

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

AGENDA

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

INFORMATION

1. January 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 (January)

Consolidated Balance Sheet (Unaudited) Page 3

- Total assets for the system decreased by \$97,305 from \$37.06 million in December to \$36.9 million in January of the fiscal period 21-22. (column H) The largest asset category affecting the change was a decrease in the cash account in the General fund and Internal fund. (columns A and F)
- System-wide total liabilities increased by \$63,344 from \$15.07 million in December to 15.14 million in January of the fiscal period 21-22. (column H) The largest categories affecting the change is the General Fund accounts payables and payroll liabilities.
- The system's consolidated net change in fund balance is a surplus of \$3,657,556 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 7/11th of the FEFP payments expected to be collected. The revenues are based on a blended WFTE of 4,793.76 student membership count. This is down 151 WFTE from the budgeted WFTE.
- State revenues collected through the month of January represent \$21.3 million. The revenues have been reduced to reflect the WFTE counts used within the FDOE 3rd FEFP calculation. (page 4 total column) The local revenues collected for the month of January are \$3,260,662. (page 4 total column)
- The total expenditures YTD are in line with our budgeted expectations at \$20.8 million, 51% of the total budget. (page 4 total column)
- The excess revenue system-wide increased the Net Change in Position through January 21-22 is \$3,744,464. (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 January. (row 5)
- HCE and BPE are operating afterschool programs.
- Both schools are posting surpluses through the month of January (row 7)
- Overall we anticipate these programs to operate in a profitable state and end the year adding to their fund balances.

Lake Wales Charter School, Inc.

Financial Executive Summary

FY 2021-22 (January)

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

- The NSLP breakfast, lunch and snack program ended the month of January with a surplus of \$18,546. Meals were served 19 days during the month creating \$373,812 in revenue (row 9) collected while expenditures are reported at \$355,266. Capital Outlay and Food Management Services continues to be the drivers of the operational cost.

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

- The expenditures year to date are \$3,517,030 or 36 % of the budgeted federal awards.
- Cares II (\$5,730,504) is expected end September 30, 2023. We are expediting the spend on that award to ensure we support the schools fully for COVID related activities.
- The CARES III was awarded to the system in the amount of \$12,883,162. FDOE will release the monies in two separate allocations upon approval of the budget. This award will end on September 30, 2024.

Notes:

Transportation Services

- Transportation costs through the month of January is \$1,210,934 or 53% 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 \$322,702 derived from a 604 student count factor from survey 3 in 2020-21 while Bok South's allocations of \$335,992 is based on a 614 student count.

LWCS, INC. MONTHLY FINANCIAL REPORTS

UNAUDITED

1.31.22

Lake Wales Charter Schools, Inc.
All Funds
Balance Sheet - Governmental Funds
1/31/2022 (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	\$ 11,229,555.42	\$ 621,235.83	\$ (286,346.75)	\$ 1,729,173.52	\$ (1,143,907.98)	\$ 489,734.11	\$ -	\$ 12,639,444.15
2 Investments	2,015,892.28	-	-	-	-	-	-	2,015,892.28
3 Accounts Receivable	1,184.62	-	-	336,726.36	578,123.21	407.49	-	916,441.68
4 Deposits Receivable	9,759.93	-	-	-	-	-	-	9,759.93
5 Due from	10,101,121.83	-	224,020.01	-	-	494,902.00	-	10,820,043.84
6 Fixed Assets	-	-	-	-	-	-	10,567,934.55	10,567,934.55
7 Prepaid Assets	2,170.23	-	-	-	-	-	-	2,170.23
TOTAL ASSETS	\$ 23,359,684.31	\$ 621,235.83	\$ (62,326.74)	\$ 2,065,899.88	\$ (565,784.77)	\$ 985,043.60	\$ 10,567,934.55	\$ 36,971,686.66
Liabilities								
8 Accounts Payable	\$ 28,793.17	\$ 919.68	\$ -	\$ 749.66	\$ 4,854.61	\$ 26,925.21	\$ -	\$ 62,242.33
9 Due to	9,121,415.99	-	1,070,111.59	-	-	494,902.00	-	10,686,429.58
10 Payroll Liabilities	949,548.41	-	-	-	-	-	-	949,548.41
11 10/11 Month Payroll Liability	-	-	-	-	-	-	-	-
12 Notes Payable	-	-	-	-	-	-	3,293,431.99	3,293,431.99
13 Deferred Revenue	-	-	-	16,779.39	-	-	-	16,779.39
14 Deferred Inflow	-	-	133,614.26	-	-	-	-	133,614.26
TOTAL LIABILITIES	\$ 10,099,757.57	\$ 919.68	\$ 1,203,725.85	\$ 17,529.05	\$ 4,854.61	\$ 521,827.21	\$ 3,293,431.99	\$ 15,142,045.96
Fund Equity								
15 Fund Balance Unassigned	\$ 6,623,627.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,623,627.00
16 Fund Balance Assigned	-	523,854.44	-	-	-	334,148.16	-	858,002.60
17 Fund Balance Committed	956,462.75	-	-	-	-	-	-	956,462.75
18 Fund Balance Restricted	2,015,892.28	-	(1,271,865.04)	1,715,462.42	-	-	-	2,459,489.66
19 Invested in Capital assets	-	-	-	-	-	-	7,274,502.56	7,274,502.56
20 Excess Revenue (Expenditures)	3,663,944.71	96,461.71	5,812.45	332,908.41	(570,639.38)	129,068.23	-	3,657,556.13
TOTAL FUND EQUITY	\$ 13,259,926.74	\$ 620,316.15	\$ (1,266,052.59)	\$ 2,048,370.83	\$ (570,639.38)	\$ 463,216.39	\$ 7,274,502.56	\$ 21,829,640.70
TOTAL LIABILITIES & FUND EQUITY	\$ 23,359,684.31	\$ 621,235.83	\$ (62,326.74)	\$ 2,065,899.88	\$ (565,784.77)	\$ 985,043.60	\$ 10,567,934.55	\$ 36,971,686.66

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended January 31, 2022 (unaudited)
58.33% Yr Complete For Fiscal Year

		Total	
		<u>Budget ⁽¹⁾</u>	<u>YTD</u>
REVENUE			
State:			
1	FEFP	\$ 27,026,657	\$ 17,309,906
2	E-Rate Funding	60,000	-
3	Teacher Lead Pay	-	76,860
4	Teacher Salary Increase	721,044	-
5	Instructional Materials	407,553	270,957
6	Discretionary Lottery	-	-
7	Transportation	894,415	568,776
8	Class Size Reduction	4,773,949	3,077,250
9	CAPE Funds	-	-
10	AP & IB Bonus	150,000	-
11	Advance Placement	-	-
	Total State Revenues	<u>34,033,618</u>	<u>21,303,749</u>
Local/Private:			
16	District School Taxes	1,463,236	965,642
17	Interest	2,500	1,307
18	Transfer from PreK	16,643	-
19	Gifts & Donations	287,781	71,336
20	Transfer from After School Program	20,000	-
21	Other Sources/Transportation	2,271,652	1,210,934
22	FY21 Carryover- Priority Spending	921,462	-
23	Other Sources	1,732,569	1,011,443
	Total Local Revenues	<u>6,715,843</u>	<u>3,260,662</u>
	Total Revenues	40,749,461	24,564,411
EXPENDITURES			
24	Salaries ⁽²⁾	20,200,685	10,110,370
25	Benefits ⁽²⁾	8,262,532	3,720,503
26	Purchased Services	5,078,650	3,217,814
27	Supplies & Materials	1,198,645	657,712
28	Capital Outlay	998,355	889,430
29	Other Expenses	2,423,647	1,004,181
30	Transfers	2,586,947	1,219,937
	Total Expenditures	<u>40,749,461</u>	<u>20,819,947</u>
Excess Revenue (Expenditures)		\$ -	\$ 3,744,464
Fund Balance:			
	FY2021 Unassigned	\$ 6,805,049	
31	FCR		17%
32	Budgeted Enrollment	4,945	

Notes:

⁽¹⁾ Budget approved by Board of Trustees July 2021

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended January 31, 2022 (unaudited)
58.33% Yr Complete For Fiscal Year

Polk Avenue Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,043,107	\$ 1,953,017	64%
2	E-Rate Funding	-	-	
3	Teacher Lead Pay	-	9,765	0%
4	Teacher Salary Increase	74,549	-	
5	Instructional Materials	44,671	28,337	63%
6	Discretionary Lottery	-	-	
7	Transportation	56,975	36,217	64%
8	Class Size Reduction	558,433	361,062	65%
9	CAPE Funds	-	-	
10	AP & IB Bonus	-	-	
11	Advance Placement	-	-	
	Total State Revenues	3,777,735	2,388,398	63%
Local/Private:				
16	District School Taxes	168,602	104,707	62%
17	Interest	-	-	
18	Transfer from PreK	-	-	
19	Gifts & Donations	22,900	-	
20	Transfer from After School Program	-	-	
21	Other Sources/Transportation	-	-	
22	FY21 Carryover- Priority Spending	143,346	-	
23	Other Sources	-	-	
	Total Local Revenues	334,848	104,707	31%
	Total Revenues	4,112,583	2,493,105	61%
EXPENDITURES				
24	Salaries ⁽²⁾	2,211,293	1,085,901	49%
25	Benefits ⁽²⁾	948,541	419,317	44%
26	Purchased Services	291,689	197,716	68%
27	Supplies & Materials	228,803	145,740	64%
28	Capital Outlay	44,439	50,354	113%
29	Other Expenses	233,207	94,388	40%
30	Transfers	154,611	72,553	47%
	Total Expenditures	4,112,583	2,065,969	50%
Excess Revenue (Expenditures)		\$ -	\$ 427,136	
<u>Fund Balance:</u>				
	FY2021 Unassigned	\$ 1,362,258		
31	FCR		33%	
32	Budgeted Enrollment	542		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
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Hillcrest Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>£</u>
State:				
1	FEFP	\$ 3,907,206	\$ 2,512,221	
2	E-Rate Funding	-	-	
3	Teacher Lead Pay	-	13,230	
4	Teacher Salary Increase	134,121		
5	Instructional Materials	57,691	37,272	
6	Discretionary Lottery	-		
7	Transportation	61,793	39,281	
8	Class Size Reduction	722,154	469,317	
9	CAPE Funds	-		
10	AP & IB Bonus	-		
11	Advance Placement	-		
	Total State Revenues	4,882,965	3,071,321	
Local/Private:				
16	District School Taxes	217,264	137,719	
17	Interest	-	-	
18	Transfer from PreK	16,643	-	
19	Gifts & Donations	-	-	
20	Transfer from After School Program	20,000	-	
21	Other Sources/Transportation	-	-	
22	FY21 Carryover- Priority Spending	232,362	-	
23	Other Sources	-	155	
	Total Local Revenues	486,269	137,874	
	Total Revenues	5,369,234	3,209,195	
EXPENDITURES				
24	Salaries ⁽²⁾	2,861,272	1,357,468	
25	Benefits ⁽²⁾	1,169,301	535,077	
26	Purchased Services	428,452	231,037	
27	Supplies & Materials	223,023	165,010	
28	Capital Outlay	206,512	178,018	
29	Other Expenses	316,269	124,299	
30	Transfers	164,405	76,558	
	Total Expenditures	5,369,234	2,667,467	
Excess Revenue (Expenditures)		\$ -	\$ 541,728	
<u>Fund Balance:</u>				
	FY2021 Unassigned	\$ 2,692,536		
31	FCR		50%	
32	Budgeted Enrollment	700		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended January 31, 2022 (unaudited)
58.33% Yr Complete For Fiscal Year

**Janie Howard Wilson
Elementary**

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,358,223	\$ 1,668,949	71%
2	E-Rate Funding	-	-	
3	Teacher Lead Pay	-	5,985	0%
4	Teacher Salary Increase	60,540	-	
5	Instructional Materials	33,375	21,568	65%
6	Discretionary Lottery	-	-	
7	Transportation	93,605	59,503	64%
8	Class Size Reduction	416,264	272,440	65%
9	CAPE Funds	-	-	
10	AP & IB Bonus	-	-	
11	Advance Placement	-	-	
	Total State Revenues	2,962,007	2,028,445	68%
Local/Private:				
16	District School Taxes	125,560	79,694	63%
17	Interest	-	-	
18	Transfer from PreK	-	-	
19	Gifts & Donations	-	-	
20	Transfer from After School Program	-	-	
21	Other Sources/Transportation	-	-	
22	FY21 Carryover- Priority Spending	75,754	-	
23	Other Sources	-	1,500	0%
	Total Local Revenues	201,314	81,194	40%
	Total Revenues	3,163,321	2,109,639	67%
EXPENDITURES				
24	Salaries ⁽²⁾	1,586,695	804,773	51%
25	Benefits ⁽²⁾	659,368	271,543	41%
26	Purchased Services	320,432	297,158	93%
27	Supplies & Materials	217,545	84,092	39%
28	Capital Outlay	-	25,152	0%
29	Other Expenses	192,821	74,377	39%
30	Transfers	186,460	106,056	57%
	Total Expenditures	3,163,321	1,663,151	53%
Excess Revenue (Expenditures)		\$ -	\$ 446,488	
<u>Fund Balance:</u>				
	FY2021 Unassigned	\$ 2,279,387		
31	FCR		72%	
32	Budgeted Enrollment	405		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended January 31, 2022 (unaudited)
58.33% Yr Complete For Fiscal Year

**DRF Babson Park
Elementary**

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,673,118	\$ 1,723,078	64%
2	E-Rate Funding	-	-	
3	Teacher Lead Pay	-	9,765	0%
4	Teacher Salary Increase	62,592	-	
5	Instructional Materials	39,564	25,359	64%
6	Discretionary Lottery	-	-	
7	Transportation	73,658	46,823	64%
8	Class Size Reduction	489,989	317,599	65%
9	CAPE Funds	-	-	
10	AP & IB Bonus	-	-	
11	Advance Placement	-	-	
	Total State Revenues	3,338,921	2,122,624	64%
Local/Private:				
16	District School Taxes	147,636	93,705	63%
17	Interest	-	-	
18	Transfer from PreK	-	-	
19	Gifts & Donations	-	-	
20	Transfer from After School Program	-	-	
21	Other Sources/Transportation	-	-	
22	FY21 Carryover- Priority Spending	45,000	-	
23	Other Sources	3,400	11,130	327%
	Total Local Revenues	196,036	104,835	53%
	Total Revenues	3,534,957	2,227,459	63%
EXPENDITURES				
24	Salaries ⁽²⁾	2,109,060	1,051,905	50%
25	Benefits ⁽²⁾	848,553	398,932	47%
26	Purchased Services	204,865	190,470	93%
27	Supplies & Materials	60,108	39,507	66%
28	Capital Outlay	-	48,081	0%
29	Other Expenses	209,611	83,934	40%
30	Transfers	102,760	69,656	68%
	Total Expenditures	3,534,957	1,882,485	53%
Excess Revenue (Expenditures)		\$ -	\$ 344,974	
<u>Fund Balance:</u>				
	FY2021 Unassigned	\$ 1,185,210		
31	FCR		34%	
32	Budgeted Enrollment	480		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended January 31, 2022 (unaudited)
58.33% Yr Complete For Fiscal Year

Bok Academy South

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,334,766	\$ 2,126,883	64%
2	E-Rate Funding	-	-	
3	Teacher Lead Pay	-	10,080	0%
4	Teacher Salary Increase	69,924	-	
5	Instructional Materials	51,014	33,785	66%
6	Discretionary Lottery	-	-	
7	Transportation	192,150	122,146	64%
8	Class Size Reduction	564,374	371,959	66%
9	CAPE Funds	-	-	
10	AP & IB Bonus	-	-	
11	Advance Placement	-	-	
	Total State Revenues	4,212,228	2,664,853	63%
Local/Private:				
16	District School Taxes	175,669	124,834	71%
17	Interest	-	-	
18	Transfer from PreK	-	-	
19	Gifts & Donations	25,000	600	2%
20	Transfer from After School Program	-	-	
21	Other Sources/Transportation	-	-	
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	-	15,971	0%
	Total Local Revenues	200,669	141,405	70%
	Total Revenues	4,412,897	2,806,258	64%
EXPENDITURES				
24	Salaries ⁽²⁾	2,198,938	1,129,764	51%
25	Benefits ⁽²⁾	843,011	375,618	45%
26	Purchased Services	481,859	376,220	78%
27	Supplies & Materials	19,084	23,760	125%
28	Capital Outlay	-	8,217	0%
29	Other Expenses	266,743	109,173	41%
30	Transfers	603,262	316,542	52%
	Total Expenditures	4,412,897	2,339,294	53%
Excess Revenue (Expenditures)		\$ -	\$ 466,964	
<u>Fund Balance:</u>				
	FY2021 Unassigned	\$ 360,868		
31	FCR		8%	
32	Budgeted Enrollment	619		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended January 31, 2022 (unaudited)
58.33% Yr Complete For Fiscal Year

Bok North

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,228,032	\$ 1,995,543	62%
2	E-Rate Funding	-	-	
3	Teacher Lead Pay	-	8,190	0%
4	Teacher Salary Increase	133,427	-	
5	Instructional Materials	50,608	31,210	62%
6	Discretionary Lottery	-	-	
7	Transportation	102,480	65,358	64%
8	Class Size Reduction	559,488	348,782	62%
9	CAPE Funds	-	-	
10	AP & IB Bonus	-	-	
11	Advance Placement	-	-	
	Total State Revenues	4,074,035	2,449,083	60%
Local/Private:				
16	District School Taxes	174,155	115,316	66%
17	Interest	-	-	
18	Transfer from PreK	-	-	
19	Gifts & Donations	-	12,868	0%
20	Transfer from After School Program	-	-	
21	Other Sources/Transportation	-	-	
22	FY21 Carryover- Priority Spending	-	-	
23	Other Sources	-	1,700	0%
	Total Local Revenues	174,155	129,884	75%
	Total Revenues	4,248,190	2,578,967	61%
EXPENDITURES				
24	Salaries ⁽²⁾	2,079,060	1,008,288	48%
25	Benefits ⁽²⁾	850,915	364,148	43%
26	Purchased Services	401,166	159,596	40%
27	Supplies & Materials	58,214	19,550	34%
28	Capital Outlay	-	30,699	0%
29	Other Expenses	209,333	72,487	35%
30	Transfers	649,502	197,973	30%
	Total Expenditures	4,248,190	1,852,741	44%
Excess Revenue (Expenditures)		\$ -	\$ 726,226	
<u>Fund Balance:</u>				
	FY2021 Unassigned	\$ (242,373)		
31	FCR		-6%	
32	Budgeted Enrollment	614		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
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58.33% Yr Complete For Fiscal Year

Lake Wales High School

REVENUE		<u>Budget ⁽¹⁾</u>	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 8,314,578	\$ 5,330,215	64%
2	E-Rate Funding	-	-	
3	Teacher Lead Pay	-	18,585	0%
4	Teacher Salary Increase	185,891	-	
5	Instructional Materials	130,630	93,426	72%
6	Discretionary Lottery	-	-	
7	Transportation	313,754	199,448	64%
8	Class Size Reduction	1,463,247	936,091	64%
9	CAPE Funds	-	-	
10	AP & IB Bonus	150,000	-	
11	Advance Placement	\$ -	-	
	Total State Revenues	10,558,100	6,577,765	62%
Local/Private:				
16	District School Taxes	454,350	309,667	68%
17	Interest	-	-	
18	Transfer from PreK	-	-	
19	Gifts & Donations	225,000	57,868	26%
20	Transfer from After School Program	-	-	
21	Other Sources/Transportation	-	-	
22	FY21 Carryover- Priority Spending	425,000	-	
23	Other Sources	120,000	139,414	116%
	Total Local Revenues	1,224,350	506,949	41%
	Total Revenues	11,782,450	7,084,714	60%
EXPENDITURES				
24	Salaries ⁽²⁾	5,545,607	2,811,975	51%
25	Benefits ⁽²⁾	2,160,742	1,003,757	46%
26	Purchased Services	1,355,965	861,402	64%
27	Supplies & Materials	339,893	171,187	50%
28	Capital Outlay	736,404	519,144	70%
29	Other Expenses	917,892	407,272	44%
30	Transfers	725,947	380,599	52%
	Total Expenditures	11,782,450	6,155,336	52%
Excess Revenue (Expenditures)		\$ -	\$ 929,378	
<u>Fund Balance:</u>				
	FY2021 Unassigned	\$ 1,800,595		
31	FCR		16%	
32	Budgeted Enrollment	1,585		

Notes:

⁽¹⁾ Budget approved by Board of Trustees July 2021

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended January 31, 2022 (unaudited)
58.33% Yr Complete For Fiscal Year

Administration

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 167,627	\$ -	
2	E-Rate Funding	60,000	-	
3	Teacher Lead Pay	-	1,260	0%
4	Teacher Salary Increase	-	-	
5	Instructional Materials	-	-	
6	Discretionary Lottery	-	-	
7	Transportation	-	-	
8	Class Size Reduction	-	-	
9	CAPE Funds	-	-	
10	AP & IB Bonus	-	-	
11	Advance Placement	-	-	
Total State Revenues		<u>227,627</u>	<u>1,260</u>	1%
Local/Private:				
16	District School Taxes	-	-	
17	Interest	2,500	1,307	52%
18	Transfer from PreK	-	-	
19	Gifts & Donations	14,881	-	
20	Transfer from After School Program	-	-	
21	Other Sources/Transportation	2,271,652	1,210,934	53%
22	FY21 Carryover- Priority Spending	-	-	
23	Other Sources	<u>1,609,169</u>	<u>841,573</u>	52%
Total Local Revenues		<u>3,898,202</u>	<u>2,053,814</u>	53%
Total Revenues		4,125,829	2,055,074	50%
EXPENDITURES				
24	Salaries ⁽²⁾	1,608,760	860,296	53%
25	Benefits ⁽²⁾	782,101	352,111	45%
26	Purchased Services	1,594,222	904,215	57%
27	Supplies & Materials	51,975	8,866	17%
28	Capital Outlay	11,000	29,765	271%
29	Other Expenses	77,771	38,251	49%
30	Transfers	-	-	
Total Expenditures		<u>4,125,829</u>	<u>2,193,504</u>	53%
Excess Revenue (Expenditures)		\$ -	\$ (138,430)	
Fund Balance:				
FY2021 Unassigned		\$ (2,633,432)		
31	FCR			
32	Budgeted Enrollment	<i>na</i>	<i>na</i>	

Notes:

⁽¹⁾ Budget approved by Board of Trustees July 2021

LAKE WALES CHARTER SCHOOLS, Inc.
FY2022 GENERAL FUND - SUBSIDIARY - Statement of Operations
For the Month Ended January 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	\$ 78,628	\$ 37,476	\$ 85,292	\$ 40,561	\$ 64,639	\$ 36,024	\$ 76,002	\$ 50,152	\$ 205,000	\$ 123,486	\$ 509,561	\$ 287,699
2 VPK Grant	-	8,678	-	18,400	-	18,400	-	-	-	18,400	-	63,878
3 Transfer Out to Other Fund	-	-	16,643	-	-	-	-	-	-	-	16,643	-
4 Expense	78,628	42,317	85,292	56,314	64,639	34,165	76,002	49,540	214,290	132,904	518,851	315,239
5 Balance	-	\$ 3,837	\$ (16,643)	\$ 2,648	-	\$ 20,259	-	\$ 612	\$ (9,290)	\$ 8,983	\$ (25,933)	\$ 36,338
AFTER SCHOOL PROGRAM												
6 Revenue			\$ 75,000	\$ 46,575			\$ 63,000	\$ 44,572			\$ 138,000	\$ 91,147
7 Transfer to General Fund			20,000				-				20,000	-
8 Expense			34,019	9,603			39,859	21,420			73,878	31,023
9 Balance			\$ 20,981	\$ 36,972			\$ 23,141	\$ 23,152			\$ 44,122	\$ 60,124
10 Total Revenues	\$ 78,628	\$ 46,154	\$ 160,292	\$ 105,536	\$ 64,639	\$ 54,424	\$ 139,002	\$ 94,724	\$ 205,000	\$ 141,886	\$ 647,561	\$ 442,724
11 Total Expenditures	\$ 78,628	\$ 42,317	\$ 155,954	\$ 65,916	\$ 64,639	\$ 34,165	\$ 115,861	\$ 70,961	\$ 214,290	\$ 132,904	\$ 629,372	\$ 346,262
12 Net Change in Fund Balance	\$ -	\$ 3,837	\$ 4,338	\$ 39,620	\$ -	\$ 20,259	\$ 23,141	\$ 23,763	\$ (9,290)	\$ 8,983	\$ 18,189	\$ 96,462

Notes: ⁽¹⁾ Budget approved by Board of Trustees July 2021

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 JANUARY 31, 2022 (unaudited)

FUND 410

REVENUE	2021-22 Budget ⁽¹⁾	Service days 19		YTD	
		January			
1 Lunch Reimbursement	\$ 1,788,288	\$ 257,086	\$ 1,542,477	86%	
2 Breakfast Reimbursement	\$ 781,073	71,622	\$ 419,140	54%	
3 Snack Reimbursement	\$ 20,000	7,019	\$ 14,038	70%	
4 Student/Adult - A La Carte	\$ 150,000	22,028	\$ 129,937	87%	
5 Other Sales	\$ 15,000	1,304	\$ 9,542	64%	
6 USDA Donated Commodities	\$ 205,000	13,748	\$ 74,998	37%	
7 Other Revenue	\$ 39,590	5	\$ 24	0%	
8 Management Fees	\$ 10,000	1,000	\$ 6,000	60%	
9 Total Revenues	\$ 3,008,951	\$ 373,812	\$ 2,196,155	73%	
EXPENDITURES					
10 Salaries	\$ 107,892	8,815	61,703	57%	
11 Benefits	\$ 34,233	2,958	20,701	60%	
12 Food Management Services	\$ 2,320,000	299,261	1,375,833	59%	
13 Supplies & Materials	\$ 31,260	3,187	25,480	82%	
14 Capital Outlay	\$ 652,500	28,543	352,030	54%	
15 Other Expenses	\$ 111,092	12,501	27,499	25%	
16 Total Expenditures	\$ 3,256,977	\$ 355,266	1,863,246	57%	
Excess Revenue (Expenditures)	\$ (248,026)	\$ 18,546	\$ 332,908		

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 January 31, 2022 (unaudited)

FUND 420 - FEDERAL PROGRAMS

	<u>Total</u>			<u>Total</u>	
	<u>Budget (1)</u>	<u>YTD (2)</u>		<u>Budget (1)</u>	<u>YTD (2)</u>
Federal:					
1 ROTC-Revenue	\$ 65,000	\$ 34,948	19 Title X Part C Homeless - Revenue TT10C	\$ 55,000	\$ 7,674
2 ROTC-Expense	<u>65,000</u>	<u>44,438</u>	20 Title X Part C Homeless - Expenses TT10C	<u>55,000</u>	<u>7,674</u>
Balance	<u>-</u>	<u>(9,490)</u>	Balance	<u>-</u>	<u>-</u>
3 IDEA-Part B, Entitlement - Rev IDEAB	\$ 889,127	\$ 370,385	21 Title IV, Student Enrichment- Revenue 2412A	\$ 140,303	\$ 63,070
4 IDEA-Part B, Entitlement - Exp IDEAB	<u>889,127</u>	<u>370,385</u>	22 Title IV, Student Enrichment- Expense 2412A	<u>140,303</u>	<u>63,070</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
5 IDEA-Part B, Pre-K - Revenue IDEAK	\$ 8,852	\$ 8,852	23 Governors Emergency Education Relief- GEER	\$ 6,902	\$ 2,846
6 IDEA-Part B, Pre-K - Expense IDEAK	<u>8,852</u>	<u>13,911</u>	24 Governors Emergency Education Relief- GEER	<u>6,902</u>	<u>2,846</u>
Balance	<u>-</u>	<u>(5,059)</u>	Balance	<u>-</u>	<u>-</u>
7 Title I-Revenue TT01A	\$ 1,691,382	\$ 827,063	25 Emergency Relief Funds- CARES	\$ 38,099	\$ 38,100
8 Title I-Expense TT01A	<u>1,691,382</u>	<u>827,381</u>	26 Emergency Relief Funds- CARES	<u>38,099</u>	<u>38,100</u>
Balance	<u>-</u>	<u>(318)</u>	Balance	<u>-</u>	<u>-</u>
9 Title I, Part C, Migrant - Revenue TT01C	\$ 28,605	\$ 10,533	27 K-12 Civic Literacy Grant	\$ 1,446	\$ 1,117
10 Title I, Part C, Migrant - Expense TT01C	<u>28,605</u>	<u>10,533</u>	28 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	\$ 224,630	\$ 94,186	29 Instructional Continuity Plan- 1240C	\$ 9,410	\$ 7,552
12 Title II, Part A - Expense TT02A	<u>224,630</u>	<u>94,186</u>	30 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	\$ 67,400	\$ 6,489	31 High QualityCurriculum-BEST Reading	\$ 1,695	\$ 1,688
14 Title III, Part A, ELL - Expense TT03A	<u>67,400</u>	<u>6,489</u>	32 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	\$ 20,889	33 LWCS Cares II Funding- CRRSA	\$ 5,730,504	\$ 1,450,998
16 Carl D Perkins - Expense CPERK	<u>63,018</u>	<u>20,889</u>	34 LWCS Cares II Funding- CRRSA	<u>5,730,504</u>	<u>1,450,998</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
17 Emergency Connectivity Fund- Revenue ECF21	\$ 735,773	\$ -	Total Fund 420-Revenues	\$ 9,757,146	\$ 2,946,390
18 Emergency Connectivity Fund- Expense ECF21	<u>735,773</u>	<u>555,773</u>	Total Fund 420-Expenditures	\$ 9,757,146	\$ 3,517,030
Balance	<u>-</u>	<u>(555,773)</u>	Excess Revenue (Expenditures)	\$ -	\$ (570,639)

(1) Budget revised by Board of Trustees July 2021

PERSONNEL CHANGES

**LWCS Non-Instructional Personnel Changes
Presented to Board 2/22/22**

NAME	TYPE OF ACTION		FROM LOCATION	TO LOCATION	FROM POSITION	TO POSITION TITLE	Years of Experience in Education	Salary	CERTIFICATION AREAS			REPLACING	EFFECTIVE DATE
	NEW HIRE	REPLACEMENT							MSW	OUT-OF-FIELD	IN-FIELD		
CORAL COLON CACHOLA	NEW HIRE	REPLACEMENT		PAE		ESOL PARA	6	\$ 14,232.00	BA			CARMEN MEDINA	1/31/2022
STACI COFFMAN	NEW HIRE	NEW POSITIO		PAE		K-SUPPORT PARA	0	\$ 14,232.00					2/11/2022
Board Approved: _____													

OTHER BUSINESS

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

Statement

Invoice# Jan 2022

Date
1/31/2022

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
12/31/2021				Balance forward	0.00
01/02/2022	RG	0.2	275.00	JHW sign placement. Review email exchange between Kim Griffiths and sign manufacturer about how he's ready and waiting, so the problem remains the intransigence of the FDOT with not producing their surveys of the corner for the sign placement.	55.00
01/04/2022	RG	0.1	275.00	National equity lab. Review exchange of emails between Donna Dunson and Candi Amato of the Polk District office.	27.50
01/04/2022	RG	0.3	275.00	JHW sign. Email exchange with Alricky providing him with the requested summary of where we stand with trying to get this sign.	82.50
01/11/2022	RG	0.4	275.00	Superintendent search. Email stating that I would initiate research to answer Angela Heyward's request for a legal opinion re: Sunshine requirements for candidate interviews online where other candidates can listen in and be tipped off in advance of their interview. Search Committee realizes that the interviews are public but is concerned about having zoom interviews open to entire public including the other candidates.	110.00
01/14/2022	RG	1.2	275.00	Drive to Janie Howard Wilson to pick up legal paperwork from Linda Ray regarding dispute between divorced parents regarding enrollment of their child in Janie Howard Wilson and which parent has the authority to determine whether the child can stay in the school, review pleadings in divorce litigation, conference with Linda, resolve legal issues.	330.00
01/17/2022	RG	0.1	275.00	Superintendent Search. Review the Dr. Vogel email requesting amendments to January 24 board agenda.	27.50

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

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

Amount Due
\$7,608.25

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

Statement

Date
1/31/2022

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
01/18/2022	RG	0.6	275.00	Superintendent search. Telephone call from Dr. Vogel for legal advice concerning open meetings law and how to handle question from search committee about open zoomcast which would enable candidates to listen in on interviews of other candidates without the knowledge of search committee members thereby giving them an unfair advantage over the other candidates, my conclusion that the open meetings law would be complied with if the search committee conducted its interviews in public, which would be invited to attend in the room where the interviews were being conducted and the zoom call would be limited to the applicant being interviewed at the time, thus the meeting would be no different than would have occurred prior to covid and need for zoom calls.	165.00
01/19/2022	RG	0.2	275.00	Superintendent Search. Receive and briefly review email of comprehensive print out from Orlando law firm of LexisNexis research on background of candidate D'Aoust.	55.00
01/19/2022	RG	0.4	275.00	Superintendent Search. Receive and review email of comprehensive print outs from Orlando law firm of LexisNexis research on backgrounds of candidates Aune and Clemons.	110.00
01/19/2022	RG	0.2	275.00	Superintendent Search. Receive and review email of comprehensive print out from Orlando law firm of LexisNexis research on background of candidate Oguntola.	55.00
01/19/2022	RG	0.2	275.00	Superintendent Search. Receive and review email of comprehensive print out from Orlando law firm of LexisNexis research on background of candidate Saran.	55.00

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Statement

Date
1/31/2022

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
01/19/2022	RG	0.3	275.00	Telephone call to Andy Oguntola asking and receiving clarification concerning a couple of entries in his background check.	82.50
01/19/2022	RG	0.4	275.00	Telephone conference with Dr. Vogel containing his request for me to review the information on each of the candidates as well as the summary of the background checks prepared by the paralegal from the Orlando law firm and conduct one-on-one conferences with each member of the Board of Trustees to go over any questionable items and interpret the legal issues that may arise from the summaries.	110.00
01/19/2022	RG	0.6	275.00	Telephone conferences with Colleen Curchy of my office and Marie of the charter office to organize the scheduling of the requested conferences with each board member for completion in advance of Monday's board meeting, arrange for contact information to be provided to Colleen who will be contacting board members and doing the scheduling.	165.00
01/19/2022	RG	1	275.00	Superintendent search. Receive executive summary compiled by paralegal at Orlando law firm after her review in detail of the comprehensive print outs (totaling some 600 pages) for each of the six candidates, review the summary (after withdrawal of one candidate) for material content, highlight and underline important items in preparation for one-on-one conferences with each member of the Board of Trustees.	275.00
01/19/2022	RG	0.2	275.00	Follow-up conversation with Colleen about content of the meetings and arranging for the scheduling.	55.00

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Date
1/31/2022

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
01/19/2022	RG	0.2	275.00	Superintendent Search. Receive and review email of comprehensive print out from Orlando law firm of LexisNexis research on background of candidate Rodolfich.	55.00
01/19/2022	RG	0.1	275.00	Follow-up research on candidate Clemons showing print out from County Clerk to the effect she owes no fees to the county.	27.50
01/20/2022	RG	0.3	275.00	Telephone from Chairman Al Goldstein conveying rumor that Donna Dunson was contending that the search committee interviews should be open to the general public online without notice to search committee members as to whether other candidates were listening and getting advance word on questions being asked of others at the search committee meeting, I told him that I would contact Donna Dunson for the accurate information.	82.50
01/20/2022	RG	0.2	275.00	Telephone to Donna Dunson to report the rumor, received her statement that it was absolutely no truth to it, she was supportive of the procedure we had adopted whereby the meeting would be public, anyone wishing to attend would do so with the knowledge of the board members who are conducting the interviews.	55.00
01/20/2022	RG	0.1	275.00	Return call to Al Goldstein reporting that there was no basis for the rumor.	27.50
01/20/2022	RG	0.3	275.00	Atty. Gen.'s office belated return of my telephone call concerning open meetings question, confirmed my conclusion that was passed along to Dr. Vogel.	82.50
01/20/2022	RG	0.3	275.00	National equity lab. Review my copy of comprehensive email from Donna Dunson to Alricky summarizing the entire national equity lab saga.	82.50

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Statement

Date
1/31/2022

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
01/20/2022	RG	0.2	275.00	Review back-and-forth emails between Tonya Stewart and Colleen attempting to set up conference with me concerning candidate background checks.	55.00
01/20/2022	RG	1	275.00	National Equity Lab. Review email exchange between Donna Dunson and Lindsay Seay concerning college credits for students taking courses through the national equity lab.	275.00
01/20/2022	RG	0.3	275.00	National equity lab. Telephone from Donna with clarification for the course of action to be taken by the high school concerning national equity lab.	82.50
01/20/2022	RG	0.6	275.00	Office conference with Paul Gerrard to review results of background checks on the five candidates for superintendent.	165.00
01/20/2022	RG	0.5	275.00	Office conference with Chayla Outing to review results of background checks on the five candidates for superintendent.	137.50
01/20/2022	RG	0.6	275.00	Office conference with Lori Hutto to review results of background checks on the five candidates for superintendent.	165.00
01/21/2022	RG	1	275.00	Drive to David Fisher's office, conference to review results and background checks, drive back to office.	275.00
01/21/2022	RG	0.7	275.00	Telephone conference with Danny Gill to review results of background checks; receive and review online comment about one candidate that Danny found online that had not been included in the search conducted for our benefit.	192.50
01/21/2022	RG	0.4	275.00	Email to Dr. Vogel and paralegal preparing background searches with copy to Danny Gill to call to their attention the newspaper article Danny had forwarded to me, my concern that the article was overlooked in the background search.	110.00

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\$7,608.25

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P.O. Box 551
Lake Wales, FL 33859

Statement

Date
1/31/2022

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
01/21/2022	RG	1.2	275.00	Office conference with Rusty Ingley to review results of background checks, also discussed events occurring with the charter schools prior to the time that Rusty recently assumed his position on the board.	330.00
01/22/2022	RG	0.8	275.00	Telephone call from Dr. Vogel in response to email concerning potential difficulty with one candidate, he explained that the newspaper article in question was discovered, and "fully vetted," discussed with search committee, determined that it was not adverse to the candidate and was not included, asked for advice about how to proceed now that it had been raised, my suggestion is to be discussed with the board since it had been raised even though deemed non-consequential.	220.00
01/22/2022	RG	0.9	275.00	Telephone conference with office manager, unable to reach Tonya Stewart and Marcus Kirby for scheduling conferences, telephone Marie to see if she would provide me with their cell phone numbers, which she did, place calls to Tonya and Marcus, reached Tonya, schedule conference for tomorrow.	247.50
01/23/2022	RG	0.7	275.00	Telephone conference with Tonya Stewart to review results of background checks concerning the five candidates before the search committee, discussion of subject of my telephone calls with Dr. Vogel, further discussion concerning procedures from this point forward.	192.50
01/23/2022	RG	0.1	275.00	Place a second call to Marcus Kirby's cell phone to try and schedule conference, left word.	27.50

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Amount Due
\$7,608.25

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P.O. Box 551
Lake Wales, FL 33859

Statement

Date
1/31/2022

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
01/23/2022	RG	0.1	275.00	Call to Danny Gill to close the loop on the newspaper article he called to my attention about the candidate from Mississippi, turns out the search folks were aware of the article and had fully reviewed it with the search committee, left word on Danny's voicemail.	27.50
01/23/2022	RG	1	0.00	Received a call back from Marcus Kirby, was able to fill him in on the results of the background checks concerning the five candidates for superintendent, respond to questions, discuss issues.	0.00
01/23/2022	RG	0.3	275.00	National equity lab. Review email exchanges involving Lindsay Seay, Julio Acevedo, Donna Dunson concerning equity lab credits, notice to parents, notice to General Counsel, high school credits are received, nothing from the college is on the high school transcript.	82.50
01/24/2022	RG	0.2	275.00	National equity lab. Review email exchange between Alricky and Donna Dunson concerning whether the national equity lab would facilitate elective credit courses provided to students.	55.00
01/24/2022	RG	0.3	275.00	Telephone call from Dr. Vogel to review process to be sure of compliance with sunshine law during the upcoming process to take place at search committee and board meetings today.	82.50
01/24/2022	RG	0.3	275.00	Telephone call from Dr. Vogel to review status of nonvoting teacher board member and her participation in interview process, ask me to call Chair to see if she could participate in candidate questioning.	82.50

Key Abbreviations:
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Amount Due
\$7,608.25

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

Statement

Date
1/31/2022

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
01/25/2022	RG	0.2	275.00	Telephone call to Danny Gill, Dr. Vogel hearing about concerns among teachers and administrators that they were not being heard in the process, Danny's response that he thought the teacher member should have been assigned a category for interview at the beginning, I told him I would convey that to Dr. Vogel and I was sure that she would be more involved.	55.00
01/25/2022	RG	0.3	275.00	Return call to Dr. Vogel, who said that he could easily involve the teacher member in the questioning process, and would provide her with a suggestion list of appropriate questions for consideration.	82.50
01/25/2022	RG	0.1	275.00	Telephone call from Alricky Smith concerning logistics of the interview process.	27.50
01/26/2022	RG	0.4	275.00	Telephone call from Ledger journalist Kimberly Moore asking whether the Lake Wales charter school system has banned any of the books on a list that a citizen group has given to various schools to be removed from libraries.	110.00
01/26/2022	RG	0.2	275.00	Telephone call to Alricky Smith to ask if any of our schools have been approached to remove books on a citizen list of publications to be removed from school libraries, his response that he was not aware of any such request but he would inquire of the schools.	55.00
01/26/2022	RG	0.2	275.00	Return telephone call to Kimberly Moore conveying Alricky's response to the question about book banning.	55.00
01/27/2022	RG	0.4	275.00	Telephone call from Donna Dunson to review the curriculum issues surrounding the start and stop process for student coursework from out-of-state college programs.	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
\$7,608.25

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

Statement

Date
1/31/2022

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Date	Staff	Hours/Items	Rate	Description of Service	Amount
01/27/2022	RG	0.3	275.00	Telephone call from Dr. Vogel concerning contract issues for employing the new superintendent, request copy of Jesse Jackson's contract as a guide for issues to be discussed with eventual choice.	82.50
01/27/2022	RG	0.3	275.00	Research files, find Jesse Jackson's contract for 2011-2014, which was annually renewed thereby becoming the latest version of the superintendent contract, send copy to Dr. Vogel with cover email.	82.50
01/28/2022	RG	0.1	275.00	Telephone call from Dr. Vogel informing me that one of the candidates for superintendent has withdrawn his name from consideration following Monday's board meeting and the field has now been reduced to four.	27.50
01/28/2022	RG	0.2	275.00	Review the email forwarded to me by Marie with question from board member Lori Hutto about sunshine law application if she, upon hearing all of the teacher concerns about not having their voices heard, initiated a "meet and greet" the candidates for teachers at a location at Warner University.	55.00
01/28/2022	RG	0.4	275.00	Draft legal opinion for Lori through Marie as to how such a meeting could be held and still be within compliance with the sunshine law.	110.00
01/29/2022	RG	0.3	275.00	Telephone call with Dr. Vogel explaining that the scheduled opportunity for the public to meet with the candidates for superintendent next Thursday evening at Lake Aston has been canceled, explaining that Rob Quam was working to obtain another venue for the opportunity for the public to meet the candidates, and he was also looking for sponsors.	82.50

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Date	Staff	Hours/Items	Rate	Description of Service	Amount
01/29/2022	RG	0.4	275.00	Telephone call to Rob Quam, discuss current status of the selection process for superintendent and in particular his efforts to obtain a replacement venue for the canceled opportunity for public to meet the candidates; volunteered to help.	110.00
01/30/2022	RG	0.4	275.00	Review exchange of emails between teacher board member and search consultants concerning appropriateness of a form to be sent to teachers for the expression of their views with respect to the superintendent search, review the form.	110.00
01/30/2022	RG	0.3	275.00	Receive and review my copy of comprehensive email from Donna Dunson explaining her feeling that she has been under personal attack and giving the reasons why she is retaining her own private attorney to address her concerns and to represent her.	82.50
01/30/2022	RG	0.4	275.00	Respond to Donna's letter by referring to the original purpose of the charter school system and the community consensus that was instrumental in forming the system, and my commitment to attempting to resurrect that consensus to help cure the fragmentation we are presently experiencing.	110.00
01/31/2022	RG	0.03	275.00	Receive and review email from board member Rusty Ingley asking for a response to Donna's letter.	8.25
01/31/2022	RG	0.5	275.00	Telephone call from Alricky Smith for an assessment of the Donna Dunson letter, status of the superintendent search, and the best course for the charter system to take in the midst of the circumstances and going forward.	137.50
01/31/2022	RG	0.5	275.00	Telephone call from Robert Connors of the Lake Wales News asking for my assessment of Donna Dunson's letter, the circumstances in which the charter schools finds itself in the midst of the superintendent search.	137.50

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Date	Staff	Hours/Items	Rate	Description of Service	Amount
01/31/2022	RG	1	1,000.00	January 2022 Retainer	1,000.00

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END OF REPORT