alvare were as follows:

School MSID	Amount
5422	25,354.46
5219	3,197.53
5361	13,784.12
5215	16,852.84
5234	17,923.15
Total	\$ 77,112.10

### Observations

The allegation is valid. The payments to Ms. Alvare were taken from all the Championship schools' budgets.

### Response from the Charter Schools Management Company

No further action is needed, and no response is needed.

## ALLEGATIONS ANALYSIS

4. Mr. Prats set the salary for his secretary, Ms. Jennifer Carreno, at \$80,000.

Our analysis of the schools' records found that Mr. Prats hired Ms. Jennifer Carreno for the position of director of compliance. Further inquiries during our investigation found that Ms. Carreno also served as Mr. Prats secretary.

The contract with Ms. Carreno was for director of compliance with an annual salary of \$100,000 effective from July 1, 2018 through July 15, 2019.

The contract was approved by the Championship Academy Lead Principal, Ms. Savitra Guthrie. Please see Exhibit 3.

Our investigation established that Ms. Guthrie had signed that contract. Ms. Guthrie indicated that it was routine that Mr. Prats, who was her boss for seven years, gave her documents to sign. She accepted that she did not make any inquiries regarding the salaries in the contracts, but she stated that as a subordinate of Mr. Prats, she was not able to contest the negotiations or agreements that Mr. Prats had established in the performance of his functions.

The withdrawals from the schools for the period between July 2018 through June 2019 to pay Ms. Carreno were as follows:

School MSID	Amount
5215	19,399.76
5234	2,268.00
5361	12,004.54
5422	43,722.19
Total	\$ 77,394.49

We researched the duties of the schools' Governing Board in relation to compensation and found that the Policies and Procedures Manual, section 2.7.5 state:

*"Periodic Reviews*

*To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:*

- a. *Whether compensation arrangements and benefits are reasonable, based on competent survey information and the result of arm's length bargaining."*

We also reviewed the schools' Bylaws and the Policies and Procedures Manual and found that they did not explicitly include among the duties of the schools' Governing Board the approval of new hires.

We found that currently, the schools' Bylaws article IV, number 11.j-k states that the duties of the Board should include: *"j. Enter into agreements and contracts with individuals, groups of individuals, corporations, or governments for any lawful purpose; k. To hire, supervise and direct an individual who will be responsible for the day-to-day operations of the System."*

Section 11.j of article IV of the schools' Bylaws is the closest to a requirement for Governing Board approval for contract new hires. Although, it did not require that the schools' new hires must be approved by the schools' Governing Board.

### Observations

Ms. Carreno had a contract as director of compliance from July 1, 2018 through July 15, 2019 with the Championship Board with an annual salary of \$100,000.

This contract was not approved by the Championship Governing Board but instead was approved by the Lead Principal of Championship Academy of Distinction Schools.

The schools' Policies and Procedures Manual requires the Governing Board to periodically review the reasonableness of the schools' compensation arrangements to avoid losing the schools' tax-exempt status.

Mr. Prats' position as CEO of the schools' management companies facilitated the expedited approval of the contract by the Lead Principal of the Championship Academy of Distinction Schools.

The schools' Bylaws and the Policies and Procedures Manual do not indicate that the labor contracts must be approved by the schools' Governing Board. The Bylaws only mention that the Board could enter into contracts with individuals for any lawful purpose.

The schools' Policies and Procedures Manual requires the performance of periodic reviews of the compensation arrangements of the schools.

### Recommendations

The schools should include in their Policies and Procedures Manual a requirement that labor contracts need to be approved by the schools' Governing Board.

The schools should implement section 2.7.5 of their Policies and Procedures Manual.

### Response from the Charter Schools Management Company

The School's Policy and Procedure manual will be updated to include: A list of all positions and salaries will be provided to the Board for approval in conjunction with the annual operating budget for approval. This list will be implemented into the individual contracts.



All salaries are based on the School District of Broward County School's salaries for individual position.

## ALLEGATIONS ANALYSIS

5. The position and salary for Ms. Alvare and Ms. Carreno were not approved by the schools' Governing Board.

Our review of the schools' Governing Board meetings did not provide evidence that the Board approved the contracts salary amounts for the reading specialist and the director of compliance.

### Observations

The allegation is valid.

### Recommendation

The schools' Policies and Procedures Manual should include a section clearly stating that employees' salaries must be approved by the Governing Board as well as all labor contracts.

### Response from the Charter Schools Management Company

The School's Policy and Procedure manual will be updated to include: A list of all positions and salaries will be provided to the Board for approval in conjunction with the annual operating budget for approval. This list will be implemented into the individual contracts. All salaries are based on the School District of Broward County School's salaries for individual position.

## ALLEGATIONS ANALYSIS

### 6. Mr. Prats instructed that funds earmarked for teacher incentives to not be distributed.

The Championship Academy of Distinction Schools received the State Award for Teachers Classroom Assistance Program for 2018-2019 in September 2018 for a total of \$21,661.40. The schools disbursed \$20,068.25 to teachers in November 2018. On July 24, 2019, a total of \$1,592.75 of non-disbursed incentives were returned to the District. The return of the funds occurred after our investigation review.

In addition, the Championship Academy of Distinction Schools received on March 26, 2019 the Best and Brightest Charter School Teacher Scholarship award for a total of \$65,894.10. On April 25, 2019, one teacher received \$6,000 from the award funds; the other beneficiaries received their awards on July 16, 2019 while we were performing our inquiries at the school.

We asked the reason for the delay to disburse the Best and Brightest Charter School Teacher Scholarship awards; we were told that the schools used the funds due to a shortage of funds for the delay in the Title I disbursements from the District. This last statement could not be verified by our financial analysis of the schools.

We asked the schools bookkeeper if she was instructed by Mr. Prats to not disburse the funds from the awards to the teachers; she denied this allegation.

### Observations

The schools timely distributed the funds from the State Award for Teachers Classroom Assistance Program; however, the funds distributed from the Best and Brightest Charter School Teacher Scholarship award were delayed.

The non-disbursed funds of \$1,592.75 from the State Award for Teachers Classroom Assistance Program were not returned to the District until our visit to the school.

### Recommendation

The schools should promptly disburse all awards received for their faculty; in addition, any funds not disbursed should be returned to the District without delay.

### Response from the Charter Schools Management Company

The School agrees all awards should be promptly disbursed to their faculty. The policy and procedure manual has been updated to include the following. The schools' governing board

will be immediately informed of all awards received by the school. The governing board will approve a finance committee consisting of board members and school personnel to determine the appropriate allocations. The committee will recommend these allocations to the governing board at the next board meeting. Once approved funds will be disbursed within an administratively reasonable amount of time but no less than 14 days.

## ALLEGATIONS ANALYSIS

7. Mr. Prats opened the Summit Academy in Coral Springs, a school whose charter was approved under the Championship Academy of Distinction.

Mr. Prats opened the Summit Academy Charter School Broward in August 2019. The application for the school was originally under the name of Championship Academy of Distinction at Broward and was approved by the School Board on May 8, 2018 with Mr. Pratts listed as the only contact. A newly approved applicant wishing to change the name of a school must provide the District with an update Sunbiz documentation during contract negotiations.

The OCA noted that during contract negotiations on January 16, 2019 between Mr. Pratts, Ms. Christine Jurado, the school's legal counsel, and the Charter Schools Management/Support Department the school provided the required documents to effect the name change from Championship Academy of Distinction at Broward to Summit Academy.

In the Summit Academy application, the only person that appears as the contact person is Mr. Prats. He did not identify himself as the CEO of Championship Academy of Distinction, LLC and lists Charter School Partners as the education service provider for the school.

In the application for Summit Academy, the listed Governing Board members are: Regla Alvarez, Julio Gonzalez, Roxanna Tomas Ledesma, and Gem Vasquez. On the Summit Academy school's website, the board members are the same as the ones in the application.

Championship Academy of Distinction, LLC terminated the employment of Mr. Prats at the end of December 2018. It wasn't until April 14, 2019 that Ms. Cynthia Dotson, CEO of the management companies, contacted the District through a letter to Ms. Donte Fulton-Collins, Director of the Office of Charter Schools Management/Support, urging Ms. Fulton-Collins to revoke the Summit Academy Charter due to Mr. Prats embezzling funds from the schools. Please see Exhibit 4.

With respect to the use of Ms. Dotson's credentials to open Summit Academy, the OCA reviewed the applications and did not note this.

Regarding Mr. Prats' application in Orange County, the OCA spoke to Ms. Guthrie about this application. She stated that the Orange County application was denied due to a lack of information and deficiencies in the application. This application never reached an advanced state where it would be reviewed.

### Observations

Mr. Pratts served as a representative of the schools for many years. He has historically submitted charter school applications under the Championship Academy and other names. In some cases, he applied for charter schools and subsequently withdrew the applications.

Mr. Pratts disclosed in applications for charter schools, not using the Championship name in 2016 and 2017, that he was the CEO for Championship Academy of Distinction.

Since Ms. Dotson notified the District of Mr. Pratts' termination months after it occurred, the District was not aware that Mr. Pratts was no longer employed with the schools.

Mr. Pratts is very familiar with charter school applications since he has submitted many applications over the years. We reviewed the application and noted that Mr. Pratts did not use Ms. Dotson's credentials.

## ALLEGATIONS ANALYSIS

8. Mr. Prats' relationship with Ms. Jody Perry, the District's Former Director of Charter Schools Management/Support, allowed his activities to go undetected.

The schools' hiring of a reading specialist with a salary more than double the highest salary paid by The School Board of Broward County, Florida was made possible by deficiencies in the schools' internal procedures that did not require the approval of new hires by the schools' Governing Board.

The late disbursements of the teachers' incentive could also be linked to internal control weaknesses of the schools.

In the application for the opening of the new charter school, Mr. Prats appeared as the only contact person in the application; a vigilant Governing Board would have questioned this condition. In addition, the removal of Mr. Prats as CEO of the Championship Academy of Distinction, LLC was communicated to the District almost a year after the charter application was approved.

### Observations

We could not find a connection that linked Ms. Perry to the complainant's allegations. Ms. Perry had no authority at the schools and her work responsibilities would not allow her to detect the issues noted in our investigation.

The OCA noted that the schools' internal control environment contributed to some of the issues noted in our investigation. Mr. Pratts served as the representative of the schools for many years and signed several applications as the CEO of the schools' management company.

### Response from the Charter Schools Management Company

No response is needed.

**EXHIBITS**






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**State Board of Education**

Marva Johnson, *Chair*  
 Andy Tuck, *Vice Chair*  
*Members*  
 Ben Gibson  
 Tom Grady  
 Michael Olenick  
 Joe York

Richard Corcoran  
 Commissioner of Education

June 6, 2019

Heather P. Brinkworth, Chair  
 Broward County School Board  
 600 S.E. Third Avenue FL 10  
 Fort Lauderdale, FL 33301-3125

RE: OIG Correspondence #2019050026

Dear Chair Brinkworth:

The Florida Department of Education (FDOE), Office of Inspector General (OIG) received the attached anonymous complaint (Web ID #2101).

The complainant expresses concerns regarding the CEO, Gustavo A. Prats, of the management company for Championship Academy of Distinction Charter Schools. Specifically, the complainant alleges that Mr. Prats embezzled funds from the school for years. The complainant gave examples such as paying his mother 130K a year, drawing her pay separately from each of the campuses. Mr. Prats is also allegedly paying his secretary over 80K and set salaries without board approval. Finally, Mr. Prats is opening a new charter school, Summit Academy, where his mother is serving as a board member.

We are forwarding this complaint to you for investigation. The Office of Inspector General requests a written response outlining the findings of your completed investigation and actions taken within 30 days of receipt of this letter. 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 by calling (850) 245-0403.

Sincerely,

Mike Blackburn  
 Inspector General

Enclosure

Cc: Robert Runcie, Superintendent, Broward County School District  
 Joris M. Jabouin, Chief Auditor, Broward County School District

Inspector General Mike Blackburn

# Office of Inspector General

## Complaint Details

Complaint ID 2101  
Status

### Contact information of the person filing complaint

Name  
Home Address  
Home Phone  
Work or Home Email  
Your Employer  
Work Address  
Work Phone  
Work Unit/Section/Location  
Contact Preference  
Current/Former/Applicant State Employee? Former State Employee

### Information about the person, business, organization who committed the alleged violation:

Person, Business, or Organization(subject): Gustavo A. Prats  
Subject's Employer: Self  
Subject's Business Address: 11421 NW 56 ST, Coral Springs, Florida, 33076  
Work Phone: 9546033303  
Subject's Position/Title: Administrator?  
Unit/Section/Location: 330

If the subject of the alleged violation is a Department of Education employee, is he or she supervisor of the person filing complaint? No

Have you notified anyone else or any other agency of the allegation(s)? Yes

If yes, what were the results? He is currently the subject of a law suit. However, no criminal charges have been pursued.

### What Happened?[Complaint Description]

Mr.Prats, as CEO of the management company for Championship Academy of Distinction Charter schools used his position and influence to embezzle funds from the school for years. For example, he paid his mother a total of 130K a year for work as a reading interventionist. . Hiding the exorbitant amount by drawing her pay separately from each of the separate campuses.He has instructed that funds earmarked for teacher incentive not be distributed. He also set salaries without Board approval for his "friends", paying his secretary Jennifer Carreno over 80K. The extent of his misdeeds is still coming to

light. These include improprieties ignored due to his "close and suspicious" relationship with Jody Perry, former head of Broward County School's Charter Support Department, without whom, I do not believe his fraudulent actions would have been so long undetected. Most disturbing, Mr. Prats is now poised to open up his own charter school in Coral Springs, Summit Academy where his mother, complicit in the above misappropriation of funds, is serving on the Governing Board. A school whose charter was approved under the Championship Academy of Distinction umbrella despite the fact that he is no longer associated with Championship and that the management company for which he served as CEO was unaware that he even applied for that charter. The man is very clever and totally unethical. His primary concern is not for the education of children, but for the lining of his and his cronies pockets at the expense of taxpayers. I am shocked that he is not being held accountable for his actions and that he has set himself and his family up, yet again, to defraud the public. I urge that his dealing be investigated.

Complaint Confirmed

yes

**READING SPECIALIST, CHAMPIONSHIP ACADEMY OF DISTINCTION**  
**3367 N. UNIVERSITY DR., HOLLYWOOD FL 33024**  
**1100 HILLCREST DR., HOLLYWOOD FL 33021**  
**EMPLOYMENT CONTRACT**

**THIS EMPLOYMENT CONTRACT** is made and entered into this 30<sup>th</sup> day of June 2018, by and between the Championship Academy of Distinction Board, with offices located at 3367 N. University Dr., Davie, Florida 33024 and 1100 Hillcrest Dr., Hollywood Florida 33020 (hereinafter "The Board").

And

**Miriam Alvare** (hereinafter referred to as the "Administrator/Reading Specialist").

**NOW, THEREFORE**, the Board and the Administrator, for the consideration herein specified, agree as follows:

**1. TERM**

The Board, in consideration of the promises herein contained of the Administrator, hereby employs, and the Administrator hereby accepts employment as the Reading Specialist of Championship Academy of Distinction for a term commencing July 1, 2018 through June 30, 2020. The parties understand and agree that this is a ten (10) month position.

**2. PROFESSIONAL GROWTH OF ADMINISTRATOR**

The Board encourages the continuing professional growth of the Administrator through his/her attendance at professional educational conferences and conventions, and major in-service conferences(s) at a cost not to exceed \$2,000.00 (two thousand) per academic year subject to the availability of funds and the prior approval of the Board and the PRINCIPAL.

**3. CERTIFICATION AND RESPONSIBILITIES**

A. Certification:

The Administrator shall maintain a current certificate issued by the Florida Department of Education. In the event the Administrator's certificate issue by the Department of Education is revoked, this contract is null and void as of the date of the certificate revocation.

B. Duties

The Administrator's duties and responsibilities in said positions shall be consistent with the State of Florida Statutes and all other applicable law and regulations. All Duties assigned to the Administrator by the PRINCIPAL shall be appropriate to and consistent with the professional role and responsibility of the Administrator, and set by the Board policy and in job description, which shall be incorporated by references, and may be modified from time to time, consistent with the intent set forth above. The Administrator shall attend all meeting and school affairs required by the Board and the PRINCIPAL.

map 

4. **COMPENSATION**

A. Salary:

The Board shall pay the Administrator an annual (12 month) salary of \$120,000.00 (One Hundred and Twenty Thousand dollars), said salary rate being paid to the Administrator in accordance with schedule of payments in effect for other certified employees.

B. Other Provisions:

Any adjustments in salary made during the life of this Employment Contract shall be in the form of an amendment and shall become part of this Employment Contract, but it shall not be deemed that the Board and the Administrator have entered into a new employment contract.

5. **BENEFITS**

A. Paid Time Off (PTO)/Holidays:

The Administrator shall be required to follow a (ten) 10-month work schedule (24 hours a week) as established above.

Paid Time Off includes Personal Time, Family Illness, Sick Leave and Vacation Time.

The Administrator shall be granted fifteen (15) days of Paid Time Off (PTO), upon approval by the PRINCIPAL.

B. Medical Benefits:

The Administrator shall receive an option for Health Benefits.

C. Bereavement Leave:

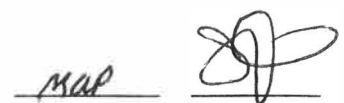
The Administrator shall be entitled to three (3) days Bereavement Leave.

D. Membership fees:

The Board shall pay the basic membership fees on behalf of the Administrator for membership in Associations, Society's and Chambers as they apply to the job description.

E. Expense Reimbursement:

The Board shall reimburse the Administrator for expenses incurred for travel and sustenance in the performance of his duties under this Employment Contract. Mileage shall be paid from mileage form according to IRS rate per mile.



**6. SEPARATION FROM SERVICE**

There shall be payment or reimbursement of unused Paid Time Off (PTO) or bereavement days upon the Administrator's separations form employment with Championship Academy of Distinction.

**7. EVALUATION**

The Principal shall evaluate the performance of the Administrator one (1) time per year. Each evaluation shall be in writing, a copy shall be provided to the Administrator, and the PRINCIPAL and Administrator shall meet to discuss the findings.

**8. RENEWAL/EXTENSIONS OF EMPLOYMENT CONTRACT**

Any renewal/extension of this Employment Contract shall be by mutual agreement of the parties and must be set forth in a written agreement signed by the parties.

**9. TERMINATION OF EMPLOYMENT CONTRACT**

This Employment Contract may only be terminated by:


- A. Mutual agreement of the parties;
- B. Sixty (60) days written notice by the Reading Specialist;
- C. In the event that the Reading Specialist's certificate is revoked, this Contract shall become null and void as of the date of revocation.

**10. COMPLETE AGREEMENT**

This Employment Contract embodies the entire agreement between the parties hereto and cannot be varied except by written agreement of the under signed parties.

**11. CONFLICTS**

In the event of any conflict between the terms, conditions and provisions of the Board's policies, or any permissive state or federal law, then, unless otherwise prohibited by law, the terms of this Employment Contract shall take precedence over the contrary provisions of the Board's policies or any such permissive law during the term of the contract.

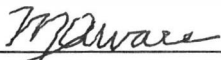
M.R.P. 

12. SAVINGS CLAUSE


If during the term of this Employment Contract, it is found that a specific clause of the Employment Contract is contrary to federal or state law, the remainder of the Employment Contract not affected by such a ruling shall remain in force.

**WHEREAS**, the Administrator approves the terms and conditions of this Employment Contract, and agrees to be bound by same;


**IN WITNESS WHEREOF**, the parties set their hands and seal to this Employment Contract effective on the day and year first above written.

  
\_\_\_\_\_  
Miriam Alvare, Reading Specialist

6/30/18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Savitra Guthrie, Lead Principal  
Championship Academy of Distinction

6/30/2018  
\_\_\_\_\_  
Date

MAP 

## ANNUAL CONTRACT OF EMPLOYMENT

### Position Held Director of Compliance

This Agreement dated **July 1, 2018** is entered into between Championship Academy of Distinction (herein referred to as "CAD") and Jennifer Carreno (herein referred to as "Director of Compliance"). Whereas, CAD is a charter school, and therefore considered a private entity by the School Board of Broward County. CAD employees are not employed by the School Board of Broward County. The Governing Board has full administrative authority as per School Charter to operate the school efficiently.

Whereas, it is the policy of CAD to employ a qualified Director of Compliance who will support the Charter School program of autonomy in pursuit of high educational standards.

The following agreement between CAD and the Director of Compliance has a term of July 1, 2018 through July 15, 2019 and confirms acknowledgement of the following:

1. The Director of Compliance agrees to serve CAD for the number of days in the official school calendar and work cooperatively with the staff, faculty and administration of CAD. The Director of Compliance agrees to work according to the schedule and dates stated. The Director of Compliance is expected to be present at the school from 7:30 a.m. until 4:00 p.m. unless other arrangements are approved by the Principal.
2. Any employment with CAD is "at-will"; that is, either CAD or the Director of Compliance can terminate employment at any time, for any reason.
3. Any Director of Compliance/Faculty/Staff who is unable to report to work due to an emergency and does not have approved leave form must call the Principal at least one hour before the scheduled workday begins. If an employee fails to report to work without notification to the Principal, the school may consider that the Director of Compliance has failed to report to work and may be considered as a "no show".
4. In the event of termination of employment, prior to the end of an employment contract, the Director of Compliance shall be entitled only to the prorated salary and benefits earned through the last day of employment.
5. The Director of Compliance is required to participate in programs related to their professional growth. These programs include, but are not limited to, Director of Compliance in-service sessions conducted within the regular work hours or after school, staff meetings, and parent-Director of Compliance-student conferences. The Director of Compliance is required to attend all parent nights and school events, unless otherwise approved by the Principal. The Director of Compliance may also be required to participate in additional duties such as breakfast, bus and arrival/dismissal duty.
6. CAD and Director of Compliance/Instructional Faculty fully agree that CAD has the right to assign unscheduled tasks as needed to ensure the school runs efficiently. There will be an attempt to give Director of Compliance notice ahead of time if feasible as to minimize interruption. Unscheduled tasks may include but are not limited to lunchtime rearrangement, class rearrangements and similar related tasks.
7. CAD allocates 15 days of paid sick leave per school year. After two consecutive days of absence due to illness, the Director of Compliance must present a doctor's note upon return. Any days which exceed the 15 paid sick leave days will be unpaid leave.



8. The Director of Compliance/Instructional Faculty agrees to conduct himself/herself at all times in a manner consistent with the highest standards of professional character and professionalism, with children, parents, prospective parents, co-workers, school principal and the community.
9. In the event the Director of Compliance/Instructional Faculty finds it necessary to resign during the school year, the Director of Compliance shall give written notice to the Principal as soon as possible but in no less than 14 days before the effective date of resignation. The Director of Compliance agrees to cooperate with CAD in a timely manner regarding administrative matters that must be completed before departure.
10. CONFIDENTIALITY: The Director of Compliance/Instructional Faculty agrees to treat all information gained from CAD meetings, administrative directives, or any other source as confidential.
11. CAD in its sole discretion may consider social media/networking (email, Facebook, telephone, gossip, etc.) which is not in the schools best interest a reason for non-continuance of contract.
12. CAD in its sole discretion may offer the Director of Compliance/Instructional Faculty a renewal contract for any subsequent school years. CAD retains the right to non-renew any contract.
13. CAD employs the Director of Compliance/Instructional Faculty as an Employee of CAD at an annual salary of **\$100,000** (note that this amount may be adjusted to the employment start date, since this is an annual salary, and will be less than the figure herein if hired after the school year starts. CAD may offer benefit plans inclusive of health, dental, vision, and 401(k) investment program plan which may be modified at any time. The benefit plan is presented at the beginning of the school year during the enrollment period. Payments will continue on the 15<sup>th</sup> and the last day of the month to the end of the employment year July 31, 2019.
14. If a Visa Status Director of Compliance, the Director of Compliance agrees to abide by all terms and conditions of this contract.
15. The employee has read and understand that information within the Championship Academy of Distinction Faculty Handbook and agrees that violation of the policies herein is grounds for the stipulated disciplinary action included but not limited to paid time off eligibility, FMLA guidelines and termination of benefits should the employee resigns or is terminated.
16. The Director of Compliance understands that situations where there is romantic or personal relationship between an employee and a co-worker or between an employee and a student's parent should be avoided and if such relationships develop, it must be reported to administration.
17. The Director of Compliance understands that there is a ninety-day probationary period from the start date of the current school year.

I hereby acknowledge that I have read and agree with the terms of this contract.

\_\_\_\_\_  
Director of Compliance Signature

\_\_\_\_\_  
Administrator Signature

Date: \_\_\_\_\_

7/01/2018

April 14, 2019

Ms. Collins, Charter School Management / Support Director

600 Southeast Third Ave 12<sup>th</sup> Floor

Fort Lauderdale, Florida 33301

Dear Ms. Collins,

On behalf of the Governing Board of Championship Academy of Distinction (CAD), MSIDs 5361, 5422, 5215, 5219, and 5234, as required by their Charter Contracts, and State Statutes, we are reporting the theft of schools funds by former Charter School Management Solutions, contractor, Gustavo Prats and his mother Miriam Alvare, former Reading Specialist. The Board has retained Attorney Jeff S. Wood to represent CAD concerning these matters.

Attached are supportive documents detailing the paper trail in which large sums, of unapproved Board school funds, were provided to Mr. Prats's mom, Miriam Alvare and his assistant, Jennifer Carreno. I have also included email correspondence and a FULL and FINAL RELEASE proposal from Mr. Prat's attorney, Carl Kafka, attempting to settle the theft of school funds quickly to avoid criminal and civil prosecution while giving him time to open Summit Academy.

The Governing Board was willing to consider a settlement pending Ms. Alvare responses to questions 1-4, in the letter dated to her on February 13, 2019, to return the unapproved, stolen funds back to the academies. That offer was removed from consideration upon receiving knowledge that Mr. Prats, the same person being charged with criminal and civil charges for theft and forgery is opening a charter school in Coral Springs with an application that was originally submitted and approved as a Championship Academy of Distinction's application with our Management Company's experience and credentials.

The Governing Board of CAD and I, are formally requesting that the Summit Academy Charter's contract be revoked and all their Board action items to date, be requested for review. I will be sending you copies of the Civil charges along with a copy of Hollywood Police Department Police Report.

Please feel free to contact Attorney Wood, at (954) 525-7500 for any questions concerning this matter.

Respectfully submitted,

Cynthia Dotson, Charter School Management Solutions, President

CC: CAD Governing Board

Attorney Jeff Wood

## CHAMPIONSHIP ACADEMY OF DISTINCTION

1100 Hillcrest Drive  
Hollywood, FL 33020  
Phone: 954-924-8006 Fax: 954-924-8044  
www.championshipacademy.org



August 4, 2020

Broward County Public Schools  
Office of Chief Auditor  
Joris Jabouin, Chief Auditor  
600 SE Third Ave.  
Fort Lauderdale, Florida 33301

Dear Mr. Jabouin,

On behalf of the Governing Board, and per your request, below are Championship's responses to the Investigative Report for schools - 5422, 5219, 5361, 5215, and 5234. Our responses to each recommendation are as follows:

Number 1

*Recommendation:*

The School should engage a forensic accountant/consultant/investigator to review all significant transactions.

*Response:*

The School is in the process of engaging an independent CPA to perform set agreed upon procedures in response to this recommendation. We will provide the Chief Auditor with a list of those procedures for approval within the next two weeks. The allegation was specific to payroll transactions. As seen in responses below, the governing board will take a significant roll in approving employee contracts and salaries. Furthermore, payroll procedures as provided in our accounting policy and procedure manual include appropriate segregation of duties limiting the ability for collusion or fraud to occur. In addition, Championship has implemented an additional layer of control over a payroll. Attached are email correspondence from our Business Manager and school principals verifying and approving payroll expenses. See attached.

Number 2, 4, 5

*Recommendation:*

The schools should include in their Policies and Procedures Manual a requirement that labor contracts need to be approved by the schools' Governing Board.

*Response:*

The School's Policy and Procedure manual will be updated to include: A list of all positions and salaries will be provided to the Board for approval in conjunction with the annual operating budget for approval. This list will be implemented into the individual contracts. All salaries are based on the School District of Broward County School's salaries for individual position.

Number 6

*Recommendation:*

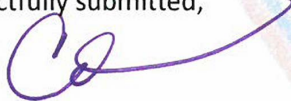
The Schools should promptly disburse all awards received for their faculty; in addition, any funds not disbursed should be returned to the District without delay.

*Response:*

The School agrees all awards should be promptly disbursed to their faculty. The policy and procedure manual has been updated to include the following. The schools' governing board will be immediately informed of all awards received by the school. The governing board will approve a finance committee consisting of board members and school personnel to determine the appropriate allocations. The committee will recommend these allocations to the governing board at the next board meeting. Once approved funds will be disbursed within an administratively reasonable amount of time but no less than 14 days.

Please feel free to contact me at anytime regarding our responses. I can be reached at 305 610-2313. Thank you for taking the time to investigate findings and concerns reported by Championship's management company, Charter School Management Solutions, LLC.

Respectfully submitted,



Cynthia A. Dotson, CEO

Charter School Management Solutions, LLC

## Allison Becka

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**From:** Savitra Guthrie <sguthrie@championshipacademy.org>  
**Sent:** Thursday, May 28, 2020 1:10 PM  
**To:** Allison Becka  
**Subject:** Re: HWD MIDDLE PAYROLL 5.29

Hi Allison,

The attached is correct, based on employees to be paid for the pay period specified.

**Educationally Yours,**

**Mrs. Savitria Guthrie**  
**Lead Principal**  
**Championship Academy of Distinction Charter Schools**  
**1100 Hillcrest Drive**  
**Hollywood, FL 33020**  
**(954) 924-8006**

*"If your actions inspire others to dream more, learn more, do more and become more, you are a leader." – President John Quincy Adams, USA*

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**From:** Allison Becka <allison@fcsaccounting.com>  
**Sent:** Thursday, May 28, 2020 10:24 AM  
**To:** Savitra Guthrie  
**Subject:** FW: HWD MIDDLE PAYROLL 5.29

Payroll for approval

**From:** JASMIN PEREZ <jasminperez@comcast.net>  
**Sent:** Thursday, May 28, 2020 10:14 AM  
**To:** Allison Becka <allison@fcsaccounting.com>  
**Subject:** HWD MIDDLE PAYROLL 5.29

## Allison Becka

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**From:** Patsy Reid. <preid@championshipacademy.org>  
**Sent:** Tuesday, June 30, 2020 12:56 PM  
**To:** Allison Becka  
**Subject:** Re: PR for approval

Great. Thank you!

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**From:** Allison Becka <allison@fcsaccounting.com>  
**Sent:** Tuesday, June 30, 2020 11:21 AM  
**To:** Patsy Reid  
**Subject:** RE: PR for approval

Yes you are correct. I couldn't find Laveus and meant to email you. But then I found later it was Daniel-Laveus. So her stipend will be in her account tomorrow. Needed to hit the button on the others so regular payroll wasn't late.

**From:** Patsy Reid. <preid@championshipacademy.org>  
**Sent:** Tuesday, June 30, 2020 11:09 AM  
**To:** Allison Becka <allison@fcsaccounting.com>  
**Subject:** Re: PR for approval

Good morning,

I think Mrs. Laveus is missing her stipend amount \$500 for lead. Otherwise everything looks great.

Thank you,

Ms. Reid

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**From:** Allison Becka <[allison@fcsaccounting.com](mailto:allison@fcsaccounting.com)>  
**Sent:** Monday, June 29, 2020 1:35 PM  
**To:** Patsy Reid.  
**Subject:** PR for approval

*Warmest regards,  
Allison Becka*

Florida Charter School Accounting  
321-501-7905

## Allison Becka

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**From:** Jon Matthew Losieniecki <jlosienieck@championshipacademy.org>  
**Sent:** Friday, June 12, 2020 1:21 PM  
**To:** Allison Becka  
**Subject:** Re: Payroll for approval

Thanks Approved

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**From:** Allison Becka <allison@fcsaccounting.com>  
**Sent:** Friday, June 12, 2020 1:09 PM  
**To:** Jon Matthew Losieniecki  
**Subject:** Payroll for approval

*Warmest regards,  
Allison Becka*

Florida Charter School Accounting  
321-501-7905

# Championship Academy of Distinction at Hollywood, Payroll Summary

07/15/2020 - 07/15/2020

Date	Name	Net Amt	Hours	Taxes Withheld	Total Deductions	Company Contributions	Total Pay	Employer Taxes	Total Cost	Check Num
07/15/2020		\$1,429.17	86.67	\$288.87	\$0.00	\$0.00	\$1,718.04	\$131.43	\$1,849.47	DD
07/15/2020		\$1,419.94	86.67	\$266.84	\$96.51	\$125.00	\$1,783.29	\$131.23	\$2,039.52	DD
07/15/2020		\$358.96	86.67	\$57.71	\$0.00	\$0.00	\$416.67	\$32.96	\$449.63	DD
07/15/2020		\$1,355.87	86.67	\$260.54	\$143.30	\$125.00	\$1,759.71	\$128.77	\$2,013.48	DD
07/15/2020		\$908.44	86.67	\$195.19	\$104.70	\$125.00	\$1,208.33	\$86.59	\$1,419.92	DD
07/15/2020		\$1,128.41	86.67	\$248.00	\$81.92	\$125.00	\$1,458.33	\$107.15	\$1,690.48	DD
07/15/2020		\$1,674.10	86.67	\$261.36	\$0.00	\$0.00	\$1,935.46	\$148.06	\$2,083.52	DD
07/15/2020		\$959.62	86.67	\$123.71	\$0.00	\$0.00	\$1,083.33	\$82.88	\$1,166.21	DD
07/15/2020		\$949.69	86.67	\$147.04	\$111.60	\$125.00	\$1,208.33	\$85.22	\$1,418.55	DD
07/15/2020		\$980.77	86.67	\$181.89	\$87.34	\$125.00	\$1,250.00	\$89.78	\$1,464.78	DD
07/15/2020		\$897.67	86.67	\$162.89	\$88.73	\$125.00	\$1,149.29	\$82.39	\$1,356.68	DD
07/15/2020		\$857.85	86.67	\$178.46	\$47.02	\$0.00	\$1,083.33	\$80.08	\$1,163.41	DD
07/15/2020		\$1,714.51	86.67	\$429.60	\$71.60	\$125.00	\$2,215.71	\$165.09	\$2,505.80	DD
07/15/2020		\$1,576.60	86.67	\$192.07	\$6.50	\$0.00	\$1,775.17	\$135.80	\$1,910.97	DD
07/15/2020		\$1,034.23	86.67	\$165.53	\$50.24	\$0.00	\$1,250.00	\$91.79	\$1,341.79	DD
07/15/2020		\$1,456.39	86.67	\$261.65	\$0.00	\$0.00	\$1,718.04	\$131.44	\$1,849.48	DD
07/15/2020		\$1,043.97	86.67	\$133.38	\$285.98	\$125.00	\$1,463.33	\$94.83	\$1,683.16	DD
07/15/2020		\$1,400.33	86.67	\$311.65	\$80.60	\$125.00	\$1,792.58	\$131.93	\$2,049.51	DD
07/15/2020		\$1,518.68	86.67	\$283.99	\$0.00	\$0.00	\$1,802.67	\$137.90	\$1,940.57	DD
07/15/2020		\$1,440.56	86.67	\$353.69	\$185.33	\$150.00	\$1,979.58	\$145.50	\$2,275.08	DD
07/15/2020		\$1,614.71	86.67	\$297.91	\$175.71	\$125.00	\$2,088.33	\$153.93	\$2,367.26	DD
07/15/2020		\$1,264.31	86.67	\$248.39	\$166.47	\$125.00	\$1,679.17	\$124.04	\$1,928.21	DD
07/15/2020		\$1,619.96	86.67	\$394.66	\$101.92	\$0.00	\$2,116.54	\$156.07	\$2,272.61	DD
07/15/2020		\$1,446.47	86.67	\$297.85	\$93.10	\$125.00	\$1,837.42	\$134.92	\$2,097.34	DD
07/15/2020		\$1,235.23	86.67	\$230.33	\$201.11	\$125.00	\$1,666.67	\$119.24	\$1,910.91	DD
07/15/2020		\$756.68	86.67	\$208.75	\$246.33	\$0.00	\$1,211.76	\$91.87	\$1,303.63	DD
07/15/2020		\$1,508.65	86.67	\$336.98	\$0.00	\$0.00	\$1,845.63	\$141.19	\$1,986.82	DD
07/15/2020		\$1,679.88	86.67	\$327.12	\$112.17	\$125.00	\$2,119.17	\$156.93	\$2,401.10	DD
07/15/2020		\$1,615.51	86.67	\$263.08	\$94.16	\$125.00	\$1,972.75	\$146.50	\$2,244.25	DD
07/15/2020		\$1,528.01	86.67	\$286.27	\$67.97	\$125.00	\$1,882.25	\$138.79	\$2,146.04	DD
07/15/2020		\$1,587.84	86.67	\$214.83	\$0.00	\$0.00	\$1,802.67	\$137.90	\$1,940.57	DD
	<b>Totals</b>	<b>\$39,963.01</b>	<b>2686.77</b>	<b>\$7,610.23</b>	<b>\$2,700.31</b>	<b>\$2,275.00</b>	<b>\$50,273.55</b>	<b>\$3,722.20</b>	<b>\$56,270.75</b>	



# Championship Academy - Hollywood Middle

## Payroll Summary

07/15/2020 - 07/15/2020

Date	Name	Net Amt	Hours	Taxes Withheld	Total Deductions	Company Contributions	Total Pay	Employer Taxes	Total Cost	Check Num
07/15/2020		\$1,332.10	86.67	\$294.26	\$128.93	\$125.00	\$1,755.29	\$125.16	<b>\$2,005.45</b>	DD
07/15/2020		\$1,456.40	86.67	\$261.64	\$0.00	\$0.00	\$1,718.04	\$131.43	<b>\$1,849.47</b>	DD
07/15/2020		\$1,465.93	86.67	\$199.37	\$138.66	\$125.00	\$1,803.96	\$131.20	<b>\$2,060.16</b>	DD
07/15/2020		\$736.59	86.67	\$146.24	\$0.00	\$0.00	\$882.83	\$67.53	<b>\$950.36</b>	DD
07/15/2020		\$985.68	86.67	\$151.06	\$12.55	\$0.00	\$1,149.29	\$86.97	<b>\$1,236.26</b>	DD
07/15/2020		\$1,407.13	86.67	\$256.72	\$117.82	\$125.00	\$1,781.67	\$127.29	<b>\$2,033.96</b>	DD
07/15/2020		\$1,313.16	86.67	\$206.97	\$239.58	\$0.00	\$1,759.71	\$116.28	<b>\$1,875.99</b>	DD
07/15/2020		\$1,152.31	86.67	\$148.03	\$116.33	\$125.00	\$1,416.67	\$101.18	<b>\$1,642.85</b>	DD
07/15/2020		\$2,625.88	86.67	\$494.12	\$0.00	\$0.00	\$3,120.00	\$238.68	<b>\$3,358.68</b>	DD
07/15/2020		\$1,402.14	86.67	\$282.26	\$76.60	\$125.00	\$1,761.00	\$128.86	<b>\$2,014.86</b>	DD
07/15/2020		\$404.03	86.67	\$33.47	\$0.00	\$0.00	\$437.50	\$45.28	<b>\$482.78</b>	DD
07/15/2020		\$1,584.93	86.67	\$302.73	\$162.67	\$125.00	\$2,050.33	\$147.43	<b>\$2,322.76</b>	DD
07/15/2020		\$907.40	86.67	\$134.27	\$0.00	\$0.00	\$1,041.67	\$79.69	<b>\$1,121.36</b>	DD
07/15/2020		\$1,668.01	86.67	\$210.26	\$57.69	\$125.00	\$1,935.96	\$143.68	<b>\$2,204.64</b>	DD
07/15/2020		\$730.79	86.67	\$144.84	\$0.00	\$0.00	\$875.63	\$66.99	<b>\$942.62</b>	DD
07/15/2020		\$1,374.23	86.67	\$303.36	\$97.58	\$125.00	\$1,775.17	\$128.70	<b>\$2,028.87</b>	DD
07/15/2020		\$1,353.08	86.67	\$297.01	\$67.95	\$125.00	\$1,718.04	\$126.23	<b>\$1,969.27</b>	DD
07/15/2020		\$1,391.57	86.67	\$252.92	\$89.01	\$125.00	\$1,733.50	\$125.81	<b>\$1,984.31</b>	DD
07/15/2020		\$1,487.32	86.67	\$277.28	\$85.78	\$125.00	\$1,850.38	\$135.29	<b>\$2,110.67</b>	DD
07/15/2020		\$1,384.14	86.67	\$375.57	\$0.00	\$0.00	\$1,759.71	\$134.63	<b>\$1,894.34</b>	DD
07/15/2020		\$1,539.60	86.67	\$315.86	\$0.00	\$0.00	\$1,855.46	\$141.93	<b>\$1,997.39</b>	DD
07/15/2020		\$1,351.47	86.67	\$217.56	\$164.47	\$125.00	\$1,733.50	\$122.64	<b>\$1,981.14</b>	DD
	<b>Totals</b>	<b>\$29,053.89</b>	<b>1906.74</b>	<b>\$5,305.80</b>	<b>\$1,555.62</b>	<b>\$1,500.00</b>	<b>\$35,915.31</b>	<b>\$2,652.88</b>	<b>\$40,068.19</b>	