

**LAKE WALES CHARTER SCHOOLS, INC.
AUDIT/FINANCE COMMITTEE MONDAY,
MARCH 28, 2022
4:00PM
LAKE WALES HIGH SCHOOL**

AGENDA

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

INFORMATION

1. February 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 (February)

Consolidated Balance Sheet (Unaudited) Page 3

- Total assets for the system increased by \$306,554 from \$36.9 million in January to \$37.3 million in February of the fiscal period 21-22. (column H) The largest asset category affecting the change was a increases in the cash account in the General fund and Internal fund. (columns A and F)
- System-wide total liabilities increased by \$13,563 from \$15.14 million in January to \$15.15 million in February 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 \$3,950,547 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 8/11th 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 February represent \$23.9 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 February are \$3,574,363. (page 4 total column)
- The total expenditures YTD are in line with our budgeted expectations at \$23.7 million, 59% of the total budget. (page 4 total column)
- The excess revenue system-wide increased the Net Change in Position through February 21-22 is \$3,856,185. (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 February with the exception of LWHS. (row 5)
- HCE and BPE are operating afterschool programs.
- Both schools are posting surpluses through the month of February (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 (February)

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

- The NSLP breakfast, lunch and snack program ended the month of January with a surplus of \$107,919. Meals were served 18 days during the month creating \$404,678 in revenue (row 9) collected while expenditures are reported at \$296,758. Food Management Services continues to be the drivers of the operational cost.

Federal Programs (420) (Unaudited) Page 15

- The expenditures year to date are \$4,016,033 or 40.1 % 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 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 February is \$1,379,237 or 63% 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 \$317,297 derived from a 604 student count factor from survey 3 in 2020-21 while Bok South's allocations of \$291,234 is based on a 551.25 student count.

LWCS, INC. MONTHLY FINANCIAL REPORTS

UNAUDITED

2.28.22

Lake Wales Charter Schools, Inc.
All Funds
Balance Sheet - Governmental Funds
2/28/2022 (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	\$ 11,438,939.50	\$ 618,885.97	\$ (321,187.28)	\$ 1,467,999.39	\$ (1,052,429.64)	\$ 521,215.29	\$ -	\$ 12,673,423.23
2 Investments	2,016,063.49	-	-	-	-	-	-	2,016,063.49
3 Accounts Receivable	2,371.31	-	-	703,282.51	492,518.74	407.49	-	1,198,580.05
4 Deposits Receivable	9,759.93	-	-	-	-	-	-	9,759.93
5 Due from	10,101,121.83	-	214,285.84	-	-	494,902.00	-	10,810,309.67
6 Fixed Assets	-	-	-	-	-	-	10,567,934.55	10,567,934.55
7 Prepaid Assets	2,170.23	-	-	-	-	-	-	2,170.23
TOTAL ASSETS	\$ 23,570,426.29	\$ 618,885.97	\$ (106,901.44)	\$ 2,171,281.90	\$ (559,910.90)	\$ 1,016,524.78	\$ 10,567,934.55	\$ 37,278,241.15
Liabilities								
8 Accounts Payable	\$ 37,111.71	\$ 1,494.72	\$ -	\$ 6.64	\$ 10,876.87	\$ 27,661.41	\$ -	\$ 77,151.35
9 Due to	9,121,415.99	-	1,060,377.42	-	-	494,902.00	-	10,676,695.41
10 Payroll Liabilities	959,731.18	-	-	-	-	-	-	959,731.18
11 10/11 Month Payroll Liability	-	-	-	-	-	-	-	-
12 Notes Payable	-	-	-	-	-	-	3,293,431.99	3,293,431.99
13 Deferred Revenue	-	-	-	14,985.03	-	-	-	14,985.03
14 Deferred Inflow	-	-	133,614.26	-	-	-	-	133,614.26
TOTAL LIABILITIES	\$ 10,118,258.88	\$ 1,494.72	\$ 1,193,991.68	\$ 14,991.67	\$ 10,876.87	\$ 522,563.41	\$ 3,293,431.99	\$ 15,155,609.22
Fund Equity								
15 Fund Balance Unassigned	\$ 6,623,455.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,623,455.79
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	2,016,063.49	-	(1,271,865.04)	1,715,462.42	-	-	-	2,459,660.87
19 Invested in Capital assets	-	-	-	-	-	-	7,274,502.56	7,274,502.56
20 Excess Revenue (Expenditures)	3,856,185.38	93,536.81	(29,028.08)	440,827.81	(570,787.77)	159,813.21	-	3,950,547.36
TOTAL FUND EQUITY	\$ 13,452,167.41	\$ 617,391.25	\$ (1,300,893.12)	\$ 2,156,290.23	\$ (570,787.77)	\$ 493,961.37	\$ 7,274,502.56	\$ 22,122,631.93
TOTAL LIABILITIES & FUND EQUITY	\$ 23,570,426.29	\$ 618,885.97	\$ (106,901.44)	\$ 2,171,281.90	\$ (559,910.90)	\$ 1,016,524.78	\$ 10,567,934.55	\$ 37,278,241.15

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended February 28, 2022 (unaudited)
66.66% Yr Complete For Fiscal Year

		Total	
		<u>Budget ⁽¹⁾</u>	<u>YTD</u>
REVENUE			
State:			
1	FEFP	\$ 26,154,344	\$ 19,505,850
2	E-Rate Funding	317,975	-
3	Teacher Lead Pay	75,600	76,860
4	Teacher Salary Increase	-	-
5	Instructional Materials	406,706	309,042
6	Discretionary Lottery	-	-
7	Transportation	860,360	650,269
8	Class Size Reduction	4,544,734	3,449,546
9	CAPE Funds	11,879	-
10	AP & IB Bonus	150,000	-
11	Advance Placement	-	-
	Total State Revenues	<u>32,521,598</u>	<u>23,991,567</u>
Local/Private:			
16	District School Taxes	1,438,141	1,088,501
17	Interest	2,500	1,486
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	1,379,237
22	FY21 Carryover- Priority Spending	956,462	-
23	Other Sources	546,200	174,066
24	Interfund Transfer	<u>2,091,134</u>	<u>859,737</u>
	Total Local Revenues	7,769,555	3,574,363
	Total Revenues	40,291,153	27,565,930
EXPENDITURES			
24	Salaries ⁽²⁾	19,887,085	11,720,255
25	Benefits ⁽²⁾	7,966,404	4,325,235
26	Purchased Services	5,168,835	3,519,223
27	Supplies & Materials	1,073,999	701,812
28	Capital Outlay	1,468,155	1,014,758
29	Other Expenses	2,309,751	1,044,664
30	Transfers	<u>2,416,924</u>	<u>1,383,798</u>
	Total Expenditures	40,291,153	23,709,745
Excess Revenue (Expenditures)		\$ -	\$ 3,856,185
Fund Balance:			
	FY2021 Unassigned	\$ 6,805,049	
31	FCR		17%
32	Budgeted Enrollment	4,945	

Notes:

⁽¹⁾ Budget approved by Board of Trustees January 2022

LAKE WALES CHARTER SCHOOLS, Inc.
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Polk Avenue Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,046,364	\$ 2,228,022	73%
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	32,772	71%
6	Discretionary Lottery	-	-	0%
7	Transportation	56,781	41,406	73%
8	Class Size Reduction	548,499	407,922	74%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,708,588	2,719,887	73%
Local/Private:				
16	District School Taxes	170,958	119,599	70%
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%
24	Interfund Transfer	74,549	-	0%
	Total Local Revenues	426,827	119,599	28%
	Total Revenues	4,135,415	2,839,486	69%
EXPENDITURES				
24	Salaries ⁽²⁾	2,213,953	1,263,462	57%
25	Benefits ⁽²⁾	912,435	489,830	54%
26	Purchased Services	356,373	215,030	60%
27	Supplies & Materials	215,810	147,371	68%
28	Capital Outlay	88,979	50,554	57%
29	Other Expenses	198,982	96,864	49%
30	Transfers	148,883	82,268	55%
	Total Expenditures	4,135,415	2,345,379	57%
Excess Revenue (Expenditures)		\$ -	\$ 494,107	
Fund Balance:				
	FY2021 Unassigned	\$ 1,362,258		
31	FCR		33%	
32	Budgeted Enrollment	542		

Notes:

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Hillcrest Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,823,803	\$ 2,841,880	74%
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	42,589	73%
6	Discretionary Lottery	-	-	0%
7	Transportation	61,850	44,909	73%
8	Class Size Reduction	692,918	525,218	76%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	4,681,426	3,467,826	74%
Local/Private:				
16	District School Taxes	215,726	155,463	72%
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%
24	Interfund Transfer	134,121	-	0%
	Total Local Revenues	605,702	155,618	26%
	Total Revenues	5,287,128	3,623,444	69%
EXPENDITURES				
24	Salaries ⁽²⁾	2,714,997	1,575,945	58%
25	Benefits ⁽²⁾	1,116,221	622,466	56%
26	Purchased Services	418,371	252,509	60%
27	Supplies & Materials	208,345	168,667	81%
28	Capital Outlay	297,313	178,552	60%
29	Other Expenses	373,883	127,564	34%
30	Transfers	157,998	86,830	55%
	Total Expenditures	5,287,128	3,012,533	57%
Excess Revenue (Expenditures)		\$ -	\$ 610,911	
Fund Balance:				
	FY2021 Unassigned	\$ 2,692,536		
31	FCR		51%	
32	Budgeted Enrollment	700		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
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Janie Howard Wilson
Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,252,627	\$ 1,805,976	80%
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	24,398	73%
6	Discretionary Lottery	-	-	0%
7	Transportation	92,778	68,028	73%
8	Class Size Reduction	401,166	302,671	75%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	2,803,588	2,207,058	79%
Local/Private:				
16	District School Taxes	124,826	89,080	71%
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	1,500	3%
24	Interfund Transfer	60,540	-	0%
	Total Local Revenues	309,631	90,580	29%
	Total Revenues	3,113,219	2,297,638	74%
EXPENDITURES				
24	Salaries ⁽²⁾	1,599,230	943,751	59%
25	Benefits ⁽²⁾	611,233	320,625	52%
26	Purchased Services	410,835	319,730	78%
27	Supplies & Materials	120,452	92,210	77%
28	Capital Outlay	26,907	26,907	0%
29	Other Expenses	165,708	76,335	46%
30	Transfers	178,854	120,381	67%
	Total Expenditures	3,113,219	1,899,939	61%
Excess Revenue (Expenditures)		\$ -	\$ 397,699	
Fund Balance:				
	FY2021 Unassigned	\$ 2,279,387		
31	FCR		73%	
32	Budgeted Enrollment	405		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
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**DRF Babson Park
Elementary**

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,666,331	\$ 1,979,129	74%
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	29,432	72%
6	Discretionary Lottery	-	-	0%
7	Transportation	65,909	53,532	81%
8	Class Size Reduction	481,326	361,135	75%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,308,440	2,432,993	74%
Local/Private:				
16	District School Taxes	149,798	107,399	72%
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	11,684	0%
24	Interfund Transfer	62,592	-	0%
	Total Local Revenues	305,490	119,083	39%
	Total Revenues	3,613,930	2,552,076	71%
EXPENDITURES				
24	Salaries ⁽²⁾	2,053,711	1,221,737	59%
25	Benefits ⁽²⁾	815,213	465,668	57%
26	Purchased Services	296,552	208,326	70%
27	Supplies & Materials	48,828	40,968	84%
28	Capital Outlay	65,194	48,081	74%
29	Other Expenses	235,347	86,144	37%
30	Transfers	99,085	79,209	80%
	Total Expenditures	3,613,930	2,150,133	59%
Excess Revenue (Expenditures)		\$ -	\$ 401,943	
Fund Balance:				
	FY2021 Unassigned	\$ 1,185,210		
31	FCR		33%	
32	Budgeted Enrollment	480		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
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Bok Academy South

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,260,116	\$ 2,407,240	74%
2	E-Rate Funding	-	-	0%
3	Teacher Lead Pay	10,080	10,080	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	51,156	38,128	75%
6	Discretionary Lottery	-	-	0%
7	Transportation	198,741	139,647	70%
8	Class Size Reduction	539,563	413,860	77%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	4,059,656	3,008,955	74%
Local/Private:				
16	District School Taxes	173,372	139,220	80%
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	15,559	100%
24	Interfund Transfer	69,924	-	0%
	Total Local Revenues	283,861	155,379	55%
	Total Revenues	4,343,517	3,164,334	73%
EXPENDITURES				
24	Salaries ⁽²⁾	2,152,016	1,291,049	60%
25	Benefits ⁽²⁾	786,538	430,742	55%
26	Purchased Services	490,849	392,846	80%
27	Supplies & Materials	74,996	23,760	32%
28	Capital Outlay	12,357	14,767	0%
29	Other Expenses	230,554	112,033	49%
30	Transfers	596,207	359,507	60%
	Total Expenditures	4,343,517	2,624,704	60%
Excess Revenue (Expenditures)		\$ -	\$ 539,630	
Fund Balance:				
	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
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Bok North

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,936,284	\$ 2,228,652	76%
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	35,146	75%
6	Discretionary Lottery	-	-	0%
7	Transportation	123,706	74,723	60%
8	Class Size Reduction	495,139	385,371	78%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,620,204	2,732,082	75%
Local/Private:				
16	District School Taxes	159,102	128,337	81%
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	1,700	100%
24	Interfund Transfer	133,427	-	0%
	Total Local Revenues	304,729	142,905	47%
	Total Revenues	3,924,933	2,874,987	73%
EXPENDITURES				
24	Salaries ⁽²⁾	2,042,324	1,162,232	57%
25	Benefits ⁽²⁾	826,726	424,553	51%
26	Purchased Services	279,439	175,221	63%
27	Supplies & Materials	30,000	23,970	80%
28	Capital Outlay	51,787	34,945	0%
29	Other Expenses	154,391	74,399	48%
30	Transfers	540,266	223,859	41%
	Total Expenditures	3,924,933	2,119,179	54%
	Excess Revenue (Expenditures)	\$ -	\$ 755,808	
	Fund Balance:			
	FY2021 Unassigned	\$ (242,373)		
31	FCR		-6%	
32	Budgeted Enrollment	614		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
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Lake Wales High School

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 7,976,285	\$ 6,014,951	75%
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	106,577	82%
6	Discretionary Lottery	-	-	0%
7	Transportation	260,595	228,024	88%
8	Class Size Reduction	1,386,123	1,053,369	76%
9	CAPE Funds	11,879	-	0%
10	AP & IB Bonus	150,000	-	0%
11	Advance Placement	\$ -	-	0%
	Total State Revenues	10,087,162	7,421,506	74%
Local/Private:				
16	District School Taxes	444,359	349,403	79%
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%
24	Interfund Transfer	185,891	-	0%
	Total Local Revenues	1,651,183	546,685	33%
	Total Revenues	11,738,345	7,968,191	68%
EXPENDITURES				
24	Salaries ⁽²⁾	5,520,924	3,254,963	59%
25	Benefits ⁽²⁾	2,114,629	1,164,441	55%
26	Purchased Services	1,362,310	941,689	69%
27	Supplies & Materials	327,029	194,222	59%
28	Capital Outlay	889,853	631,187	71%
29	Other Expenses	827,969	429,881	52%
30	Transfers	695,631	431,744	62%
	Total Expenditures	11,738,345	7,048,127	60%
Excess Revenue (Expenditures)		\$ -	\$ 920,064	
Fund Balance:				
	FY2021 Unassigned	\$ 1,800,595		
31	FCR		16%	
32	Budgeted Enrollment	1,585		

Notes:

⁽¹⁾ Budget approved by Board of Trustees January 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended February 28, 2022 (unaudited)
66.66% Yr Complete For Fiscal Year

Administration

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 192,534	\$ -	0%
2	E-Rate Funding	60,000	-	0%
3	Teacher Lead Pay	-	1,260	0%
4	Teacher Salary Increase	-	-	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	1,260	0%
Local/Private:				
16	District School Taxes	-	-	
17	Interest	2,500	1,486	59%
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	1,379,237	63%
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	290,250	4,054	1%
24	Interfund Transfer	1,370,090	859,737	63%
	Total Local Revenues	3,882,132	2,244,514	58%
	Total Revenues	4,134,666	2,245,774	54%
EXPENDITURES				
24	Salaries ⁽²⁾	1,589,930	1,007,116	63%
25	Benefits ⁽²⁾	783,409	406,910	52%
26	Purchased Services	1,554,106	1,013,872	65%
27	Supplies & Materials	48,539	10,644	22%
28	Capital Outlay	35,765	29,765	83%
29	Other Expenses	122,917	41,444	34%
30	Transfers	-	-	0%
	Total Expenditures	4,134,666	2,509,751	61%
	Excess Revenue (Expenditures)	\$ -	\$ (263,977)	
	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 January 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY2022 GENERAL FUND - SUBSIDIARY - Statement of Operations
For the Month Ended February 28, 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	\$ 45,032	\$ 79,200	\$ 48,802	\$ 88,752	\$ 42,156	\$ 76,800	\$ 55,632	\$ 205,000	\$ 128,744	\$ 525,291	\$ 320,366
2 VPK Grant	-	8,678	-	18,400	-	18,400	-	-	-	18,400	-	63,878
3 Transfer Out to Other Fund	-	-	13,493	-	-	-	-	-	-	-	13,493	-
4 Expense	75,539	50,516	65,707	62,957	88,752	38,883	76,800	55,583	205,000	150,471	511,798	358,410
5 Balance	-	\$ 3,194	\$ -	\$ 4,244	-	\$ 21,673	-	\$ 49	\$ -	\$ (3,327)	\$ -	\$ 25,833
AFTER SCHOOL PROGRAM												
6 Revenue			\$ 81,000	\$ 54,945			\$ 63,000	\$ 50,347			\$ 144,000	\$ 105,292
7 Transfer to General Fund				-			-				-	-
8 Expense			78,563	11,058			40,095	26,530			118,658	37,588
9 Balance			\$ 2,437	\$ 43,887			\$ 22,905	\$ 23,817			\$ 25,342	\$ 67,704
10 Total Revenues	\$ 75,539	\$ 53,710	\$ 160,200	\$ 122,147	\$ 88,752	\$ 60,556	\$ 139,800	\$ 105,979	\$ 205,000	\$ 147,144	\$ 669,291	\$ 489,535
11 Total Expenditures	\$ 75,539	\$ 50,516	\$ 157,763	\$ 74,015	\$ 88,752	\$ 38,883	\$ 116,895	\$ 82,113	\$ 205,000	\$ 150,471	\$ 643,949	\$ 395,999
12 Net Change in Fund Balance	\$ -	\$ 3,194	\$ 2,437	\$ 48,131	\$ -	\$ 21,673	\$ 22,905	\$ 23,866	\$ -	\$ (3,327)	\$ 25,342	\$ 93,537

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 FEBRUARY 28, 2022 (unaudited)

FUND 410

REVENUE	2021-22 Budget ⁽¹⁾	Service days 18		YTD	
		February			
1 Lunch Reimbursement	\$ 2,626,294	\$ 281,698	\$	1,824,175	69%
2 Breakfast Reimbursement	\$ 700,843	82,362	\$	501,502	72%
3 Snack Reimbursement	\$ 14,972	2,496	\$	16,534	110%
4 Student/Adult - A La Carte	\$ 165,000	22,091	\$	152,028	92%
5 Other Sales	\$ 15,000	1,499	\$	11,041	74%
6 USDA Donated Commodities	\$ 150,000	13,149	\$	88,147	59%
7 Other Revenue	\$ 39,590	383	\$	406	1%
8 Management Fees	\$ 10,000	1,000	\$	7,000	70%
9 Total Revenues	\$ 3,721,699	\$ 404,678	\$	2,600,833	70%
EXPENDITURES					
10 Salaries	\$ 107,892	8,815		70,518	65%
11 Benefits	\$ 36,302	2,958		23,659	65%
12 Food Management Services	\$ 2,620,000	277,364		1,653,196	63%
13 Supplies & Materials	\$ 71,500	1,469		26,949	38%
14 Capital Outlay	\$ 975,500	3,046		355,077	36%
15 Other Expenses	\$ 168,880	3,107		30,606	18%
16 Total Expenditures	\$ 3,980,074	\$ 296,758		2,160,005	54%
Excess Revenue (Expenditures)	\$ (258,375)	\$ 107,919	\$	440,828	

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 February 28, 2022 (unaudited)

FUND 420 - FEDERAL PROGRAMS

	<u>Total</u>			<u>Total</u>	
	Budget (1)	YTD (2)		Budget (1)	YTD (2)
Federal:					
1 ROTC-Revenue	\$ 70,000	\$ 41,285	19 Title X Part C Homeless - Revenue TT10C	\$ 55,000	\$ 16,555
2 ROTC-Expense	<u>70,000</u>	<u>51,010</u>	20 Title X Part C Homeless - Expenses TT10C	<u>55,000</u>	<u>16,555</u>
Balance	<u>-</u>	<u>(9,725)</u>	Balance	<u>-</u>	<u>-</u>
3 IDEA-Part B, Entitlement - Rev IDEAB	\$ 906,331	\$ 470,642	21 Title IV, Student Enrichment- Revenue 2412A	\$ 159,923	\$ 68,968
4 IDEA-Part B, Entitlement - Exp IDEAB	<u>906,331</u>	<u>470,642</u>	22 Title IV, Student Enrichment- Expense 2412A	<u>159,923</u>	<u>68,968</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
5 IDEA-Part B, Pre-K - Revenue IDEAK	\$ 20,336	\$ 8,852	23 Governors Emergency Education Relief- GEER	\$ 2,846	\$ 2,846
6 IDEA-Part B, Pre-K - Expense IDEAK	<u>20,336</u>	<u>14,142</u>	24 Governors Emergency Education Relief- GEER	<u>2,846</u>	<u>2,846</u>
Balance	<u>-</u>	<u>(5,290)</u>	Balance	<u>-</u>	<u>-</u>
7 Title I-Revenue TT01A	\$ 1,700,064	\$ 937,952	25 Emergency Relief Funds- CARES	\$ 38,100	\$ 38,100
8 Title I-Expense TT01A	<u>1,700,064</u>	<u>937,952</u>	26 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	\$ 12,287	27 K-12 Civic Literacy Grant	\$ 1,446	\$ 1,117
10 Title I, Part C, Migrant - Expense TT01C	<u>34,135</u>	<u>12,287</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	\$ 278,825	\$ 105,605	29 Instructional Continuity Plan- 1240C	\$ 9,410	\$ 7,552
12 Title II, Part A - Expense TT02A	<u>278,825</u>	<u>105,605</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	\$ 78,000	\$ 10,966	31 High QualityCurriculum-BEST Reading	\$ 1,695	\$ 1,688
14 Title III, Part A, ELL - Expense TT03A	<u>78,000</u>	<u>10,966</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	\$ 29,227	33 LWCS Cares II Funding- CRRSA	\$ 5,730,504	\$ 1,691,605
16 Carl D Perkins - Expense CPERK	<u>63,018</u>	<u>29,227</u>	34 LWCS Cares II Funding- CRRSA	<u>5,730,504</u>	<u>1,691,605</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
17 Emergency Connectivity Fund- Revenue ECF21	\$ 735,773	\$ -	Total Fund 420-Revenues	\$ 9,885,405	\$ 3,445,246
18 Emergency Connectivity Fund- Expense ECF21	<u>735,773</u>	<u>555,773</u>	Total Fund 420-Expenditures	\$ 9,885,405	\$ 4,016,033
Balance	<u>-</u>	<u>(555,773)</u>	Excess Revenue (Expenditures)	<u>\$ -</u>	<u>\$ (570,788)</u>

(1) Budget revised by Board of Trustees January 2022

PERSONNEL CHANGES

**LWCS Non-Instructional Personnel Changes
Presented to Board 3/28/22**

NAME	TYPE OF ACTION		FROM LOCATION	TO LOCATION	FROM POSITION	TO POSITION TITLE	Years of Experience in Education	Salary	CERTIFICATION AREAS			REPLACING	EFFECTIVE DATE
									MSW	OUT-OF-FIELD	IN-FIELD		
MADISON MOONEY	NEW HIRE	REPLACEMENT		LWHS		LPN	0	\$ 23,715.00				KRISTA YORK	2/24/2022
ANGELA STOOPS	NEW HIRE	REPLACEMENT		HILLCREST		LPN	0	\$ 23,715.00				DANNIELLE TUCKER	2/23/2022
DANNILLE TUCKER	PROMOTION	NEW POSITION	HILLCREST	LWCS	CLINIC PARA	ADM. ASSIST. HEALTH SERVICES	2	\$ 25,000.00					2/28/2022
THOMAS HARMON	NEW HIRE	NEW HIRE		TRANS		BUS DRIVER	3	\$ 4,310.00					3/2/2022
CHRISTIE WILSON	NEW HIRE	REPLACEMENT			BOK S	PARA,ESE, BASIC	1	\$ 14,658.00				Amy Unzueta	3/14/2022
NELLIE PRIOLA	REHIRE	REPLACEMENT		POLK AVENUE		CUSTODIAN	1	\$ 18,000.00				WILSON SEDA	3/16/2022
Board Approved: _____													

OTHER BUSINESS

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

Statement

Invoice # Feb 0022

Date
2/28/2022

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
01/31/2022				Balance forward	0.00
02/01/2022	RG	0.2	275.00	Public records request. Review request from Robert Connors of Lake Wales news.net to be included with public emails similar to the arrangement previously occurring when Chevon Baccus was operating the paper. He will be treated the same..	55.00
02/01/2022	RG	0.5	275.00	Charter Communications. Telephone call to Robert Connors of the Lake Wales News calling to his attention how he misquoted me in his article, stern conversation, he acknowledged the misquote and electronically amended the article so it would be accurate. In the future, I may have to communicate with him in writing.	137.50
02/01/2022	RG	0.5	275.00	Telephone to Danny Gill informing him of the email from Rusty asking for a report to Rusty and the board concerning the issues raised in Donna Dunson's letter about the reasons she felt it was necessary to retain her own attorney for protection, making a suggestion as to how I would proceed with researching and writing for the board's benefit a summary of the issues raised, and stating that I would send it to him for review before sending it out to Rusty and the board. We discussed the issues, and Danny was agreeable to the proposal.	137.50
02/01/2022	RG	0.3	275.00	Email to Rusty Ingley reporting that I had talked with Danny Gill about responding to his request for a report to him and the board concerning Donna Dunson's letter to the board about hiring her own attorney, telling him that I would like to talk with him, giving him my cell phone number for the call, asking for a call and whether he would be willing to share his cell phone number with me.	82.50

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

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

Amount Due
\$11,835.00

Statement

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

Date
2/28/2022

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
02/01/2022	RG	0.4	275.00	Telephone from Rusty () in which I assured him that I would be responding to his request for clarification of the issues raised in Donna Dunson's letter to the board about hiring her own attorney, explaining that the issues raised would require research, compilation of factual information to assure accuracy. He understood and will await the response.	110.00
02/01/2022	RG	0.2	275.00	Superintendent search. Review comprehensive email from Dr. Richard Culyer concerning the superintendent search and selection and commenting on the need to follow democratic procedures throughout the process.	55.00
02/01/2022	RG	0.2	275.00	Receive email from board member Rusty Ingley asking questions about a misquote of me in the Lake Wales news in an article I had not read. Also asking about an answer he had not yet received from me concerning his request that I report to him and the board about the questions raised in Donna Dunson's recent email to the board to the effect that she would be hiring a personal attorney because of what she perceived as personal attacks against her for her management of the high school. I will telephone Rusty.	55.00

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\$11,835.00

Statement

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

Date
2/28/2022

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
02/02/2022	RG	1.8	275.00	Begin the process for preparing response to Rusty's email which will become a report to the board, analyze Donna's email to find the points of contention identified there as attacks concerning mastery learning, National Equity Lab and the FTE audit; conduct research by finding reading material describing the issues involved with each of the three points of contention. Begin with rough draft of response with first section devoted to brief history of charter schools, benefits of community consensus, design of bylaws to continue that community consensus in the form of board member qualifications and diversity goals.	495.00
02/03/2022	RG	0.5	275.00	Discipline issue. Telephone call from Donna Dunson, school research officer and Alricky Smith concerning serious domestic circumstance involving a high school student who is the child of a charter school employee, review circumstance, provide legal advice for handling the circumstance with the court system.	137.50
02/03/2022	RG	0.2	275.00	Research mastery learning, read online reports, telephone Anuj Saran for description as to the way Lake Wales high school implements the provisions of mastery learning, write first draft of summary on the subject.	55.00
02/03/2022	RG	0.4	275.00	Public records issue. Telephone call from Julio Acevedo regarding handling a request from Lake Wales news.net about receiving emails to and from board members, review circumstance, affirm Julio's ideas to how to proceed.	110.00

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Amount Due
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Statement

Date
2/28/2022

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
02/03/2022	RG	2.5	275.00	Research the way National Equity Lab works, review past email exchanges with Polk district staff on distinction between statutory requirements for in-state college credits as distinguished from the absence of statutory law concerning college credits from out-of-state institutions, where Florida law has no control over the out-of-state institution, so that whether the out-of-state college or university grants credit would be up to that college or university; research online commentaries about National Equity Lab, review emails from local administrators on the subject, write first draft on the National Equity Lab issue.	687.50
02/03/2022	RG	0.4	275.00	Telephone call to Alricky, left word, return call from Alricky discussion about FTE audits and his assessment of how they work from his standpoint as a former DOE analyst with the responsibility for evaluating the audits of schools coming in from the Auditor General's office as to whether DOE should accept recommendation made by that office.	110.00
02/04/2022	RG	2.8	275.00	Research the issues surrounding the FTE audit, review local emails including comprehensive notice to board about the audit in November from attorney Amilee Stuckey, review preliminary audit from the state auditor, together with response from LWHS, review financial detail as to amounts involved which are driven by the number of permissible hours recognized by Florida Auditor Gen.'s office, telephone conversation with Anuj Saran concerning issues involved and more information about financial details.	770.00

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Amount Due
\$11,835.00

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

Statement

Date
2/28/2022

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
02/04/2022	RG	0.7	275.00	Telephone call to General Counsel for Auditor General's office in Tallahassee, review audit requirements and procedures beginning with Auditor General's office, going to Department of Education, and then to Department of Administration for hearing before administrative judge, further discussion regarding procedural issues surrounding administrative hearings.	192.50
02/04/2022	RG	1	275.00	Write first draft on segment having to do with FTE audit.	275.00
02/04/2022	RG	1.2	275.00	Obtain an old resume for Donna Dunson with information as to her qualifications when she applied to Lake Wales charter schools at the beginning of the charter system in early 2004, obtain online school grades for Polk Avenue Elementary during her time as principal, write first draft of the last section of report containing Donna's history with Lake Wales charter schools system.	330.00
02/04/2022	RG	2	275.00	Pull together all of the first draft segments in order to make a full report from the information obtained, several edits of various drafts to try and get something to Danny Gill for his review.	550.00
02/04/2022	RG	0.3	275.00	Email Danny with cover letter a copy of my report to Rusty and the board concerning issues raised in Donna Dunson's letter -- describing the issues involved and setting forth the responsibility of the board concerning each issue -- superintendent selection, mastery learning, National Equity Lab and FTE audit..	82.50
02/04/2022	RG	1	275.00	Review and edit the report, send edited version to Danny asking that it be substituted for the earlier version.	275.00
02/04/2022	RG	0.1	275.00	Response from Danny that I was welcome to send out the report.	27.50

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Amount Due
\$11,835.00

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

Statement

Date
2/28/2022

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
02/05/2022	RG	0.3	275.00	Report to Board. Exchange of telephone calls and emails with Marie for current email addresses for board members and principals who would be receiving copies of the report.	82.50
02/05/2022	RG	0.4	275.00	Report to Board. Receive current email addresses for board members and principals from Marie, draft cover email, send current report to board members and principals.	110.00
02/05/2022	RG	0.3	275.00	Report to Board. Send copy of report to Andrea Mussina of the search team with cover letter, receive response of gratitude.	82.50
02/05/2022	RG	0.3	275.00	Report to Board. Send copy of report to Bill Vogel of the search team with cover letter, receive response of gratitude.	82.50
02/06/2022	RG	0.3	275.00	FTE audit. Draft handwritten cover letter and regular mail copy of report to attorney Amilee Stuckey who had originally sent commentary and comprehensive summary of FTE audit to board members.	82.50
02/07/2022	RG	0.4	275.00	Mastery learning controversy. Exchange of correspondence with Kent Lilly concerning the mastery learning segment of Donna Dunson's letter.	110.00
02/07/2022	RG	0.4	275.00	Public records request. Exchange of emails with both Alricky Smith and Julio Acevedo to be sure that our response to the ledgers public records request concerning emails does not involve privileged information impacting the Jennifer Barrow litigation.	110.00
02/07/2022	RG	0.1	275.00	Brief telephone conversation with board member David Fisher.	27.50

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Amount Due
\$11,835.00

Statement

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

Date

2/28/2022

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
02/07/2022	RG	0.3	275.00	Public records request. Telephone call to Kimberly Moore of the Ledger assuring her that the request for public records would be forthcoming, and explaining the delays associated with being certain that no privileged information concerning the Barrow litigation would be included in the disclosure, she understood.	82.50
02/08/2022	RG	0.3	275.00	Superintendent selection. Review thoughtful and helpful comments from third grade teacher at Babson Park elementary concerning selection process for LWCS superintendent, my email to the principal commenting favorably on the thoughtfulness of the teacher's email.	82.50
02/08/2022	RG	0.2	275.00	Potential litigation. Donna Dunson's letter. Review board member Tonya Stewart's request for additional information about Donna Dunson's letter and expressing concern as to whether LWCS was in line for another lawsuit,	55.00
02/08/2022	RG	0.3	275.00	Potential litigation. Telephone call to Tonya with response that I would contact Donna to determine whether she had retained an attorney and her intent in doing so.	82.50
02/08/2022	RG	0.8	275.00	Defining Board roles with issues raised in Donna Dunson's letter. Telephone call from Rusty Ingley concerning my letter responding to his request for an explanation to him and the board about Donna Dunson's letter, his dissatisfaction with the extent of my explanation and his concern about not knowing Donna's intentions when stating that she would be obtaining the services of an employment lawyer, concern about whether we were headed for another lawsuit, further discussion about pending issues, my promise that I would contact Donna and ask about her intentions.	220.00

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P.O. Box 551
Lake Wales, FL 33859

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Date
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Date	Staff	Hours/Items	Rate	Description of Service	Amount
02/09/2022	RG	1	275.00	Superintendent search process. Receive email from Marissa Story asking for an office conference about all the turmoil, instead placed a call to her and listened to her dissatisfaction with the search committee and the chairman's report and her assertion that underhanded activities were occurring, alleged sunshine law violations with the appointment of the replacement chair after the resignation of the first committee chair, I attempted to calm her fears, analyzed the sunshine law, explained that charter schools had no jurisdiction to prosecute sunshine law violations, that rested with the state attorney.	275.00
02/09/2022	RG	0.9	275.00	Potential litigation. Donna Dunson's retention of attorney. Exchange of telephone calls with Donna to set up a time for conference call, at conference call discussed her issues fully, she has indeed retained a labor lawyer from Winter Park, she has no present intention of filing suit, feels she's worked hard over the years for the system, has brought the system a level of success, and is now being attacked and defamed from several quarters, she's had enough of it, retained a lawyer for protection and in the vernacular, she just doesn't want to be messed with any more, she would like to serve out the last few months of her career with the charter schools in peace.	247.50
02/09/2022	RG	0.8	275.00	Potential litigation. Draft two letters, one each to Rusty Ingley and Tonya Stewart (Sunshine Law) stating essentially the same thing and containing the gist of Donna Dunson's comments to me which were in response to each of their inquiries about her retention of an attorney and her intentions in doing so; review responsive text from Rusty.	220.00

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02/11/2022	RG	0.4	275.00	Public records request. Review email exchanges between Ledger reporter and Julio, reporter's request for copies of emails between Chair Andy Oguntola and board members, email to Julio explaining impropriety of such emails and likelihood that they do not exist because they would violate Sunshine Law, procedure for determining whether such emails exist.	110.00
02/13/2022	RG	0.1	275.00	Superintendent search. Review email to board members from Paul Buehner.	27.50
02/14/2022	RG	0.2	275.00	Superintendent search. Review email to board members from Kelly Stentz.	55.00
02/15/2022	RG	0.4	275.00	Superintendent search. Review extensive email from Anuj Saran to Alricky Smith and Julio Acevedo concerning controversy involving Mike Settle, athletic director selection, funding for work on athletic fields, potential for filing grievance, future meeting to clarify contentions, and whether I should be present for such meeting.	110.00
02/16/2022	RG	0.2	275.00	Superintendent search. Review email from Babson Park teacher Shelli Jacobs with request for opinion as to the propriety of a poll of charter school employees concerning superintendent selection.	55.00
02/16/2022	RG	0.3	275.00	Superintendent search. Response to Shelli Jacobs' request, no legal prohibition of such a poll, advice as to the acknowledgement that the selection is the exclusive responsibility of the board, any presentation should be respectful and designed to be helpful to the board with their decision.	82.50
02/16/2022	RG	0.1	275.00	Superintendent search. Reply from Shelli Jacobs, her intent for poll to be consistent with advice provided.	27.50

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02/16/2022	RG	0.2	275.00	Superintendent search. Additional request from Shelli Jacobs concerning propriety and advice for presentation of poll results during the course of board meeting.	55.00
02/16/2022	RG	0.3	275.00	Superintendent search. Advice to Shelli Jacobs that poll results be presented to board members in advance of the meeting, to provide board members with opportunity to study and contemplate the results ahead of the vote, response that she would follow advice.	82.50
02/16/2022	RG	0.2	275.00	Superintendent search. Review recommended procedures from search consultants for conducting discussion and voting at board meeting.	55.00
02/17/2022	RG	0.3	275.00	Superintendent search. Exchange of emails with Shelli Jacobs for advice as to whether poll results, in addition to being sent ahead of time to board members, be presented at board meeting, response to the effect that there is no prohibition for such a presentation, advice that it be presented in the spirit of being respectful and helpful..	82.50
02/17/2022	RG	0.3	275.00	Superintendent search. Telephone call from Alricky Smith informing me that he had received a telephone call from Danny Gill asking Alricky about background concerning the employee poll being conducted by Shelli Jacobs, I provided the background of which I was aware to Alricky, and told him that I would also provide that background to Danny.	82.50
02/17/2022	RG	0.3	275.00	Superintendent search. Draft email to chair Danny Gill providing the background of which I was aware concerning the employee poll being conducted by Shelli Jacobs, and my advice concerning legality, propriety, and advice for respectful presentation.	82.50

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02/18/2022	RG	0.5	275.00	Superintendent search. Review email from Mike Settle containing rumors about a "teacher survey" the facts of which were way off base, my response thanking him for the opportunity to provide him with accurate information, sent him a copy of the background email I had previously sent to Danny Gill; received a nice response from Mike appreciating the accurate information.	137.50
02/18/2022	RG	0.3	275.00	Superintendent search. Review my copy of Shelli Jacobs' cover email to board members containing background and explanation of conducting the poll, recognition of the board's exclusive authority for the selection, presentation of poll was to provide information that could be helpful and constructive.	82.50
02/20/2022	RG	0.5	275.00	Public records request. Email from Lindsey Sey to me about her public records request and stating that my description of legal services implied that she had sent an email to Donna Dunson. I responded by sending her copies of her emails that I had been sent, which were about Donna, but none were sent directly to Donna. I amended my description so that it was clear that no such email existed, she expressed her gratitude.	137.50
02/20/2022	RG	0.9	275.00	Superintendent search. Email from Mike Settle forwarding email from Al Goldstein containing rumor about a "staff superintendent survey" supposedly authorized by the search committee, which Al strongly objected to, my response assuming that he was referring to the poll conducted by Shelli Jacobs, sent Mike all the documentation about the poll, which demonstrated that the rumor was incorrect, sent copies of the accurate information to Al, received Mike's gratitude for the correct information.	247.50

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02/22/2022	RG	0.3	275.00	Superintendent search. Telephone call from consultant Andrea Messina, confer about upcoming issues with the selection process, legal issues concerning voting.	82.50
02/22/2022	RG	0.4	275.00	Superintendent contract. Receive and review email from consultant John Reichert containing three sample superintendent contracts for review and assistance in drafting contract for new superintendent, brief review of contracts.	110.00
02/23/2022	RG	0.3	275.00	Superintendent contract. Telephone call from consultant Bill Vogel concerning issue that may arise about intellectual property clause in a possible Rodolfich contract, discussion concerning such a clause in the Lee County superintendent contract, he will try to get me a copy of it.	82.50
02/23/2022	RG	0.1	275.00	Superintendent contract. Set aside time to review and highlight provisions in superintendent contracts for Martin, Lee, and Sarasota counties.	27.50
02/23/2022	RG	0.7	275.00	Superintendent contract. Telephone call from Bill Vogel, discussion concerning Martin County superintendent contract as perhaps the best of the major contracts, he and I went through the Martin County contract paragraph by paragraph, able to obtain his experience with the relative contract provisions positions provisions.	192.50
02/23/2022	RG	0.3	275.00	Superintendent contract. Receive email from consultant John Reichert with copy of Lee County superintendent contract containing the intellectual property provision, review the provision.	82.50

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02/23/2022	RG	0.4	275.00	Superintendent contract. Telephone call with Wayne Rodolfich, discussion of events that transpired, future steps including contract, my request for a copy of his contract in Pascagoula, his promise that he would contact the Pascagoula school board attorney so he could send me the contract.	110.00
02/23/2022	RG	0.4	275.00	Superintendent decision. Telephone call from Ledger writer Kimberly Moore, discussion of events leading up to decision, provide her with factual information for her article.	110.00
02/23/2022	RG	0.4	275.00	Superintendent contract. Email to Danny Gill with contracts from Martin, Escambia and Sarasota County school boards for superintendents, cover email describing other contracts to come.	110.00
02/23/2022	RG	0.8	275.00	Superintendent contract. Email from consultant Bill Vogel forwarding me an email from Andrea Messina with Florida Atty. Gen. opinion attached containing Florida law with respect to intellectual property rights in education contracts; review and highlight AG opinion for future reference.	220.00
02/23/2022	RG	0.4	275.00	Intellectual Property rights. Responsive email to Bill Vogel and Andrea Messina concerning content of the Florida attorney general opinion, complimentary reply from Vogel; return email from Andrea agreeing with my sentiments.	110.00
02/23/2022	RG	0.5	275.00	Superintendent contract. Telephone call from Kelly Sessoms, Pascagoula school board attorney, discussion with him about the Rodolfich contract, his very complimentary remarks about Rodolfich, he will send me copy of their superintendent contract.	137.50

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02/23/2022	RG	0.5	275.00	Superintendent contract. Receive and review the Pascagoula contract for Rodolfich's service there, particular attention to the side benefits such as automobile, medical insurance and the like.	137.50
02/23/2022	RG	0.3	275.00	Gift to Board members. Receive email from Rebecca Thomas at Hillcrest for opinion concerning the propriety of conveying thanks and making a small gift to each of the board members for having come through the selection process.	82.50
02/24/2022	RG	0.2	275.00	System audit. Receive email from Alricky Smith forwarding request from the system's auditors concerning status of the Barrow litigation and relative responsibilities of insurance company and charter system.	55.00
02/24/2022	RG	0.6	275.00	Gifts to board members. Legal research into Florida statutes concerning propriety of gifts to public officials, find complex statute which would appear to allow Hillcrest to make a gift of \$25 or less to public officials such as our board members, email to Rebecca Thomas with copy of statute.	165.00
02/24/2022	RG	0.3	275.00	Several text messages and an email back and forth with Wayne Rodolfich , missing each other because of scheduling requirements, attempts to arrange a meeting before he returns to Mississippi.	82.50
02/24/2022	RG	0.1	275.00	Email to Wayne with attachment of the Florida attorney general's opinion concerning intellectual property in education contradicts.	27.50
02/24/2022	RG	0.1	275.00	Email to Danny Gill with Pascagoula contract and addendum (containing intellectual property clause) attached.	27.50
02/24/2022	RG	0.1	275.00	Email from Danny Gill describing a great conversation with Wayne Rodolfich and agreement that further discussions would occur in the future.	27.50

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02/25/2022	RG	0.3	275.00	Several text messages and emails with Wayne Rodolfich back and forth trying to get together before he has to leave for Mississippi, missed out on luncheon meeting.	82.50
02/25/2022	RG	1.1	275.00	Lengthy telephone conversation with Wayne Rodolfich as he was driving on his way back to Mississippi, discussion of backgrounds, plans for the future, very productive.	302.50
02/25/2022	RG	0.3	275.00	Email report from Donna Dunson about serious and sensitive discipline issue at the high school involving a number of students, steps taken in the way of student discipline, suspension, police involvement, potential legal issues.	82.50
02/25/2022	RG	0.4	275.00	Janie Howard Wilson signage. Review 6 emails between Kim Griffiths and Autumn Cochella of the Lake Wales planning department about pictures of sign options, provisions in Lake Wales code, both now and potentially in the future with upcoming amendments.	110.00
02/25/2022	RG	0.1	275.00	Review Danny Gill's email to board members concerning conversations with Dr. Rudolfich, starting date, future issues.	27.50
02/25/2022	RG	0.2	275.00	Email report to Danny Gill about lengthy conversation with Dr. Rodolfich, future issues.	55.00
02/28/2022	RG	1	1,000.00	February Retainer	1,000.00

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END OF REPORT