

**AGENCY FOR WORKFORCE INNOVATION  
TALLAHASSEE, FLORIDA**

**PETITIONER:**

Employer Account No. - 2966070  
ACADEMIC ALTERNATIVE EDUCATION INC  
23114 SANDALFOOT PLAZA DR  
BOCA RATON FL 33428-6627

**RESPONDENT:**

State of Florida  
Agency for Workforce Innovation  
c/o Department of Revenue

**PROTEST OF LIABILITY  
DOCKET NO. 2011-22313L**

**ORDER**

This matter comes before me for final Agency Order.

Having fully considered the Special Deputy's Recommended Order and the record of the case and in the absence of any exceptions to the Recommended Order, I adopt the Findings of Fact and Conclusions of Law as set forth therein. A copy of the Recommended Order is attached and incorporated in this Final Order.

In consideration thereof, it is ORDERED that the determination dated November 22, 2010, is AFFIRMED.

DONE and ORDERED at Tallahassee, Florida, this \_\_\_\_\_ day of **August, 2011**.



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TOM CLENDENNING  
Assistant Director  
AGENCY FOR WORKFORCE INNOVATION

**AGENCY FOR WORKFORCE INNOVATION  
Unemployment Compensation Appeals**

MSC 345 CALDWELL BUILDING  
107 EAST MADISON STREET  
TALLAHASSEE FL 32399-4143

**PETITIONER:**

Employer Account No. - 2966070  
ACADEMIC ALTERNATIVE EDUCATION INC  
ATTN: SHELDON KLASFELD  
23114 SANDALFOOT PLAZA DR  
BOCA RATON FL 33428-6627

**RESPONDENT:**

State of Florida  
Agency for Workforce Innovation  
c/o Department of Revenue

**PROTEST OF LIABILITY  
DOCKET NO. 2011-22313L**

**RECOMMENDED ORDER OF SPECIAL DEPUTY**

TO: Assistant Director  
Agency for Workforce Innovation

This matter comes before the undersigned Special Deputy pursuant to the Petitioner's protest of the Respondent's determination dated November 22, 2010.

After due notice to the parties, a telephone hearing was held on March 31, 2011. The Petitioner's principle appeared and testified at the hearing. A tax specialist II appeared and testified on behalf of the Respondent. The Joined Party did not appear at the hearing.

The record of the case, including the recording of the hearing and any exhibits submitted in evidence, is herewith transmitted. Proposed Findings of Fact and Conclusions of Law were not received.

**Issue:**

Whether services performed for the Petitioner by the Joined Party constitute insured employment, and if so, the effective date of liability, pursuant to Section 443.036(19), 443.036(21); 443.1216, Florida Statutes.

**Findings of Fact:**

1. The Florida Department of Revenue issued an Employee Determination Notice to the Petitioner on November 22, 2010.
2. The Petitioner submitted a typed letter of protest on December 2, 2010.
3. A telephone hearing was scheduled, noticed for, and held on March 31, 2011.
4. The Petitioner operates a private school. The Petitioner was awarded 501 (c)(3) status in 2010.

5. Agency records indicate that the Joined Party performed services for the Petitioner as a substitute teacher from November 21, 2009, through March 6, 2010.

**Conclusions of Law:**

6. Rule 60BB-2.035(7) Florida Statutes, states that, “The burden of proof will be on the protesting party to establish by a preponderance of the evidence that the determination was in error”. The Petitioner in the instant case failed to provide sufficient competent, substantial evidence to establish by a preponderance of the evidence that the determination was in error. Therefore, the determination will remain undisturbed.

**Recommendation:** It is recommended that the determination dated November 22, 2010, be AFFIRMED.

Respectfully submitted on June 3, 2011.



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KRIS LONKANI, Special Deputy  
Office of Appeals