

**LAKE WALES CHARTER SCHOOLS, INC.
AUDIT/FINANCE COMMITTEE
MONDAY, AUGUST 22, 2022
4:00PM
LAKE WALES HIGH SCHOOL**

AGENDA

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

INFORMATION

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

Lake Wales Charter School, Inc.

Financial Executive Summary

FY 2021-22 (June)

Consolidated Balance Sheet (Unaudited) Page 3

- Total assets for the system increased by \$1,959,536 from \$39.3 million in May to \$41.3 million in June of the fiscal period 21-22. (column H) The largest asset category affecting the change is increases in the cash accounts in the Capital Projects funds. (columns A)
- System-wide total liabilities increased by \$1,537,662 to \$16.7 million in June from \$15.2 million in May of the fiscal period 21-22. (column H) The largest categories affecting the change is accounts payables and payroll liabilities in the General fund.
- The system's consolidated net change in fund balance is a surplus of \$6,387,052.76 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 June represent \$32.9 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 June are \$6,263,710. (page 4 total column)
- The total expenditures YTD are in line with our budgeted expectations at \$37,532,780 million, 93% of the total budget. (page 4 total column)
- The excess revenue system-wide increased the Net Change in Position through June 21-22 is \$1,699,197. (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 except BPE posting a surplus through the month of June. (row 5)
- HCE and BPE are operating afterschool programs.
- Both schools are posting surpluses through the month June.
- 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 (June)

Food Service Fund 410 (NSLP) (Unaudited) [Page 14](#)

- The NSLP breakfast, lunch and snack program ended the month of June with a deficit of \$(431,405). Meals were served to less than 100 students per location over the 16 days during the month of June generating \$35,781 in revenues ([row 9](#)) collected, while expenditures were reported at \$467,186. Food Management Services and summer capital improvements were the drivers of cost.

Federal Programs (420) (Unaudited) [Page 15](#)

- The total federal expenditures for the year were \$9,145,247.
- Cares II (\$5,730,504) ended June 30, 2022 with LWCS expending \$5,150,897 of the total allocation. New awards were 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.
- The CARES III was awarded to the system in the amount of \$12,883,162. FDOE released the monies in two separate allocations and approved the initial budgets. Spending on this award commenced on July 1, 2022.

Notes:

Transportation Services

- Transportation costs for the fiscal year was \$2,174,303 or 99% 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

6.30.22

Lake Wales Charter Schools, Inc.
All Funds
Balance Sheet - Governmental Funds
6/30/2022 (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	\$ 9,973,828.56	\$ 696,872.65	\$ 359,268.36	\$ 1,954,017.90	\$ (774,996.87)	\$ 445,335.67	\$ -	\$ 12,654,326.27
2 Investments	2,016,726.39	-	-	-	-	-	-	2,016,726.39
3 Accounts Receivable	4,564.44	-	131,432.90	26,072.39	818,139.95	407.49	-	980,617.17
4 Deposits Receivable	9,759.93	-	-	33,686.24	-	-	-	43,446.17
5 Due from	10,101,121.83	-	93,614.26	-	-	494,902.00	-	10,689,638.09
6 Fixed Assets	-	-	-	-	-	-	14,575,967.31	14,575,967.31
7 Prepaid Assets	367,018.02	-	19,018.00	-	-	-	-	386,036.02
TOTAL ASSETS	<u>\$ 22,473,019.17</u>	<u>\$ 696,872.65</u>	<u>\$ 603,333.52</u>	<u>\$ 2,013,776.53</u>	<u>\$ 43,143.08</u>	<u>\$ 940,645.16</u>	<u>\$ 14,575,967.31</u>	<u>\$ 41,346,757.42</u>
Liabilities								
8 Accounts Payable	\$ 366,249.39	\$ 8,899.28	\$ 491,680.62	\$ 9,681.43	\$ 43,143.08	\$ 25,494.79	\$ -	\$ 945,148.59
9 Due to	9,121,415.99	-	979,705.83	-	-	494,902.00	-	10,596,023.82
10 Payroll Liabilities	1,690,175.70	-	-	-	-	-	-	1,690,175.70
11 10/11 Month Payroll Liability	-	-	-	-	-	-	-	-
12 Notes Payable	-	-	-	-	-	-	3,034,888.44	3,034,888.44
13 Deferred Revenue	-	-	411,705.29	16,063.98	-	-	-	427,769.27
14 Deferred Inflow	-	-	93,614.26	-	-	-	-	93,614.26
TOTAL LIABILITIES	<u>\$ 11,177,841.08</u>	<u>\$ 8,899.28</u>	<u>\$ 1,976,706.00</u>	<u>\$ 25,745.41</u>	<u>\$ 43,143.08</u>	<u>\$ 520,396.79</u>	<u>\$ 3,034,888.44</u>	<u>\$ 16,787,620.08</u>
Fund Equity								
15 Fund Balance Unassigned	\$ 5,325,442.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,325,442.39
16 Fund Balance Assigned	-	523,854.44	-	-	-	334,148.16	-	858,002.60
17 Fund Balance Committed	2,253,813.25	-	-	-	-	-	-	2,253,813.25
18 Fund Balance Restricted	2,016,726.39	-	(1,271,865.03)	1,715,462.42	-	-	-	2,460,323.78
19 Invested in Capital assets	-	-	-	-	-	-	7,274,502.56	7,274,502.56
20 Excess Revenue (Expenditures)	1,699,196.06	164,118.93	(101,507.45)	272,568.70	-	86,100.21	4,266,576.31	6,387,052.76
TOTAL FUND EQUITY	<u>\$ 11,295,178.09</u>	<u>\$ 687,973.37</u>	<u>\$ (1,373,372.48)</u>	<u>\$ 1,988,031.12</u>	<u>\$ -</u>	<u>\$ 420,248.37</u>	<u>\$ 11,541,078.87</u>	<u>\$ 24,559,137.34</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 22,473,019.17</u>	<u>\$ 696,872.65</u>	<u>\$ 603,333.52</u>	<u>\$ 2,013,776.53</u>	<u>\$ 43,143.08</u>	<u>\$ 940,645.16</u>	<u>\$ 14,575,967.31</u>	<u>\$ 41,346,757.42</u>

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended, June 30, 2022 (unaudited)
100.00% Yr Complete For Fiscal Year

		Total	
		<u>Budget ⁽¹⁾</u>	<u>YTD</u>
REVENUE			
State:			
1	FEFP	\$ 26,154,344	\$ 26,448,496
2	E-Rate Funding	317,975	302,804
3	Teacher Lead Pay	75,600	76,860
4	Teacher Salary Increase	-	64,627
5	Instructional Materials	406,706	419,279
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>32,968,267</u>
Local/Private:			
16	District School Taxes	1,438,141	1,451,506
17	Interest	2,500	2,150
18	Transfer from PreK	13,493	-
19	Gifts & Donations	507,264	143,823
20	Transfer from After School Program	10,000	-
21	Other Sources/Transportation	2,204,361	2,174,304
22	FY21 Carryover- Priority Spending	956,462	-
23	Other Sources	546,200	493,577
25	Interfund Transfer	<u>2,091,134</u>	<u>1,998,350</u>
	Total Local Revenues	<u>7,769,555</u>	<u>6,263,710</u>
	Total Revenues	40,291,153	39,231,977
EXPENDITURES			
24	Salaries ⁽²⁾	19,887,085	19,331,672
25	Benefits ⁽²⁾	7,966,404	7,125,953
26	Purchased Services	5,168,835	5,040,950
27	Supplies & Materials	1,073,999	673,367
28	Capital Outlay	1,468,155	1,523,455
29	Other Expenses	2,309,751	1,462,027
30	Transfers	<u>2,416,924</u>	<u>2,375,356</u>
	Total Expenditures	<u>40,291,153</u>	<u>37,532,780</u>
Excess Revenue (Expenditures)		\$ -	\$ 1,699,197
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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Polk Avenue Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,046,364	\$ 3,089,922	101%
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	45,982	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	3,745,984	101%
Local/Private:				
16	District School Taxes	170,958	164,614	96%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	22,900	3,061	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	253,469	59%
	Total Revenues	4,135,415	3,999,453	97%
EXPENDITURES				
24	Salaries ⁽²⁾	2,213,953	2,087,899	94%
25	Benefits ⁽²⁾	912,435	809,154	89%
26	Purchased Services	356,373	290,157	81%
27	Supplies & Materials	215,810	140,922	65%
28	Capital Outlay	88,979	79,487	89%
29	Other Expenses	198,982	131,864	66%
30	Transfers	148,883	150,376	101%
	Total Expenditures	4,135,415	3,689,859	89%
	Excess Revenue (Expenditures)	\$ -	\$ 309,594	
	Fund Balance:			
	FY2021 Unassigned	\$ 1,362,258		
31	FCR		33%	
32	Budgeted Enrollment	543		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
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100.00% Yr Complete For Fiscal Year

Hillcrest Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,823,803	\$ 3,877,115	101%
2	E-Rate Funding	31,086	31,086	0%
3	Teacher Lead Pay	13,230	13,230	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	58,539	58,253	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	4,727,494	101%
Local/Private:				
16	District School Taxes	215,726	208,595	97%
17	Interest	-	-	0%
18	Transfer from PreK	13,493	-	0%
19	Gifts & Donations	-	7,696	0%
20	Transfer from After School Program	10,000	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	232,362	-	0%
23	Other Sources	-	155	0%
25	Interfund Transfer	134,121	152,504	0%
	Total Local Revenues	605,702	368,950	61%
	Total Revenues	5,287,128	5,096,444	96%
EXPENDITURES				
24	Salaries ⁽²⁾	2,714,997	2,752,934	101%
25	Benefits ⁽²⁾	1,116,221	1,072,086	96%
26	Purchased Services	418,371	357,522	85%
27	Supplies & Materials	208,345	150,079	72%
28	Capital Outlay	297,313	281,735	95%
29	Other Expenses	373,883	173,720	46%
30	Transfers	157,998	163,116	103%
	Total Expenditures	5,287,128	4,951,192	94%
	Excess Revenue (Expenditures)	\$ -	\$ 145,252	
	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.
FY 2021/22 General Fund Statement of Operations
For the Month Ended, June 30, 2022 (unaudited)
100.00% 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	\$ 2,285,069	101%
2	E-Rate Funding	17,519	17,519	100%
3	Teacher Lead Pay	5,985	5,985	100%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	33,513	33,594	100%
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	2,826,214	101%
Local/Private:				
16	District School Taxes	124,826	120,294	96%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	-	1,530	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	120%
	Total Local Revenues	309,631	196,302	63%
	Total Revenues	3,113,219	3,022,516	97%
EXPENDITURES				
24	Salaries ⁽²⁾	1,599,230	1,571,377	98%
25	Benefits ⁽²⁾	611,233	535,497	88%
26	Purchased Services	410,835	423,173	103%
27	Supplies & Materials	120,452	40,621	34%
28	Capital Outlay	26,907	50,145	186%
29	Other Expenses	165,708	113,513	69%
30	Transfers	178,854	197,120	110%
	Total Expenditures	3,113,219	2,931,446	94%
Excess Revenue (Expenditures)		\$ -	\$ 91,070	
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, June 30, 2022 (unaudited)
100.00% Yr Complete For Fiscal Year

**DRF Babson Park
Elementary**

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,666,331	\$ 2,760,129	104%
2	E-Rate Funding	44,298	37,489	85%
3	Teacher Lead Pay	9,765	9,765	100%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	40,811	41,075	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	3,391,683	103%
Local/Private:				
16	District School Taxes	149,798	147,090	98%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	-	4,208	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	20,397	156%
25	Interfund Transfer	62,592	76,935	123%
	Total Local Revenues	305,490	248,630	81%
	Total Revenues	3,613,930	3,640,313	101%
EXPENDITURES				
24	Salaries ⁽²⁾	2,053,711	2,106,469	103%
25	Benefits ⁽²⁾	815,213	801,767	98%
26	Purchased Services	296,552	286,498	97%
27	Supplies & Materials	48,828	44,779	92%
28	Capital Outlay	65,194	80,984	124%
29	Other Expenses	235,347	118,097	50%
30	Transfers	99,085	125,065	126%
	Total Expenditures	3,613,930	3,563,659	99%
Excess Revenue (Expenditures)		\$ -	\$ 76,654	
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, June 30, 2022 (unaudited)
100.00% 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	\$ 3,267,174	100%
2	E-Rate Funding	-	-	0%
3	Teacher Lead Pay	10,080	10,080	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	51,156	50,743	99%
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	4,037,036	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	39,216	157%
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	321,577	113%
	Total Revenues	4,343,517	4,358,613	100%
EXPENDITURES				
24	Salaries ⁽²⁾	2,152,016	2,069,249	96%
25	Benefits ⁽²⁾	786,538	695,180	88%
26	Purchased Services	490,849	463,475	94%
27	Supplies & Materials	74,996	20,148	27%
28	Capital Outlay	12,357	62,503	0%
29	Other Expenses	230,554	154,506	67%
30	Transfers	596,207	628,404	105%
	Total Expenditures	4,343,517	4,093,465	94%
	Excess Revenue (Expenditures)	\$ -	\$ 265,148	
	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, June 30, 2022 (unaudited)
100.00% Yr Complete For Fiscal Year

Bok North

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,936,284	\$ 2,958,004	101%
2	E-Rate Funding	9,930	3,758	38%
3	Teacher Lead Pay	8,190	8,190	100%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	46,955	46,848	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	3,626,748	100%
Local/Private:				
16	District School Taxes	159,102	167,705	105%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	10,500	14,015	133%
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	327,674	108%
	Total Revenues	3,924,933	3,954,422	101%
EXPENDITURES				
24	Salaries ⁽²⁾	2,042,324	1,873,142	92%
25	Benefits ⁽²⁾	826,726	689,454	83%
26	Purchased Services	279,439	260,029	93%
27	Supplies & Materials	30,000	17,971	60%
28	Capital Outlay	51,787	41,943	0%
29	Other Expenses	154,391	102,619	66%
30	Transfers	540,266	423,969	78%
	Total Expenditures	3,924,933	3,409,127	87%
	Excess Revenue (Expenditures)	\$ -	\$ 545,295	
	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
For the Month Ended, June 30, 2022 (unaudited)
100.00% 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	\$ 8,016,777	101%
2	E-Rate Funding	154,042	145,308	94%
3	Teacher Lead Pay	18,585	18,585	100%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	129,653	142,784	110%
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	763%
10	AP & IB Bonus	150,000	254,112	169%
11	Advance Placement	\$ -	-	0%
	Total State Revenues	10,087,162	10,285,271	102%
Local/Private:				
16	District School Taxes	444,359	461,511	104%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	433,933	61,284	14%
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	874,151	53%
	Total Revenues	11,738,345	11,159,422	95%
EXPENDITURES				
24	Salaries ⁽²⁾	5,520,924	5,391,342	98%
25	Benefits ⁽²⁾	2,114,629	1,914,129	91%
26	Purchased Services	1,362,310	1,352,876	99%
27	Supplies & Materials	327,029	241,006	74%
28	Capital Outlay	889,853	893,185	100%
29	Other Expenses	827,969	612,336	74%
30	Transfers	695,631	687,306	99%
	Total Expenditures	11,738,345	11,092,180	94%
	Excess Revenue (Expenditures)	\$ -	\$ 67,242	
	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, June 30, 2022 (unaudited)
100.00% Yr Complete For Fiscal Year

Administration

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 192,534	\$ 194,306	101%
2	E-Rate Funding	60,000	67,644	113%
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	327,837	130%
Local/Private:				
16	District School Taxes	-	-	
17	Interest	2,500	2,150	86%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	14,931	12,813	86%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	2,204,361	2,174,304	99%
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	290,250	312,224	108%
25	Interfund Transfer	1,370,090	1,171,466	86%
	Total Local Revenues	3,882,132	3,672,957	95%
	Total Revenues	4,134,666	4,000,794	97%
EXPENDITURES				
24	Salaries ⁽²⁾	1,589,930	1,479,260	93%
25	Benefits ⁽²⁾	783,409	608,686	78%
26	Purchased Services	1,554,106	1,607,220	103%
27	Supplies & Materials	48,539	17,841	37%
28	Capital Outlay	35,765	33,473	94%
29	Other Expenses	122,917	55,372	45%
30	Transfers	-	-	0%
	Total Expenditures	4,134,666	3,801,852	92%
	Excess Revenue (Expenditures)	\$ -	\$ 198,942	
	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 June 30, 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	\$ 83,803	\$ 79,200	\$ 91,067	\$ 88,752	\$ 72,762	\$ 76,800	\$ 77,584	\$ 205,000	\$ 243,576	\$ 525,291	\$ 568,791
2 VPK Grant	8,678	14,792	18,400	23,548	18,400	23,513	-	-	18,400	29,558	63,878	91,412
3 Transfer Out to Other Fund	-	-	13,493	-	-	-	-	-	-	-	13,493	-
4 Expense	79,776	85,468	81,295	102,536	68,639	67,600	76,800	88,741	217,085	239,019	523,595	583,364
5 Balance	<u>4,441</u>	<u>\$ 13,127</u>	<u>\$ 2,812</u>	<u>\$ 12,078</u>	<u>38,513</u>	<u>\$ 28,675</u>	<u>-</u>	<u>\$ (11,158)</u>	<u>\$ 6,315</u>	<u>\$ 34,116</u>	<u>\$ 52,081</u>	<u>\$ 76,839</u>
AFTER SCHOOL PROGRAM												
6 Revenue			\$ 81,000	\$ 81,837			\$ 63,000	\$ 69,119			\$ 144,000	\$ 150,956
7 Transfer to General Fund			-	-			-	-			-	-
8 Expense			78,563	16,816			40,095	46,861			118,658	63,676
9 Balance			<u>\$ 2,437</u>	<u>\$ 65,021</u>			<u>\$ 22,905</u>	<u>\$ 22,258</u>			<u>\$ 25,342</u>	<u>\$ 87,280</u>
10 Total Revenues	\$ 84,217	\$ 98,595	\$ 178,600	\$ 196,452	\$ 107,152	\$ 96,275	\$ 139,800	\$ 146,702	\$ 223,400	\$ 273,135	\$ 733,169	\$ 811,159
11 Total Expenditures	\$ 79,776	\$ 85,468	\$ 173,351	\$ 119,352	\$ 68,639	\$ 67,600	\$ 116,895	\$ 135,602	\$ 217,085	\$ 239,019	\$ 655,746	\$ 647,041
12 Net Change in Fund Balance	<u>\$ 4,441</u>	<u>\$ 13,127</u>	<u>\$ 5,249</u>	<u>\$ 77,100</u>	<u>\$ 38,513</u>	<u>\$ 28,675</u>	<u>\$ 22,905</u>	<u>\$ 11,101</u>	<u>\$ 6,315</u>	<u>\$ 34,116</u>	<u>\$ 77,423</u>	<u>\$ 164,118</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 JUNE 30, 2022 (unaudited)

FUND 410

REVENUE	Service days 16			
	2021-22 Budget ⁽¹⁾	June	YTD	
1 Lunch Reimbursement	\$ 2,626,294	\$ 18,474	\$ 2,684,005	102%
2 Breakfast Reimbursement	\$ 700,843	7,599	\$ 755,466	108%
3 Snack Reimbursement	\$ 14,972	-	\$ 16,373	109%
4 Student/Adult - A La Carte	\$ 165,000	-	\$ 212,346	129%
5 Other Sales	\$ 15,000	386	\$ 15,190	101%
6 USDA Donated Commodities	\$ 150,000	9,322	\$ 144,497	96%
7 Other Revenue	\$ 39,590	-	\$ 34,090	86%
8 Management Fees	\$ 10,000	-	\$ 10,000	100%
9 Total Revenues	\$ 3,721,699	\$ 35,781	\$ 3,871,968	104%
EXPENDITURES				
10 Salaries	\$ 107,892	8,991	107,892	100%
11 Benefits	\$ 36,302	2,992	35,892	99%
12 Food Management Services	\$ 2,620,000	203,059	2,729,736	104%
13 Supplies & Materials	\$ 71,500	4,776	42,751	60%
14 Capital Outlay	\$ 975,500	155,336	561,502	58%
15 Other Expenses	\$ 168,880	92,031	140,359	83%
16 Total Expenditures	\$ 3,980,074	\$ 467,186	\$ 3,618,132	91%
Excess Revenue (Expenditures)	\$ (258,375)	\$ (431,405)	\$ 253,836	

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 June 30, 2022 (unaudited)

FUND 420 - FEDERAL PROGRAMS

	Total			Total	
	Budget (1)	YTD (2)		Budget (1)	YTD (2)
Federal:					
1 ROTC-Revenue	\$ 70,000	\$ 73,651	23 Title X Part C Homeless - Revenue TT10C	\$ 55,000	\$ 55,000
2 ROTC-Expense	<u>70,000</u>	<u>73,651</u>	24 Title X Part C Homeless - Expenses TT10C	<u>55,000</u>	<u>55,000</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
3 IDEA-Part B, Entitlement - Rev IDEAB	\$ 906,331	\$ 868,546	25 Title IV, Student Enrichment- Revenue 2412A	\$ 159,923	\$ 118,626
4 IDEA-Part B, Entitlement - Exp IDEAB	<u>906,331</u>	<u>868,546</u>	26 Title IV, Student Enrichment- Expense 2412A	<u>159,923</u>	<u>118,626</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
5 IDEA-Part B, Pre-K - Revenue IDEAK	\$ 20,336	\$ 20,336	27 Governors Emergency Education Relief- GEER	\$ 2,846	\$ 2,846
6 IDEA-Part B, Pre-K - Expense IDEAK	<u>20,336</u>	<u>20,336</u>	28 Governors Emergency Education Relief- GEER	<u>2,846</u>	<u>2,846</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
7 Title I-Revenue TT01A	\$ 1,700,064	\$ 1,546,968	29 Emergency Relief Funds- CARES	\$ 38,100	\$ 38,100
8 Title I-Expense TT01A	<u>1,700,064</u>	<u>1,546,968</u>	30 Emergency Relief Funds- CARES	<u>38,100</u>	<u>38,100</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
9 Title I, Part C, Migrant - Revenue TT01C	\$ 34,135	\$ 32,591	31 K-12 Civic Literacy Grant	\$ 1,446	\$ 1,117
10 Title I, Part C, Migrant - Expense TT01C	<u>34,135</u>	<u>32,591</u>	32 K-12 Civic Literacy Grant	<u>1,446</u>	<u>1,117</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
11 Title II, Part A - Revenue TT02A	\$ 278,825	\$ 204,653	33 Instructional Continuity Plan- 1240C	\$ 9,410	\$ 7,552
12 Title II, Part A - Expense TT02A	<u>278,825</u>	<u>204,653</u>	34 Instructional Continuity Plan- 1240C	<u>9,410</u>	<u>7,552</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
13 Title III, Part A, ELL - Revenue TT03A	\$ 78,000	\$ 42,072	35 High QualityCurriculum-BEST Reading	\$ 1,695	\$ 1,688
14 Title III, Part A, ELL - Expense TT03A	<u>78,000</u>	<u>42,072</u>	36 High QualityCurriculum-BEST Reading	<u>1,695</u>	<u>1,688</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
15 Carl D Perkins - Revenue CPERK	\$ 63,018	\$ 55,228	37 LWCS Cares II Funding- CRRSA	\$ 5,730,504	\$ 5,150,897
16 Carl D Perkins - Expense CPERK	<u>63,018</u>	<u>55,228</u>	38 LWCS Cares II Funding- CRRSA	<u>5,730,504</u>	<u>5,150,897</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
17 K-3 Tutoring (ESSER)	\$ 102,619	\$ 64,930	39 ARP Homeless Children & Youth	\$ 106,856	\$ 4,029
18 K-3 Tutoring (ESSER)	<u>102,619</u>	<u>64,930</u>	40 ARP Homeless Children & Youth	<u>106,856</u>	<u>4,029</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
19 American Rescue Plan (ESSER)	\$ 10,306,531	\$ 134,886	41 Lost Learning (ESSER)	\$ 2,576,632	\$ 69,288
20 American Rescue Plan (ESSER)	<u>10,306,531</u>	<u>134,886</u>	42 Lost Learning (ESSER)	<u>2,576,632</u>	<u>69,288</u>
Balance	<u>-</u>	<u>(0)</u>	Balance	<u>-</u>	<u>-</u>
21 Emergency Connectivity Fund- Revenue ECF21	\$ 735,773	\$ 652,245			
22 Emergency Connectivity Fund- Expense ECF21	<u>735,773</u>	<u>652,245</u>	Total Fund 420-Revenues	\$ 22,978,043	\$ 9,145,247
Balance	<u>-</u>	<u>-</u>	Total Fund 420-Expenditures	\$ 22,978,043	\$ 9,145,247
			Excess Revenue (Expenditures)	<u>\$ -</u>	<u>\$ (0)</u>

PERSONNEL CHANGES

OTHER BUSINESS

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

Statement

Date
5/31/2022

Invoice May 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
04/30/2022				Balance forward	7,867.50
05/02/2022	RG	0.1	275.00	Review board resignation letter from Marcus Kirby.	27.50
05/02/2022	RG	3	275.00	Defining lanes of authority. Online research for national standards concerning the relationship between a school board and the superintendent in the administration of a school system; review Florida charter school statute and the statute controlling district school boards, also review our charter school bylaws to organize the basis for defining and making the distinction between the lanes of authority for the Polk district school board, our charter Board, the superintendent and system administration, and the school principal and the administration of the school employees.	825.00
05/02/2022	RG	1	275.00	Lanes of authority. Extensive telephone conference with Alricky Smith reviewing my research and effort for calming things down by defining everybody's areas of responsibility, review issues for the benefit of testing them against what would be the definition of lanes of authority.	275.00
05/03/2022	RG	1.5	275.00	Defining lines of authority. Utilizing the research above, several drafts of the document entitled defining lines of authority. Making the distinction between the responsibilities of district school board, charter Board, Superintendent's office, and school principal.	412.50
05/04/2022	RG	0.4	275.00	Defining lanes of authority. Explanatory email to Danny Gill and Alricky Smith with copy to Wayne Rodolfich enclosing the final draft of the document for defining lanes of authority with the thought that it could be used as a legal guideline for defining responsibilities and diminishing controversy.	110.00

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

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

Amount Due
\$14,340.00

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

Statement

Date
5/31/2022

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
05/04/2022	RG	0.3	0.00	No charge for reviewing extensive letter from Donna Dunson to board members venting about past occurrences from her point of view.	0.00
05/04/2022	RG	1	0.00	No charge for exchange of emails with Donna Dunson including a copy of my paper defining lanes of authority, followed by a lengthy telephone call hoping to ease tensions within the system.	0.00
05/05/2022	RG	1.5	0.00	No charge for further email exchanges with Donna Dunson and high school SAC chair, more copies of my paper on staying within lanes of authority, more discussion designed to ease tensions in the system.	0.00
05/05/2022	RG	0.4	275.00	Legal issues. Review and respond to email from high school parent on SAC, provide answers to several legal questions raised by the parent in the email.	110.00
05/05/2022	RG	0.7	275.00	Lanes of authority. After sending the paper defining lanes of authority to the chair and to the superintendent, who made no suggestions for changes, then drafted explanatory email to board members attaching paper for defining lines of authority in hopes that the legal standards will help to ease tension by recognizing distinctive responsibilities which should be respected by those not having a particular responsibility.	192.50
05/05/2022	RG	0.3	0.00	No charge for reviewing extensive letter containing personnel and procedural issues from Jessica Hughes circulated to the board by the chair.	0.00

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Amount Due
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Date
5/31/2022

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
05/09/2022	RG	3.5	0.00	No charge for telephone call from Alricky explaining that he had drafted an extensive response letter to Donna Dunson's letter providing his views about the volatile educational and political issues raised in Donna's letter; review Alricky's letter, another telephone call with Alricky, respond with a draft letter of my own addressing the issues in a legal fashion, Alricky expressed appreciation for my effort but decided to send out his own letter.	0.00
05/09/2022	RG	0.7	0.00	No charge for exchange of emails with David Fisher with copies to Alricky containing David's draft of a proposed general counsel contract, review contract and respond to the effect that I had no suggestions for changes and whether I would be paid in advance or at the end of the month would in my view be optional, David preferred an advance payment.	0.00
05/16/2022	RG	0.4	JHW 275.00	Contract for Janie Howard Wilson. Receive email from Kim Griffiths requesting review of contract with third-party provider for afterschool programs. Review contract.	110.00
05/16/2022	RG	0.2	JHW 275.00	Contract for Janie Howard Wilson. Email to Kim Griffiths reporting on contract review and expressing concern about paragraph involving the third-party provider's liability and how that might impact JHW.	55.00

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Amount Due
\$14,340.00

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

Statement

Date
5/31/2022

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
05/19/2022	RG	0.5	275.00	Contract for Janie Howard Wilson. Conference telephone call with Kim Griffiths and representative of third party provider, discuss concerns, stated that I would draft a paragraph for them to consider to replace the liability paragraph in the proposed agreement, research current status of sovereign immunity law in Florida, draft paragraph to substitute for the liability paragraph in the proposed third-party contract; email the proposal to Kim.	137.50
05/19/2022	RG	0.3	275.00	Contract for Janie Howard Wilson. Exchange of emails with Kim containing my proposed paragraph for substitution in the contract, she will forward to the third party provider.	82.50
05/19/2022	RG	0.2	275.00	Principal selection. Review email from Wayne Rodolfich setting forth his reasons for recommending Anuj Saran as principal for Lake Wales high school.	55.00
05/20/2022	RG	0.2	275.00	Compensation for teacher representative. Review email from Tonya Stewart on legal issue as to whether teacher representative could receive compensation as a member of Board of Trustees.	55.00

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Amount Due
\$14,340.00

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

Statement

Date
5/31/2022

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
05/20/2022	RG	1.3	275.00	5/20/22-5/23/22 - Compensation for board members and teacher representative. Draft email stating that teacher representative was previously a voting member of the board, but when we received word from DOE that teacher representative could not vote on the budget because it contained teacher salary, we made teacher representative a nonvoting member, further providing legal opinion that teacher representative could receive compensation because teacher representative would be ineligible to vote, but not ineligible to receive compensation voted upon by the voting members of the board; review many, many emails from citizens and employees of the charter system objecting to compensation for board members.	357.50
05/20/2022	RG	2.3	275.00	5/20/22-5/23/22 - Proposed bylaw changes. Review proposed bylaw changes, receive and review emails and text messages asking that they be rejected, research the adverse effects of equitable estoppel which would be activated as a defense against the board, since the bylaw changes would involve the board in administrative issues, particularly personell hiring issues, thereby providing a defense for a superintendent should the board decide to discipline or dismiss the superintendent, express legal opinion that the board must stay out of administrative issues in order to hold a superintendent accountable for the way in which the system is administrated by the superintendent.	632.50
05/23/2022	RG	0.4	275.00	Board action. Telephone call with Wayne Rodolfich to review board action and legal consequences of decisions,	110.00

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Amount Due
\$14,340.00

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

Statement

Date
5/31/2022

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
05/24/2022	RG	0.7	275.00	Proposed bylaw changes. Telephone calls with Alricky Smith and Tonya Stewart concerning the issues raised in the proposed bylaw changes, elaboration upon the risks taken by the board if such changes were to be enacted.	192.50
05/25/2022	RG	1	275.00	Superintendent contract, moving allowance. Telephone calls with Wayne Rodolfich and Alricky Smith, work out method for payment, receipts, surrounding moving allowance in superintendent contract, draft email recommending procedure which would be consistent with terms of contract.	275.00
05/26/2022	RG	1.8	275.00	State agency status. Telephone conversations with Alricky Smith about whether the Lake Wales charter school system occupies the legal status of a state agency. If so, the public hearing procedures for the adoptions of rules would apply. Research the applicable statutes in chapter 120 of the Florida Statutes which do not mention charter schools as those included among state agencies, however some concern exists as to what our status would be as a subsidiary of the Polk district schools. Placed telephone call to the Department of Education, charter schools section to see if the issue has been determined with regard to any other charter schools, left word for Adam Emerson, director.	495.00

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Amount Due
\$14,340.00

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

Statement

Date
5/31/2022

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
05/26/2022	RG	2.2	275.00	Certification of charter school principals. Research issue raised at board meeting concerning whether the appointed principal for Lake Wales high school would have to be certified in order to hold the position, review my past research when the same issue was raised a year or so ago concerning Donna Dunson's credentials, exchange of emails with Anuj Saran for his resume and credentials, draft legal opinion based upon Department of Education pronouncements on the issue whereby instructional personnel are to be certified but administrative personnel in a charter system do not have to be certified, ask Marie to circulate to board members and principals.	605.00
05/27/2022	RG	1	275.00	Public hearing. Receive several telephone calls from citizens about announcement of a public hearing concerning proposed policy adoptions with respect to annual evaluation of superintendent, board-superintendent relations, and whistleblower complaints; telephone call to Alricky Smith for elaboration on the public hearing, discussion of the issues surrounding whether charter schools are subject to FS chapter 120 requirements for rule-making, and the legal consequences.	275.00
05/27/2022	RG	0.3	275.00	Superintendent contract. Participate in search for fully executed original superintendent contract, telephone calls and emails with Alricky and Danny Gill, concluded by email from Alricky that the fully executed contract was discovered in Julio Acevedo's old office.	82.50
05/31/2022	RG	1	1,000.00	May 2022 retainer	1,000.00

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

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Amount Due
\$14,340.00

END OF REPORT