

LAKE WALES CHARTER SCHOOLS, INC.
AUDIT/FINANCE COMMITTEE
MONDAY, JUNE 27, 2022
4:00PM
LAKE WALES HIGH SCHOOL

AGENDA

- 1. Financial Review**
 - 2. Personnel Changes**
 - 3. Other Business**
-

INFORMATION

1. May 2022 Financials
 - General Fund
 - Pre K and Afterschool Fund (110)
 - Food Services Funds
 - Special Revenue Fund
 - Transportation
2. Personnel Changes
3. Other Business
 - Bok North Construction
 - General Counsel Invoices

Lake Wales Charter School, Inc.

Financial Executive Summary

FY 2021-22 (May)

Consolidated Balance Sheet (Unaudited) Page 3

- Total assets for the system increased by \$1,453,432.54 from \$37.9 million in April to \$39.3 million in May of the fiscal period 21-22. (column H) The largest asset category affecting the change is increases in the cash accounts in the Food Service and Federal funds. (columns A)
- System-wide total liabilities increased by \$990,193.25 to \$15.2 million in May from \$14.21 million in April of the fiscal period 21-22. (column H) The largest categories affecting the change is the Capital Projects Fund Due to account.
- The system's consolidated net change in fund balance is a surplus of \$5,965,178 for the fiscal year so far. (column H)
- The financial ratios reveal no significant change in the System's ability to meet short-term & long-term obligations ...the organizational working capital position remains healthy.

GF Statement of Operations (Unaudited) Fund 100 Page 4 thru 12

- General fund statement of operation represents the K-12 student activities for the 2021-22. The revenues reported represent 11/11th of the FEFP payments expected to be collected. The revenues are based on a blended WFTE of 4,791 student membership count. This is down 153 WFTE from the budgeted WFTE.
- State revenues collected through the month of May represent \$32.2 million. The revenues reflect the WFTE counts used within the FDOE 3rd FEFP calculation. (page 4 total column) The local revenues collected for the month of May are \$5,802,961. (page 4 total column)
- The total expenditures YTD are in line with our budgeted expectations at \$32.5 million, 81% of the total budget. (page 4 total column)
- The excess revenue system-wide increased the Net Change in Position through May 21-22 is \$5,560,933. (page 4 total column)

Supplemental Programs (Unaudited) Fund 110 Page 13

- Polk Avenue Elementary (PAE), Babson Park Elementary (BPE), Hillcrest Elementary (HCE), Janie Howard Wilson (JHW) and Lake Wales High School (LWHS) are operating Pre-K programs.
- All of the Pre- K programs are posting a surplus through the month of May. (row 5)
- HCE and BPE are operating afterschool programs.
- Both schools are posting surpluses through the month May.
- Overall, the programs to operated profitable and ended the year adding to their fund balances.

Lake Wales Charter School, Inc.

Financial Executive Summary

FY 2021-22 (May)

Food Service Fund 410 (NSLP) (Unaudited) Page 14

- The NSLP breakfast, lunch and snack program ended the month of May with a surplus of \$89,116. Meals were served 20 days during the month creating \$391,317 in revenue (row 9) collected while expenditures are reported at \$302,201. Food Management Services continues to be the drivers of the operational cost.

Federal Programs (420) (Unaudited) Page 15

- The expenditures year to date are \$7,825,089 or 78% of the budgeted federal awards.
- Cares II (\$5,730,504) is expected end June 30, 2022. A new award will be issued to LWCS for the remaining balance of unspent monies with a new scope of services centered around the proviso language outlined in Section 40 of the 2022 General Appropriation Act. We are expediting the spending on that award to ensure we support the schools fully with their COVID related activities.
- The CARES III was awarded to the system in the amount of \$12,883,162. FDOE has release the monies in two separate allocations and approved the initial budgets. Spending on this award is expected to commence on July 1, 2022.

Notes:

Transportation Services

- Transportation costs through the month of May is \$1,959,989 or 89% of the overall transportation budget.

Capital Projects Fund

- The Startup schools (Bok South and Bok North) have received their preliminary allocation from FDOE of Charter School Capital Outlay dollars. (1013.62, F.S.) These funds will mainly pay the debt service for Bok South and portable rental fees, and site development construction cost for Bok North.
- Specific Appropriation 19 of Senate Bill 2500 (2021 General Appropriations Act) provides for Charter Schools Capital Outlay to increase to \$182,864,353 for the 2021-22 school year up from \$169,000,000 appropriated during the 2020-21 year.
- The Bok North's Capital Outlay allocation is currently \$292,889 derived from a 551.25 student count, while Bok South's allocations of \$315,102 is based on a 604 student count from the survey 3 data of the 2021-22 school year.

LWCS, INC. MONTHLY FINANCIAL REPORTS

UNAUDITED

5.31.22

Lake Wales Charter Schools, Inc.
All Funds
Balance Sheet - Governmental Funds
5/31/2022 (unaudited)

	A	B	C	D	E	F	G	H
	100- General Fund	110- Pre-K & ASP Fund	391- Capital Projects Fund	410 NSLP - Food Service Fund	420 -Federal Fund	891 - Internal Fund	900 - Capital Assets Fund	Total All Funds
Assets								
1 Cash - Pooled	\$ 13,238,098.00	\$ 729,700.06	\$ (856,682.82)	\$ 2,040,460.77	\$ (1,170,854.08)	\$ 518,750.71	\$ -	\$ 14,499,472.64
2 Investments	2,016,555.12	-	-	-	-	-	-	2,016,555.12
3 Accounts Receivable	(103.80)	-	-	326,727.31	1,200,775.91	407.49	-	1,527,806.91
4 Deposits Receivable	9,759.93	-	-	33,686.24	-	-	-	43,446.17
5 Due from	10,101,121.83	-	154,817.50	-	-	494,902.00	-	10,750,841.33
6 Fixed Assets	-	-	-	-	-	-	10,546,278.91	10,546,278.91
7 Prepaid Assets	2,820.23	-	-	-	-	-	-	2,820.23
TOTAL ASSETS	\$ 25,368,251.31	\$ 729,700.06	\$ (701,865.32)	\$ 2,400,874.32	\$ 29,921.83	\$ 1,014,060.20	\$ 10,546,278.91	\$ 39,387,221.31
Liabilities								
8 Accounts Payable	\$ 9,668.33	\$ 2,014.54	\$ -	\$ 98.99	\$ 52,652.96	\$ 45,413.74	\$ -	\$ 109,848.56
9 Due to	9,121,415.99	-	1,040,909.08	-	-	494,902.00	-	10,657,227.07
10 Payroll Liabilities	1,080,252.44	-	-	-	-	-	-	1,080,252.44
11 10/11 Month Payroll Liability	-	-	-	-	-	-	-	-
12 Notes Payable	-	-	-	-	-	-	3,293,431.99	3,293,431.99
13 Deferred Revenue	-	-	-	15,583.97	-	-	-	15,583.97
14 Deferred Inflow	-	-	93,614.26	-	-	-	-	93,614.26
TOTAL LIABILITIES	\$ 10,211,336.76	\$ 2,014.54	\$ 1,134,523.34	\$ 15,682.96	\$ 52,652.96	\$ 540,315.74	\$ 3,293,431.99	\$ 15,249,958.29
Fund Equity								
15 Fund Balance Unassigned	\$ (993,265.23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (993,265.23)
16 Fund Balance Assigned	-	523,854.44	-	-	-	334,148.16	-	858,002.60
17 Fund Balance Committed	8,572,692.14	-	-	-	-	-	-	8,572,692.14
18 Fund Balance Restricted	2,016,555.12	-	(1,271,865.04)	1,715,462.42	-	-	-	2,460,152.50
19 Invested in Capital assets	-	-	-	-	-	-	7,274,502.56	7,274,502.56
20 Excess Revenue (Expenditures)	5,560,932.52	203,831.08	(564,523.62)	669,728.94	(22,731.13)	139,596.30	(21,655.64)	5,965,178.45
TOTAL FUND EQUITY	\$ 15,156,914.55	\$ 727,685.52	\$ (1,836,388.66)	\$ 2,385,191.36	\$ (22,731.13)	\$ 473,744.46	\$ 7,252,846.92	\$ 24,137,263.02
TOTAL LIABILITIES & FUND EQUITY	\$ 25,368,251.31	\$ 729,700.06	\$ (701,865.32)	\$ 2,400,874.32	\$ 29,921.83	\$ 1,014,060.20	\$ 10,546,278.91	\$ 39,387,221.31

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended May 31, 2022 (unaudited)
91.66% Yr Complete For Fiscal Year

		Total	
		<u>Budget ⁽¹⁾</u>	<u>YTD</u>
REVENUE			
State:			
1	FEFP	\$ 26,154,344	\$ 26,002,502
2	E-Rate Funding	317,975	67,644
3	Teacher Lead Pay	75,600	76,860
4	Teacher Salary Increase	-	64,627
5	Instructional Materials	406,706	421,729
6	Discretionary Lottery	-	-
7	Transportation	860,360	759,145
8	Class Size Reduction	4,544,734	4,552,330
9	CAPE Funds	11,879	90,614
10	AP & IB Bonus	150,000	254,112
11	Advance Placement	-	-
	Total State Revenues	<u>32,521,598</u>	<u>32,289,563</u>
Local/Private:			
16	District School Taxes	1,438,141	1,451,506
17	Interest	2,500	1,979
18	Transfer from PreK	13,493	-
19	Gifts & Donations	507,264	71,336
20	Transfer from After School Program	10,000	-
21	Other Sources/Transportation	2,204,361	1,959,990
22	FY21 Carryover- Priority Spending	956,462	-
23	Other Sources	546,200	319,800
25	Interfund Transfer	<u>2,091,134</u>	<u>1,998,350</u>
	Total Local Revenues	<u>7,769,555</u>	<u>5,802,961</u>
	Total Revenues	40,291,153	38,092,524
EXPENDITURES			
24	Salaries ⁽²⁾	19,887,085	16,695,342
25	Benefits ⁽²⁾	7,966,404	6,081,373
26	Purchased Services	5,168,835	4,463,534
27	Supplies & Materials	1,073,999	586,863
28	Capital Outlay	1,468,155	1,339,528
29	Other Expenses	2,309,751	1,438,827
30	Transfers	<u>2,416,924</u>	<u>1,926,124</u>
	Total Expenditures	<u>40,291,153</u>	<u>32,531,591</u>
	Excess Revenue (Expenditures)	\$ -	\$ 5,560,933
	Fund Balance:		
	FY2021 Unassigned	\$ 6,805,049	
31	FCR		17%
32	Budgeted Enrollment	4,791	

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
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91.66% Yr Complete For Fiscal Year

Polk Avenue Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,046,364	\$ 3,059,687	100%
2	E-Rate Funding	1,100	-	0%
3	Teacher Lead Pay	9,765	9,765	100%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	46,079	46,174	100%
6	Discretionary Lottery	-	-	0%
7	Transportation	56,781	49,837	88%
8	Class Size Reduction	548,499	550,478	100%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,708,588	3,715,941	100%
Local/Private:				
16	District School Taxes	170,958	164,614	96%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	22,900	-	0%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	143,346	-	0%
23	Other Sources	15,074	-	0%
25	Interfund Transfer	74,549	85,794	0%
	Total Local Revenues	426,827	250,408	59%
	Total Revenues	4,135,415	3,966,349	96%
EXPENDITURES				
24	Salaries ⁽²⁾	2,213,953	1,787,717	81%
25	Benefits ⁽²⁾	912,435	683,341	75%
26	Purchased Services	356,373	255,139	72%
27	Supplies & Materials	215,810	129,868	60%
28	Capital Outlay	88,979	61,394	69%
29	Other Expenses	198,982	131,864	66%
30	Transfers	148,883	116,499	78%
	Total Expenditures	4,135,415	3,165,822	77%
	Excess Revenue (Expenditures)	\$ -	\$ 800,527	
	Fund Balance:			
	FY2021 Unassigned	\$ 1,362,258		
31	FCR		33%	
32	Budgeted Enrollment	543		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
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91.66% Yr Complete For Fiscal Year

Hillcrest Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,823,803	\$ 3,839,209	100%
2	E-Rate Funding	31,086	-	0%
3	Teacher Lead Pay	13,230	13,230	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	58,539	58,510	100%
6	Discretionary Lottery	-	-	0%
7	Transportation	61,850	54,778	89%
8	Class Size Reduction	692,918	693,032	100%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	4,681,426	4,658,759	100%
Local/Private:				
16	District School Taxes	215,726	208,595	97%
17	Interest	-	-	0%
18	Transfer from PreK	13,493	-	0%
19	Gifts & Donations	-	-	0%
20	Transfer from After School Program	10,000	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	232,362		
23	Other Sources		155	0%
25	Interfund Transfer	134,121	152,504	0%
	Total Local Revenues	605,702	361,254	60%
	Total Revenues	5,287,128	5,020,013	95%
EXPENDITURES				
24	Salaries ⁽²⁾	2,714,997	2,345,958	86%
25	Benefits ⁽²⁾	1,116,221	907,160	81%
26	Purchased Services	418,371	313,508	75%
27	Supplies & Materials	208,345	141,611	68%
28	Capital Outlay	297,313	265,144	89%
29	Other Expenses	373,883	173,720	46%
30	Transfers	157,998	123,169	78%
	Total Expenditures	5,287,128	4,270,270	81%
Excess Revenue (Expenditures)		\$ -	\$ 749,743	
Fund Balance:				
	FY2021 Unassigned	\$ 2,692,536		
31	FCR		51%	
32	Budgeted Enrollment	689		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
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For the Month Ended May 31, 2022 (unaudited)
91.66% Yr Complete For Fiscal Year

**Janie Howard Wilson
Elementary**

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,252,627	\$ 2,262,984	100%
2	E-Rate Funding	17,519	-	0%
3	Teacher Lead Pay	5,985	5,985	100%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	33,513	33,742	101%
6	Discretionary Lottery	-	-	0%
7	Transportation	92,778	80,154	86%
8	Class Size Reduction	401,166	403,893	101%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	2,803,588	2,786,758	99%
Local/Private:				
16	District School Taxes	124,826	120,294	96%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	-	-	0%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	75,754	-	0%
23	Other Sources	48,511	1,628	3%
25	Interfund Transfer	60,540	72,850	0%
	Total Local Revenues	309,631	194,772	63%
	Total Revenues	3,113,219	2,981,530	96%
EXPENDITURES				
24	Salaries ⁽²⁾	1,599,230	1,333,984	83%
25	Benefits ⁽²⁾	611,233	446,282	73%
26	Purchased Services	410,835	377,823	92%
27	Supplies & Materials	120,452	30,629	25%
28	Capital Outlay	26,907	33,803	0%
29	Other Expenses	165,708	113,513	69%
30	Transfers	178,854	165,562	93%
	Total Expenditures	3,113,219	2,501,596	80%
Excess Revenue (Expenditures)		\$ -	\$ 479,934	
Fund Balance:				
	FY2021 Unassigned	\$ 2,279,387		
31	FCR		73%	
32	Budgeted Enrollment	395		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended May 31, 2022 (unaudited)
91.66% Yr Complete For Fiscal Year

**DRF Babson Park
Elementary**

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,666,331	\$ 2,733,483	103%
2	E-Rate Funding	44,298	-	0%
3	Teacher Lead Pay	9,765	9,765	100%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	40,811	41,258	101%
6	Discretionary Lottery	-	-	0%
7	Transportation	65,909	56,181	85%
8	Class Size Reduction	481,326	487,044	101%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,308,440	3,327,731	101%
Local/Private:				
16	District School Taxes	149,798	147,090	98%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	-	-	0%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	80,000	-	0%
23	Other Sources	13,100	15,845	0%
25	Interfund Transfer	62,592	76,935	0%
	Total Local Revenues	305,490	239,870	79%
	Total Revenues	3,613,930	3,567,601	99%
EXPENDITURES				
24	Salaries ⁽²⁾	2,053,711	1,789,938	87%
25	Benefits ⁽²⁾	815,213	674,850	83%
26	Purchased Services	296,552	246,973	83%
27	Supplies & Materials	48,828	44,023	90%
28	Capital Outlay	65,194	70,181	108%
29	Other Expenses	235,347	118,097	50%
30	Transfers	99,085	98,071	99%
	Total Expenditures	3,613,930	3,042,133	84%
Excess Revenue (Expenditures)		\$ -	\$ 525,468	
Fund Balance:				
	FY2021 Unassigned	\$ 1,185,210		
31	FCR		33%	
32	Budgeted Enrollment	481		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended May 31, 2022 (unaudited)
91.66% Yr Complete For Fiscal Year

Bok Academy South

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,260,116	\$ 3,236,921	99%
2	E-Rate Funding	-	-	0%
3	Teacher Lead Pay	10,080	10,080	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	51,156	50,966	100%
6	Discretionary Lottery	-	-	0%
7	Transportation	198,741	171,532	86%
8	Class Size Reduction	539,563	537,507	100%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	4,059,656	4,007,006	99%
Local/Private:				
16	District School Taxes	173,372	181,697	105%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	25,000	600	2%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	15,565	15,668	101%
25	Interfund Transfer	69,924	84,996	0%
	Total Local Revenues	283,861	282,961	100%
	Total Revenues	4,343,517	4,289,967	99%
EXPENDITURES				
24	Salaries ⁽²⁾	2,152,016	1,795,312	83%
25	Benefits ⁽²⁾	786,538	594,331	76%
26	Purchased Services	490,849	446,620	91%
27	Supplies & Materials	74,996	13,498	18%
28	Capital Outlay	12,357	62,503	0%
29	Other Expenses	230,554	154,506	67%
30	Transfers	596,207	500,510	84%
	Total Expenditures	4,343,517	3,567,280	82%
Excess Revenue (Expenditures)		\$ -	\$ 722,687	
Fund Balance:				
	FY2021 Unassigned	\$ 360,868		
31	FCR		8%	
32	Budgeted Enrollment	602		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended May 31, 2022 (unaudited)
91.66% Yr Complete For Fiscal Year

Bok North

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,936,284	\$ 2,929,977	100%
2	E-Rate Funding	9,930	-	0%
3	Teacher Lead Pay	8,190	8,190	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	46,955	47,041	100%
6	Discretionary Lottery	-	-	0%
7	Transportation	123,706	113,643	92%
8	Class Size Reduction	495,139	496,305	100%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,620,204	3,595,156	99%
Local/Private:				
16	District School Taxes	159,102	167,705	105%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	10,500	12,868	123%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	1,700	4,091	241%
25	Interfund Transfer	133,427	141,863	0%
	Total Local Revenues	304,729	326,527	107%
	Total Revenues	3,924,933	3,921,683	100%
EXPENDITURES				
24	Salaries ⁽²⁾	2,042,324	1,628,717	80%
25	Benefits ⁽²⁾	826,726	587,677	71%
26	Purchased Services	279,439	244,709	88%
27	Supplies & Materials	30,000	17,589	59%
28	Capital Outlay	51,787	41,943	0%
29	Other Expenses	154,391	102,604	66%
30	Transfers	540,266	356,945	66%
	Total Expenditures	3,924,933	2,980,184	76%
	Excess Revenue (Expenditures)	\$ -	\$ 941,499	
	Fund Balance:			
	FY2021 Unassigned	\$ (242,373)		
31	FCR		-6%	
32	Budgeted Enrollment	553		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
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91.66% Yr Complete For Fiscal Year

Lake Wales High School

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 7,976,285	\$ 7,940,241	100%
2	E-Rate Funding	154,042	-	0%
3	Teacher Lead Pay	18,585	18,585	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	129,653	144,038	111%
6	Discretionary Lottery	-	-	0%
7	Transportation	260,595	233,020	89%
8	Class Size Reduction	1,386,123	1,384,071	100%
9	CAPE Funds	11,879	90,614	0%
10	AP & IB Bonus	150,000	254,112	0%
11	Advance Placement	\$ -	-	0%
	Total State Revenues	10,087,162	10,064,681	100%
Local/Private:				
16	District School Taxes	444,359	461,511	104%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	433,933	57,868	13%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	425,000	-	0%
23	Other Sources	162,000	139,414	86%
25	Interfund Transfer	185,891	211,942	0%
	Total Local Revenues	1,651,183	870,735	53%
	Total Revenues	11,738,345	10,935,416	93%
EXPENDITURES				
24	Salaries ⁽²⁾	5,520,924	4,668,558	85%
25	Benefits ⁽²⁾	2,114,629	1,641,005	78%
26	Purchased Services	1,362,310	1,142,522	84%
27	Supplies & Materials	327,029	195,609	60%
28	Capital Outlay	889,853	771,420	87%
29	Other Expenses	827,969	592,928	72%
30	Transfers	695,631	565,368	81%
	Total Expenditures	11,738,345	9,577,410	82%
Excess Revenue (Expenditures)		\$ -	\$ 1,358,006	
Fund Balance:				
	FY2021 Unassigned	\$ 1,800,595		
31	FCR		16%	
32	Budgeted Enrollment	1,528		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended May 31, 2022 (unaudited)
91.66% Yr Complete For Fiscal Year

Administration

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 192,534	\$ -	0%
2	E-Rate Funding	60,000	67,644	0%
3	Teacher Lead Pay	-	1,260	0%
4	Teacher Salary Increase	-	64,627	0%
5	Instructional Materials	-	-	0%
6	Discretionary Lottery	-	-	0%
7	Transportation	-	-	0%
8	Class Size Reduction	-	-	0%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	252,534	133,531	53%
Local/Private:				
16	District School Taxes	-	-	
17	Interest	2,500	1,979	79%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	14,931	-	0%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	2,204,361	1,959,990	89%
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	290,250	142,999	49%
25	Interfund Transfer	1,370,090	1,171,466	86%
	Total Local Revenues	3,882,132	3,276,434	84%
	Total Revenues	4,134,666	3,409,965	82%
EXPENDITURES				
24	Salaries ⁽²⁾	1,589,930	1,345,158	85%
25	Benefits ⁽²⁾	783,409	546,727	70%
26	Purchased Services	1,554,106	1,436,240	92%
27	Supplies & Materials	48,539	14,036	29%
28	Capital Outlay	35,765	33,140	93%
29	Other Expenses	122,917	51,595	42%
30	Transfers	-	-	0%
	Total Expenditures	4,134,666	3,426,896	83%
	Excess Revenue (Expenditures)	\$ -	\$ (16,931)	
	Fund Balance:			
	FY2021 Unassigned		\$ (2,633,432)	
31	FCR			
32	Budgeted Enrollment	<i>na</i>	<i>na</i>	

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY2022 GENERAL FUND - SUBSIDIARY - Statement of Operations
For the Month Ended May 31, 2022 (unaudited)

GENERAL FUND - SUBSIDIARY SCHEDULE OF MISCELLANEOUS SPECIAL PROGRAMS

	Polk Avenue Elementary		Hillcrest Elementary		Janie Howard Wilson		DRF Babson Park Elementary		Lake Wales High School		Total	
	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD
PRE- K PROGRAM												
1 Revenue	\$ 75,539	\$ 80,167	\$ 79,200	\$ 81,477	\$ 88,752	\$ 65,618	\$ 76,800	\$ 77,484	\$ 205,000	\$ 250,995	\$ 525,291	\$ 555,740
2 VPK Grant	8,678	8,678	18,400	18,400	18,400	18,400	-	-	18,400	18,400	63,878	63,878
3 Transfer Out to Other Fund	-	-	13,493	-	-	-	-	-	-	-	13,493	-
4 Expense	79,776	72,208	81,295	85,047	68,639	52,575	76,800	76,842	217,085	217,482	523,595	504,154
5 Balance	<u>4,441</u>	<u>\$ 16,636</u>	<u>\$ 2,812</u>	<u>\$ 14,831</u>	<u>38,513</u>	<u>\$ 31,443</u>	<u>-</u>	<u>\$ 642</u>	<u>\$ 6,315</u>	<u>\$ 51,913</u>	<u>\$ 52,081</u>	<u>\$ 115,464</u>
AFTER SCHOOL PROGRAM												
6 Revenue			\$ 81,000	\$ 81,757			\$ 63,000	\$ 69,119			\$ 144,000	\$ 150,876
7 Transfer to General Fund			-	-			-	-			-	-
8 Expense			78,563	16,816			40,095	45,693			118,658	62,509
9 Balance			<u>\$ 2,437</u>	<u>\$ 64,941</u>			<u>\$ 22,905</u>	<u>\$ 23,426</u>			<u>\$ 25,342</u>	<u>\$ 88,367</u>
10 Total Revenues	\$ 84,217	\$ 88,845	\$ 178,600	\$ 181,634	\$ 107,152	\$ 84,018	\$ 139,800	\$ 146,602	\$ 223,400	\$ 269,395	\$ 733,169	\$ 770,494
11 Total Expenditures	\$ 79,776	\$ 72,208	\$ 173,351	\$ 101,862	\$ 68,639	\$ 52,575	\$ 116,895	\$ 122,535	\$ 217,085	\$ 217,482	\$ 655,746	\$ 566,663
12 Net Change in Fund Balance	<u>\$ 4,441</u>	<u>\$ 16,636</u>	<u>\$ 5,249</u>	<u>\$ 79,772</u>	<u>\$ 38,513</u>	<u>\$ 31,443</u>	<u>\$ 22,905</u>	<u>\$ 24,067</u>	<u>\$ 6,315</u>	<u>\$ 51,913</u>	<u>\$ 77,423</u>	<u>\$ 203,831</u>

Notes: (1) Budget approved by Board of Trustees February 2022

Analysis Notes: Fund Balances for PreK - PAE \$64,718.64; Hill \$122,228.08; JHW \$14,715.61; BPE (\$31,874.75); LWHS \$53,357.82.
Fund Balance for After School- Hill \$227,176.83 & BPE \$73,532.21.

LAKE WALES CHARTER SCHOOLS, INC.
FY 2021-22 FOOD SERVICE STATEMENT OF OPERATIONS
FOR THE MONTH ENDED MAY 31, 2022 (unaudited)

FUND 410

REVENUE	2021-22 Budget ⁽¹⁾	Service days 20		YTD	
		May			
1 Lunch Reimbursement	\$ 2,626,294	\$ 265,410	\$	2,665,532	101%
2 Breakfast Reimbursement	\$ 700,843	76,009	\$	747,867	107%
3 Snack Reimbursement	\$ 14,972	1,512	\$	16,373	109%
4 Student/Adult - A La Carte	\$ 165,000	14,872	\$	212,346	129%
5 Other Sales	\$ 15,000	767	\$	14,804	99%
6 USDA Donated Commodities	\$ 150,000	14,866	\$	135,175	90%
7 Other Revenue	\$ 39,590	16,837	\$	34,090	86%
8 Management Fees	\$ 10,000	1,000	\$	10,000	100%
9 Total Revenue:	\$ 3,721,699	\$ 391,273	\$	3,836,187	103%
EXPENDITURES					
10 Salaries	\$ 107,892	8,991		98,901	92%
11 Benefits	\$ 36,302	2,992		32,901	91%
12 Food Management Services	\$ 2,620,000	279,849		2,526,677	96%
13 Supplies & Materials	\$ 71,500	1,431		37,975	53%
14 Capital Outlay	\$ 975,500	6,807		406,166	42%
15 Other Expenses	\$ 168,880	2,132		48,328	29%
16 Total Expenditure:	\$ 3,980,074	\$ 302,201		3,150,947	79%
Excess Revenue (Expenditures)	\$ (258,375)	\$ 89,072	\$	685,240	

Notes:

Budget adopted by the Board of Trustees in June 2021.

Capital Outlay: Equipment, Computer Equipment & Remodel/Renovations.

Other Expenses: Indirect Costs, Bank fees, Travel, Other Purch Svcs, and Repairs & Maint.

LAKE WALES CHARTER SCHOOLS, Inc.
FY2021/22 Special Revenue Funds Statement of Operations
For the Month Ended May 31, 2022 (unaudited)

FUND 420 - FEDERAL PROGRAMS

	Total			Total	
	Budget (1)	YTD (2)		Budget (1)	YTD (2)
Federal:					
1 ROTC-Revenue	\$ 70,000	\$ 60,750	21 Title X Part C Homeless - Revenue TT10C	\$ 55,000	\$ 44,436
2 ROTC-Expense	70,000	70,029	22 Title X Part C Homeless - Expenses TT10C	55,000	44,436
Balance	<u>-</u>	<u>(9,279)</u>	Balance	<u>-</u>	<u>-</u>
3 IDEA-Part B, Entitlement - Rev IDEAB	\$ 906,331	\$ 723,389	23 Title IV, Student Enrichment- Revenue 2412A	\$ 159,923	\$ 104,945
4 IDEA-Part B, Entitlement - Exp IDEAB	906,331	723,389	24 Title IV, Student Enrichment- Expense 2412A	159,923	104,945
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
5 IDEA-Part B, Pre-K - Revenue IDEAK	\$ 20,336	\$ 20,336	25 Governors Emergency Education Relief- GEER	\$ 2,846	\$ 2,846
6 IDEA-Part B, Pre-K - Expense IDEAK	20,336	31,396	26 Governors Emergency Education Relief- GEER	2,846	2,846
Balance	<u>-</u>	<u>(11,060)</u>	Balance	<u>-</u>	<u>-</u>
7 Title I-Revenue TT01A	\$ 1,700,064	\$ 1,353,205	27 Emergency Relief Funds- CARES	\$ 38,100	\$ 38,100
8 Title I-Expense TT01A	1,700,064	1,353,205	28 Emergency Relief Funds- CARES	38,100	38,100
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
9 Title I, Part C, Migrant - Revenue TT01C	\$ 34,135	\$ 21,982	29 K-12 Civic Literacy Grant	\$ 1,446	\$ 1,117
10 Title I, Part C, Migrant - Expense TT01C	34,135	21,982	30 K-12 Civic Literacy Grant	1,446	1,117
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
11 Title II, Part A - Revenue TT02A	\$ 278,825	\$ 150,261	31 Instructional Continuity Plan- 1240C	\$ 9,410	\$ 7,552
12 Title II, Part A - Expense TT02A	278,825	150,261	32 Instructional Continuity Plan- 1240C	9,410	7,552
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
13 Title III, Part A, ELL - Revenue TT03A	\$ 78,000	\$ 32,765	33 High QualityCurriculum-BEST Reading	\$ 1,695	\$ 1,688
14 Title III, Part A, ELL - Expense TT03A	78,000	32,765	34 High QualityCurriculum-BEST Reading	1,695	1,688
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
15 Carl D Perkins - Revenue CPERK	\$ 63,018	\$ 50,349	35 LWCS Cares II Funding- CRRSA	\$ 5,730,504	\$ 4,632,598
16 Carl D Perkins - Expense CPERK	63,018	50,349	36 LWCS Cares II Funding- CRRSA	5,730,504	4,632,598
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
17 K-3 Tutoring (ESSER)	\$ 102,619	\$ 268	37 ARP Homeless Children & Youth	\$ 106,856	\$ -
18 K-3 Tutoring (ESSER)	102,619	268	38 ARP Homeless Children & Youth	106,856	-
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
19 Emergency Connectivity Fund- Revenue ECF21	\$ 735,773	\$ 555,773			
20 Emergency Connectivity Fund- Expense ECF21	735,773	558,165			
Balance	<u>-</u>	<u>(2,392)</u>			
			Total Fund 420-Revenues	\$ 10,094,880	\$ 7,802,358
			Total Fund 420-Expenditures	\$ 10,094,880	\$ 7,825,089
			Excess Revenue (Expenditures)	<u>\$ -</u>	<u>\$ (22,731)</u>

OTHER BUSINESS

Gibson Law Firm
P.O. Box 551
Lake Wales, FL 33859

Statement

Statement Apr 22

Date
4/30/2022

Bill To:
Lake Wales Charter Schools Accounts Payable P.O. Box 3309 Lake Wales FL 33859-3309

Date	Staff	Hours/Items	Rate	Description of Service	Amount
03/31/2022				Balance forward	4,685.00
04/01/2022	RG	0.2	275.00	Equity Lab. Email exchange with Marcus Kirby relative to his request for an investigation concerning the Equity Lab with an emphasis on 4 specific points.	55.00
04/01/2022	RG	0.4	0.00	No charge for Telephone call to Danny Gill about an idea for a different and simpler way to compensate the General Counsel, discussion, Danny's evaluation, my willingness to draft a contract along the lines of our discussion for consideration.	0.00
04/01/2022	RG	0.3	0.00	Equity Lab. No Charge. Review email from Larry Updike with attached article from the Wall Street Journal favorable to Equity Lab.	0.00
04/03/2022	RG	0.3	275.00	Equity Lab. Review extensive email from Donna Dunson including timeline for steps taken by high school during the course of the Equity Lab saga.	82.50
04/03/2022	RG	0.2	0.00	No Charge for Draft of possible contract for legal services along the lines of the discussion with Danny.	0.00
04/05/2022	RG	0.4	0.00	Equity Lab. No Charge. Receive and review email from Danny Gill stating that he had been told that I had granted an off-site interview to the Ledger reporter after the special board meeting, my response to the effect that Danny had been mis-informed by whoever gave him that information, I was not being interviewed by the Ledger reporter and made no statement on behalf of the charter schools. Indeed, the subsequent article contained no statement from me.	0.00

Key Abbreviations:
CC - Colleen Curchy, CD - Christine Daly, RG - Robin Gibson

Phone: 863-676-8584 Fax 863-676-0548 www.gibsonattorneys.law

Amount Due
\$12,552.50

Gibson Law Firm
P.O. Box 551
Lake Wales, FL 33859

Statement

Date
4/30/2022

Bill To:
Lake Wales Charter Schools Accounts Payable P.O. Box 3309 Lake Wales FL 33859-3309

Date	Staff	Hours/Items	Rate	Description of Service	Amount
04/05/2022	RG	4	275.00	April 5-8, 2022 - LWCS Turmoil. No Charge for at least 4 or 5 hours over 4 days of emotional, concerned, accusatorial, emails, texts and phone calls about the turmoil and gossip going around concerning charter school issues and personalities following Board of Trustees special meeting April 4.	1,100.00
04/05/2022	RG	0.8	0.00	Legal services. No Charge for 3 emails with David Fisher to set up a telephone conference for discussion on different way to compensate the General Counsel, participate in conference.	0.00
04/05/2022	RG	0.4	325.00	April 5,7,8,2022 - Resignation issue. Review several emails involving Alricky Smith, Danny Gill, Donna Dunson as to the finality of an accepted resignation and whether it can be rescinded after system has acted in reliance.	130.00
04/07/2022	RG	0.4	275.00	April 7 & 8, 2022 - Public records request. Review requests from Leder reporter about enrollment, grades, names of courses and syllabi, interviews with teachers and students, timeline for course development, responses from Alricky and requests for clarification from Donna.	110.00
04/11/2022	RG	0.4	275.00	April 11 & 12, 2022 - Barrow litigation. Emails and telephone calls involving Elmer Ignacio's office staff, Marie, Julio Acevedo and myself attempting to coordinate schedules for the taking of testimony by way of depositions.	110.00
04/13/2022	RG	0.6	275.00	LWCS turmoil. Review extensive emails from Donna Dunson raising legal issues, concerns about threats, school safety, controversy, accusations, and the like. Discussion with Danny Gill, the understanding that I will speak with Donna to see about resolving some of these issues.	165.00

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Date
4/30/2022

Bill To:
Lake Wales Charter Schools Accounts Payable P.O. Box 3309 Lake Wales FL 33859-3309

Date	Staff	Hours/Items	Rate	Description of Service	Amount
04/13/2022	RG	0.5	275.00	Equity Lab. Request from a Robert Goodman to interim Superintendent for all curriculum and course contents for all courses taken at Lake Wales high school via the Equity Lab, forwarded on to Donna Dunson, sent back to LWCS for response, additional email from Donna about one course that was not taught at the high school, request for legal opinion with concerns about zoom classes in multiple states and parental permission.	137.50
04/13/2022	RG	0.3	275.00	Equity Lab. Telephone call from Donna with concerns about releasing course contents, my concerns about permission from the originating universities because of proprietary copyright issues.	82.50
04/13/2022	RG	0.1	275.00	Equity Lab. Receive email from Alricky asking for legal opinion on our release of the University materials utilized in the equity Lab courses.	27.50
04/13/2022	RG	1	275.00	Equity Lab. Research materials for legal opinion, conclude in the email to Alricky that I would need time to review the contractual arrangement we have with universities supplying the course materials via Equity Lab, as the contracts for these purchased materials may well have imposed copyright protections, also pointing out that if these items are deemed public records, the requestor needs to realize that we should charge a reasonable rate for the time spent to comply with such a request, additional suggestion that the opinion could be forwarded to the requestor.	275.00
04/13/2022	RG	1	275.00	Public Record Request. Review emails between Abigail Skipper and Alricky concerning her request for earlier copies of bylaws so that she could compare those to the present bylaws, I looked back in my archives and found two earlier sets that were forwarded to her.	275.00

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Date	Staff	Hours/Items	Rate	Description of Service	Amount
04/13/2022	RG	0.3	275.00	Potential litigation. Review extensive email from Donna Dunson retracing past events and notifying the system that she has retained an attorney.	82.50
04/13/2022	RG	0.3	275.00	Public records request. Review request from Alricky Smith forwarding public records request from Robert Goodman asking for copies of all materials received from all courses taught at the high school via National Equity Lab; review request.	82.50
04/13/2022	RG	0.4	275.00	National equity Lab. Review multiple email exchanges between Alricky Smith, Donna Dunson, Leslie Cornfeld concerning public records request for all materials used in courses given at high school via National equity Lab.	110.00
04/13/2022	RG	0.8	275.00	National equity Lab. Receive and review second email from Alricky Smith asking for legal opinion concerning request for all materials used in courses given at the high school via national equity Lab; research in advance of authoring legal opinion, including review of articles from Wall Street Journal and New York Times.	220.00
04/13/2022	RG	1.2	275.00	Legal opinion. Author legal opinion concerning request for all materials used in courses given at the high school to be a National equity Lab, conclude that the materials are not public records generated by the high school, but instead constitute materials from the universities conducting the courses, which means that the public release of these materials runs the risk of liability to the charter schools for releasing materials that were probably subject to copyright laws, suggesting that Alricky could forward the opinion to the person making the request for the materials.	330.00

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Statement

Date
4/30/2022

Bill To:
Lake Wales Charter Schools Accounts Payable P.O. Box 3309 Lake Wales FL 33859-3309

Date	Staff	Hours/Items	Rate	Description of Service	Amount
04/13/2022	RG	0.4	275.00	Public records request. Receive and review forwarded email from Alricky Smith where in Abigail Skipper requests all past copies of bylaws prior to amendment, review Alricky's response; review addition email exchanges between the two about the records request.	110.00
04/14/2022	RG	0.4	0.00	Andy Ogantola's open letter to board. No charge for reviewing Andy's letters and the subsequent responses from board members and public.	0.00
04/18/2022	RG	1.5	275.00	Legal research. Search online for laws and procedures in the various states concerning the legal relationship between school boards and school superintendents, review materials, conclude that the most helpful materials are those from the state of Alaska Department of Education.	412.50
04/19/2022	RG	1.3	275.00	Legal relationship. Using the Alaska procedures as a guide, several drafts of the relationship between the district school board and a charter school system, and then defining the relationship between the charter Board and the charter superintendent, draft cover letter to Tonya Stewart, the board member with the assignment of reviewing bylaws.	357.50
04/19/2022	RG	0.2	275.00	Receive and review emails from both Alricky Smith and Danny Gill informing me of their invitations to attend the upcoming SAC meeting at the high school and requesting that I attend the meeting to accompany Alricky and in place of Danny who will not be able to attend.	55.00
04/19/2022	RG	0.4	275.00	April 19 - 22,2022 - SAC meeting. Several pre-and post-text exchanges with Danny Gill about SAC meeting, suggesting that I would like to discuss ideas for calming things down.	110.00

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Gibson Law Firm
P.O. Box 551
Lake Wales, FL 33859

Statement

Date
4/30/2022

Bill To:
Lake Wales Charter Schools Accounts Payable P.O. Box 3309 Lake Wales FL 33859-3309

Date	Staff	Hours/Items	Rate	Description of Service	Amount
04/20/2022	RG	0.1	275.00	Potential litigation. Review formal notice letter from Donna Dunson to charter school officials to the effect that she has retained counsel to advise her during the course of any issues surrounding potential investigation about National equity Lab.	27.50
04/20/2022	RG	0.2	275.00	Review email and attachment from Alricky Smith containing his outline for the relationship between the board and the superintendent submitted for the board's consideration.	55.00
04/21/2022	RG	0.4	275.00	Legal relationship. Receive and review materials from Alricky Smith in response to my request for the rules having to do with curriculum development by the DOE and how that impacts the rights of a charter system to develop its own curriculum, conclude that charter system has no such right.	110.00
04/21/2022	RG	2.4	275.00	Legal right with respect to curriculum. Based on legal research and materials from Florida DOE, draft memo to Danny Gill concluding that since the Florida DOE and the school districts, composed of persons reporting to members drawing their authority from the electorate, they are the entities having the authority to develop curriculum for public schools, a charter system operating pursuant to contract with the district has no authority to develop curriculum, and therefore is not the battleground for the current political debate about curriculum. Persons who want to participate in those battles need to go to the entities having the authority over curriculum.	660.00

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Statement

Date
4/30/2022

Bill To:
Lake Wales Charter Schools Accounts Payable P.O. Box 3309 Lake Wales FL 33859-3309

Date	Staff	Hours/Items	Rate	Description of Service	Amount
04/21/2022	RG	0.4	275.00	Barrow litigation. Receive and review email from Robert Aranda, attorney for Jennifer Barrow, stating that renewal of charter contracts are to occur by July 1, pointing out that Jennifer is not under contract, contending that she should be under contract and suggesting terms to be included within her contract; forward contract to Alricky with cover email, respond to Aranda stating that I have received his message and have forwarded it to the superintendent.	110.00
04/21/2022	RG	2	275.00	Barrow litigation. Spend considerable amount of time working on confidential plan and procedure designed to put the Barrow litigation to rest, send the plan in a privileged communication to Elmer Ignacio, insurance counsel for charter system.	550.00
04/21/2022	RG	0.2	0.00	Principal search. No charge for reviewing my copy of email from Matt Cain to Alricky Smith concerning principal search at high school.	0.00
04/21/2022	RG	2.5	275.00	SAC meeting. At request of Alricky Smith and Danny Gill, attend and at times attempt to clarify issues in drawn out and at times contentious high school SAC meeting.	687.50
04/24/2022	RG	0.5	275.00	Barrow litigation. Exchange of text messages with insurance counsel Elmer Ignacio, followed by late night phone call concerning confidential ideas for resolving the litigation.	137.50
04/27/2022	RG	0.2	275.00	Request from Marie Cherrington Gray for opinion in response to questions raised by chair of high school SAC concerning procedures for committee votes on principal search, request as to upcoming board vacancies	55.00

Key Abbreviations:
CC - Colleen Curchy, CD - Christine Daly, RG - Robin Gibson

Phone: 863-676-8584 Fax 863-676-0548 www.gibsonattorneys.law

Amount Due
\$12,552.50

Statement

Gibson Law Firm
P.O. Box 551
Lake Wales, FL 33859

Date
4/30/2022

Bill To:
Lake Wales Charter Schools Accounts Payable P.O. Box 3309 Lake Wales FL 33859-3309

Date	Staff	Hours/Items	Rate	Description of Service	Amount
04/27/2022	RG	0.4	0.00	Board meeting procedures. No charge for reviewing email from Abigail Skipper asking about how an agenda is established for a board meeting and, according to the bylaws, who has the authority to call a special meeting, research and respond to request.	0.00
04/27/2022	RG	9	0.00	Citizen commentary. No charge for participating in many phone calls and reviewing numerous emails and copies of documents sent by concerned citizens over the past couple of weeks with respect to controversies and turmoil in the charter system.	0.00
04/29/2022	RG	0.3	0.00	LWHS Principal Selection Panel. No charge for reviewing copies of email exchanges between Alricky in June Ullman bringing her on the panel.	0.00
04/30/2022	RG	0.2	275.00	Public Records Request. After review of Alricky's email to Abigail Skipper to the effect that her request would require production of 11,600 emails, author letter reminding the parties that the statute allows for reasonable personnel cost to be assumed by the person requesting copies of the public records and explaining that I did not want such a bill coming to Abby as a surprise.	55.00
04/30/2022	RG	1	1,000.00	April 2020 retainer	1,000.00

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END OF REPORT