

**LAKE WALES CHARTER SCHOOLS, INC.
AUDIT/FINANCE COMMITTEE
MONDAY, MAY 23, 2022
4:00PM
LAKE WALES HIGH SCHOOL**

AGENDA

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

INFORMATION

1. April 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 (April)

Consolidated Balance Sheet (Unaudited) Page 3

- Total assets for the system increased by \$201,427 from \$37.7 million in March to \$37.9 million in April of the fiscal period 21-22. (column H) The largest asset category affecting the change is increases in the cash accounts in the General fund. (columns A)
- System-wide total liabilities increased by \$43,709 to \$14.25 million in April from \$14.21 million in March of the fiscal period 21-22. (column H) The largest categories affecting the change is the General Fund payroll liabilities account.
- The system's consolidated net change in fund balance is a surplus of \$5,501,939 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 10/11th of the FEFP payments expected to be collected. The revenues are based on a blended WFTE of 4,791 student membership count. This is down 153 WFTE from the budgeted WFTE.
- State revenues collected through the month of April represent \$29.5 million. The revenues reflect the WFTE counts used within the FDOE 3rd FEFP calculation. (page 4 total column) The local revenues collected for the month of April are \$4,476,559. (page 4 total column)
- The total expenditures YTD are in line with our budgeted expectations at \$29.2 million, 72% of the total budget. (page 4 total column)
- The excess revenue system-wide increased the Net Change in Position through April 21-22 is \$4,866,363. (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 April. (row 5)
- HCE and BPE are operating afterschool programs.
- Both schools are posting surpluses through the month April.
- 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 (April)

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

- The NSLP breakfast, lunch and snack program ended the month of April with a surplus of \$65,320. Meals were served 20 days during the month creating \$428,496 in revenue ([row 9](#)) collected while expenditures are reported at \$363,176. Food Management Services continues to be the drivers of the operational cost.

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

- The expenditures year to date are \$6,607,990 or 65.4% of the budgeted federal awards.
- Cares II (\$5,730,504) is expected end June 30, 2022. A new award will be issued to LWCS for the remaining balance of unspent monies with a new scope of services centered around the proviso language outlined in Section 40 of the 2022 General Appropriation Act. We are expediting the spending on that award to ensure we support the schools fully with their COVID related activities.
- The CARES III was awarded to the system in the amount of \$12,883,162. FDOE has release the monies in two separate allocations and approved the initial budgets. Spending on this award is expected to commence on July 1, 2022.

Notes:

Transportation Services

- Transportation costs through the month of April is \$1,509,581 or 68% of the overall transportation budget.

Capital Projects Fund

- The Startup schools (Bok South and Bok North) have received their preliminary allocation from FDOE of Charter School Capital Outlay dollars. (1013.62, F.S.) These funds will mainly pay the debt service for Bok South and portable rental fees, and site development construction cost for Bok North.
- Specific Appropriation 19 of Senate Bill 2500 (2021 General Appropriations Act) provides for Charter Schools Capital Outlay to increase to \$182,864,353 for the 2021-22 school year up from \$169,000,000 appropriated during the 2020-21 year.
- The Bok North's Capital Outlay allocation is currently \$292,650 derived from a 551.25 student count, while Bok South's allocations of \$318,840 is based on a 604 student count from the survey 3 data of the 2021-22 school year.

LWCS, INC. MONTHLY FINANCIAL REPORTS

UNAUDITED

4.30.22

Lake Wales Charter Schools, Inc.
All Funds
Balance Sheet - Governmental Funds
4/30/2022 (unaudited)

	A	B	C	D	E	F	G	H
	100- General Fund	110- Pre-K & ASP Fund	391- Capital Projects Fund	410 NSLP - Food Service Fund	420 -Federal Fund	891 - Internal Fund	900 - Capital Assets Fund	Total All Funds
Assets								
1 Cash - Pooled	\$ 13,518,273.03	\$ 702,306.34	\$ (1,507,443.93)	\$ 1,563,427.86	\$ (1,620,339.71)	\$ 451,675.06	\$ -	\$ 13,107,898.65
2 Investments	2,016,063.49	-	-	-	-	-	-	2,016,063.49
3 Accounts Receivable	977.78	-	-	730,100.61	1,653,654.30	407.49	-	2,385,140.18
4 Deposits Receivable	9,759.93	-	-	33,686.24	-	-	-	43,446.17
5 Due from	9,121,416.00	-	194,817.50	-	-	494,902.00	-	9,811,135.50
6 Fixed Assets	-	-	-	-	-	-	10,567,934.55	10,567,934.55
7 Prepaid Assets	2,170.23	-	-	-	-	-	-	2,170.23
TOTAL ASSETS	<u>\$ 24,668,660.46</u>	<u>\$ 702,306.34</u>	<u>\$ (1,312,626.43)</u>	<u>\$ 2,327,214.71</u>	<u>\$ 33,314.59</u>	<u>\$ 946,984.55</u>	<u>\$ 10,567,934.55</u>	<u>\$ 37,933,788.77</u>
Liabilities								
8 Accounts Payable	\$ (9,753.84)	\$ 180.28	\$ -	\$ -	\$ 46,172.39	\$ 8,361.49	\$ -	\$ 44,960.32
9 Due to	9,121,415.99	-	61,203.25	-	-	494,902.00	-	9,677,521.24
10 Payroll Liabilities	1,094,653.26	-	-	-	-	-	-	1,094,653.26
11 10/11 Month Payroll Liability	-	-	-	-	-	-	-	-
12 Notes Payable	-	-	-	-	-	-	3,293,431.99	3,293,431.99
13 Deferred Revenue	-	-	-	15,583.97	-	-	-	15,583.97
14 Deferred Inflow	-	-	133,614.26	-	-	-	-	133,614.26
TOTAL LIABILITIES	<u>\$ 10,206,315.41</u>	<u>\$ 180.28</u>	<u>\$ 194,817.51</u>	<u>\$ 15,583.97</u>	<u>\$ 46,172.39</u>	<u>\$ 503,263.49</u>	<u>\$ 3,293,431.99</u>	<u>\$ 14,259,765.04</u>
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)	4,866,363.02	178,271.62	(235,578.90)	596,168.32	(12,857.80)	109,572.90	-	5,501,939.16
TOTAL FUND EQUITY	<u>\$ 14,462,345.05</u>	<u>\$ 702,126.06</u>	<u>\$ (1,507,443.94)</u>	<u>\$ 2,311,630.74</u>	<u>\$ (12,857.80)</u>	<u>\$ 443,721.06</u>	<u>\$ 7,274,502.56</u>	<u>\$ 23,674,023.73</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 24,668,660.46</u>	<u>\$ 702,306.34</u>	<u>\$ (1,312,626.43)</u>	<u>\$ 2,327,214.71</u>	<u>\$ 33,314.59</u>	<u>\$ 946,984.55</u>	<u>\$ 10,567,934.55</u>	<u>\$ 37,933,788.77</u>

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended April 30, 2022 (unaudited)
83.33% Yr Complete For Fiscal Year

		Total	
		<u>Budget ⁽¹⁾</u>	<u>YTD</u>
REVENUE			
State:			
1	FEFP	\$ 26,154,344	\$ 23,896,626
2	E-Rate Funding	317,975	67,644
3	Teacher Lead Pay	75,600	76,860
4	Teacher Salary Increase	-	-
5	Instructional Materials	406,706	385,208
6	Discretionary Lottery	-	-
7	Transportation	860,360	722,854
8	Class Size Reduction	4,544,734	4,194,134
9	CAPE Funds	11,879	-
10	AP & IB Bonus	150,000	254,112
11	Advance Placement	-	-
	Total State Revenues	<u>32,521,598</u>	<u>29,597,438</u>
Local/Private:			
16	District School Taxes	1,438,141	1,334,217
17	Interest	2,500	1,487
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	1,737,420
22	FY21 Carryover- Priority Spending	956,462	-
23	Other Sources	546,200	206,100
24	Interfund Transfer	2,091,134	1,125,999
	Total Local Revenues	<u>7,769,555</u>	<u>4,476,559</u>
	Total Revenues	40,291,153	34,073,997
EXPENDITURES			
24	Salaries ⁽²⁾	19,887,085	14,809,081
25	Benefits ⁽²⁾	7,966,404	5,417,052
26	Purchased Services	5,168,835	4,124,833
27	Supplies & Materials	1,073,999	565,335
28	Capital Outlay	1,468,155	1,223,521
29	Other Expenses	2,309,751	1,335,965
30	Transfers	2,416,924	1,731,847
	Total Expenditures	<u>40,291,153</u>	<u>29,207,634</u>
Excess Revenue (Expenditures)		\$ -	\$ 4,866,363
Fund Balance:			
	FY2021 Unassigned	\$ 6,805,049	
31	FCR		17%
32	Budgeted Enrollment	4,791	

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
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83.33% Yr Complete For Fiscal Year

Polk Avenue Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,046,364	\$ 2,778,031	91%
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	41,643	90%
6	Discretionary Lottery	-	-	0%
7	Transportation	56,781	47,027	83%
8	Class Size Reduction	548,499	501,640	91%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,708,588	3,378,106	91%
Local/Private:				
16	District School Taxes	170,958	149,383	87%
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	149,383	35%
	Total Revenues	4,135,415	3,527,489	85%
EXPENDITURES				
24	Salaries ⁽²⁾	2,213,953	1,585,638	72%
25	Benefits ⁽²⁾	912,435	608,992	67%
26	Purchased Services	356,373	237,105	67%
27	Supplies & Materials	215,810	127,849	59%
28	Capital Outlay	88,979	60,872	68%
29	Other Expenses	198,982	126,759	64%
30	Transfers	148,883	103,843	70%
	Total Expenditures	4,135,415	2,851,058	69%
Excess Revenue (Expenditures)		\$ -	\$ 676,431	
Fund Balance:				
	FY2021 Unassigned	\$ 1,362,258		
31	FCR		33%	
32	Budgeted Enrollment	543		

Notes:

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LAKE WALES CHARTER SCHOOLS, Inc.
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Hillcrest Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,823,803	\$ 3,501,203	92%
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	53,222	91%
6	Discretionary Lottery	-	-	0%
7	Transportation	61,850	51,488	83%
8	Class Size Reduction	692,918	637,018	92%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	4,681,426	4,256,161	91%
Local/Private:				
16	District School Taxes	215,726	190,952	89%
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	191,107	32%
	Total Revenues	5,287,128	4,447,268	84%
EXPENDITURES				
24	Salaries ⁽²⁾	2,714,997	2,051,318	76%
25	Benefits ⁽²⁾	1,116,221	799,333	72%
26	Purchased Services	418,371	294,056	70%
27	Supplies & Materials	208,345	138,836	67%
28	Capital Outlay	297,313	202,426	68%
29	Other Expenses	373,883	166,988	45%
30	Transfers	157,998	109,778	69%
	Total Expenditures	5,287,128	3,762,735	71%
Excess Revenue (Expenditures)		\$ -	\$ 684,533	
Fund Balance:				
	FY2021 Unassigned	\$ 2,692,536		
31	FCR		51%	
32	Budgeted Enrollment	689		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended April 30, 2022 (unaudited)
83.33% Yr Complete For Fiscal Year

Janie Howard Wilson
Elementary

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,252,627	\$ 2,080,032	92%
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	30,056	90%
6	Discretionary Lottery	-	-	0%
7	Transportation	92,778	76,112	82%
8	Class Size Reduction	401,166	363,134	91%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	2,803,588	2,555,319	91%
Local/Private:				
16	District School Taxes	124,826	107,851	86%
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	1,605	3%
24	Interfund Transfer	60,540	-	0%
	Total Local Revenues	309,631	109,456	35%
	Total Revenues	3,113,219	2,664,775	86%
EXPENDITURES				
24	Salaries ⁽²⁾	1,599,230	1,187,359	74%
25	Benefits ⁽²⁾	611,233	397,875	65%
26	Purchased Services	410,835	360,216	88%
27	Supplies & Materials	120,452	28,823	24%
28	Capital Outlay	26,907	30,496	0%
29	Other Expenses	165,708	109,476	66%
30	Transfers	178,854	148,905	83%
	Total Expenditures	3,113,219	2,263,150	73%
Excess Revenue (Expenditures)		\$ -	\$ 401,625	
Fund Balance:				
	FY2021 Unassigned	\$ 2,279,387		
31	FCR		73%	
32	Budgeted Enrollment	395		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended April 30, 2022 (unaudited)
83.33% Yr Complete For Fiscal Year

**DRF Babson Park
Elementary**

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,666,331	\$ 2,491,179	93%
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	37,577	92%
6	Discretionary Lottery	-	-	0%
7	Transportation	65,909	55,298	84%
8	Class Size Reduction	481,326	448,206	93%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,308,440	3,042,025	92%
Local/Private:				
16	District School Taxes	149,798	134,788	90%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	-	-	0%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	80,000	-	0%
23	Other Sources	13,100	15,292	0%
24	Interfund Transfer	62,592	-	0%
	Total Local Revenues	305,490	150,080	49%
	Total Revenues	3,613,930	3,192,105	88%
EXPENDITURES				
24	Salaries ⁽²⁾	2,053,711	1,587,998	77%
25	Benefits ⁽²⁾	815,213	599,319	74%
26	Purchased Services	296,552	223,812	75%
27	Supplies & Materials	48,828	42,452	87%
28	Capital Outlay	65,194	68,659	105%
29	Other Expenses	235,347	113,541	48%
30	Transfers	99,085	91,001	92%
	Total Expenditures	3,613,930	2,726,782	75%
Excess Revenue (Expenditures)		\$ -	\$ 465,323	
Fund Balance:				
	FY2021 Unassigned	\$ 1,185,210		
31	FCR		33%	
32	Budgeted Enrollment	481		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended April 30, 2022 (unaudited)
83.33% Yr Complete For Fiscal Year

Bok Academy South

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 3,260,116	\$ 2,967,953	91%
2	E-Rate Funding	-	-	0%
3	Teacher Lead Pay	10,080	10,080	0%
4	Teacher Salary Increase	-	-	0%
5	Instructional Materials	51,156	46,813	92%
6	Discretionary Lottery	-	-	0%
7	Transportation	198,741	160,904	81%
8	Class Size Reduction	539,563	497,662	92%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	4,059,656	3,683,412	91%
Local/Private:				
16	District School Taxes	173,372	167,991	97%
17	Interest	-	-	0%
18	Transfer from PreK	-	-	0%
19	Gifts & Donations	25,000	600	2%
20	Transfer from After School Program	-	-	0%
21	Other Sources/Transportation	-	-	0%
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	15,565	15,668	101%
24	Interfund Transfer	69,924	-	0%
	Total Local Revenues	283,861	184,259	65%
	Total Revenues	4,343,517	3,867,671	89%
EXPENDITURES				
24	Salaries ⁽²⁾	2,152,016	1,629,567	76%
25	Benefits ⁽²⁾	786,538	537,681	68%
26	Purchased Services	490,849	419,591	85%
27	Supplies & Materials	74,996	11,770	16%
28	Capital Outlay	12,357	25,637	0%
29	Other Expenses	230,554	148,430	64%
30	Transfers	596,207	455,669	76%
	Total Expenditures	4,343,517	3,228,345	74%
Excess Revenue (Expenditures)		\$ -	\$ 639,326	
Fund Balance:				
	FY2021 Unassigned	\$ 360,868		
31	FCR		8%	
32	Budgeted Enrollment	602		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended April 30, 2022 (unaudited)
83.33% Yr Complete For Fiscal Year

Bok North

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 2,936,284	\$ 2,694,871	92%
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	43,019	92%
6	Discretionary Lottery	-	-	0%
7	Transportation	123,706	100,670	81%
8	Class Size Reduction	495,139	458,550	93%
9	CAPE Funds	-	-	0%
10	AP & IB Bonus	-	-	0%
11	Advance Placement	-	-	0%
	Total State Revenues	3,620,204	3,305,300	91%
Local/Private:				
16	District School Taxes	159,102	154,378	97%
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	2,000	118%
24	Interfund Transfer	133,427	-	0%
	Total Local Revenues	304,729	169,246	56%
	Total Revenues	3,924,933	3,474,546	89%
EXPENDITURES				
24	Salaries ⁽²⁾	2,042,324	1,444,332	71%
25	Benefits ⁽²⁾	826,726	524,475	63%
26	Purchased Services	279,439	229,031	82%
27	Supplies & Materials	30,000	16,545	55%
28	Capital Outlay	51,787	39,643	0%
29	Other Expenses	154,391	98,475	64%
30	Transfers	540,266	308,036	57%
	Total Expenditures	3,924,933	2,660,537	68%
Excess Revenue (Expenditures)		\$ -	\$ 814,009	
Fund Balance:				
	FY2021 Unassigned	\$ (242,373)		
31	FCR		-6%	
32	Budgeted Enrollment	553		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended April 30, 2022 (unaudited)
83.33% Yr Complete For Fiscal Year

Lake Wales High School

REVENUE		<u>Budget</u> ⁽¹⁾	<u>YTD</u>	<u>Var</u>
State:				
1	FEFP	\$ 7,976,285	\$ 7,383,357	93%
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	132,878	102%
6	Discretionary Lottery	-	-	0%
7	Transportation	260,595	231,355	89%
8	Class Size Reduction	1,386,123	1,287,924	93%
9	CAPE Funds	11,879	-	0%
10	AP & IB Bonus	150,000	254,112	0%
11	Advance Placement	\$ -	-	0%
	Total State Revenues	10,087,162	9,308,211	92%
Local/Private:				
16	District School Taxes	444,359	428,874	97%
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	626,156	38%
	Total Revenues	11,738,345	9,934,367	85%
EXPENDITURES				
24	Salaries ⁽²⁾	5,520,924	4,110,994	74%
25	Benefits ⁽²⁾	2,114,629	1,455,375	69%
26	Purchased Services	1,362,310	1,063,468	78%
27	Supplies & Materials	327,029	185,740	57%
28	Capital Outlay	889,853	762,648	86%
29	Other Expenses	827,969	524,336	63%
30	Transfers	695,631	514,615	74%
	Total Expenditures	11,738,345	8,617,176	73%
Excess Revenue (Expenditures)		\$ -	\$ 1,317,191	
Fund Balance:				
	FY2021 Unassigned	\$ 1,800,595		
31	FCR		16%	
32	Budgeted Enrollment	1,528		

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY 2021/22 General Fund Statement of Operations
For the Month Ended April 30, 2022 (unaudited)
83.33% 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	67,644	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	68,904	27%
Local/Private:				
16	District School Taxes	-	-	
17	Interest	2,500	1,487	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	1,737,420	79%
22	FY21 Carryover- Priority Spending	-	-	0%
23	Other Sources	290,250	31,966	11%
24	Interfund Transfer	1,370,090	1,125,999	82%
	Total Local Revenues	3,882,132	2,896,872	75%
	Total Revenues	4,134,666	2,965,776	72%
EXPENDITURES				
24	Salaries ⁽²⁾	1,589,930	1,211,875	76%
25	Benefits ⁽²⁾	783,409	494,002	63%
26	Purchased Services	1,554,106	1,297,554	83%
27	Supplies & Materials	48,539	13,320	27%
28	Capital Outlay	35,765	33,140	93%
29	Other Expenses	122,917	47,960	39%
30	Transfers	-	-	0%
	Total Expenditures	4,134,666	3,097,851	75%
Excess Revenue (Expenditures)		\$ -	\$ (132,075)	
Fund Balance:				
	FY2021 Unassigned		\$ (2,633,432)	
31	FCR			
32	Budgeted Enrollment	<i>na</i>	<i>na</i>	

Notes:

Budget approved by Board of Trustees February 2022

LAKE WALES CHARTER SCHOOLS, Inc.
FY2022 GENERAL FUND - SUBSIDIARY - Statement of Operations
For the Month Ended April 30, 2022 (unaudited)

GENERAL FUND - SUBSIDIARY SCHEDULE OF MISCELLANEOUS SPECIAL PROGRAMS

	Polk Avenue Elementary		Hillcrest Elementary		Janie Howard Wilson		DRF Babson Park Elementary		Lake Wales High School		Total	
	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD	Budget ⁽¹⁾	YTD
PRE- K PROGRAM												
1 Revenue	\$ 75,539	\$ 63,639	\$ 79,200	\$ 69,357	\$ 88,752	\$ 56,781	\$ 76,800	\$ 72,056	\$ 205,000	\$ 212,677	\$ 525,291	\$ 474,508
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	64,364	65,707	77,536	88,752	48,006	76,800	68,475	205,000	186,649	511,798	445,029
5 Balance	-	\$ 7,953	\$ -	\$ 10,221	-	\$ 27,175	-	\$ 3,581	\$ -	\$ 44,428	\$ -	\$ 93,357
AFTER SCHOOL PROGRAM												
6 Revenue			\$ 81,000	\$ 71,037			\$ 63,000	\$ 62,692			\$ 144,000	\$ 133,729
7 Transfer to General Fund			-	-			-	-			-	-
8 Expense			78,563	14,605			40,095	34,209			118,658	48,814
9 Balance			\$ 2,437	\$ 56,432			\$ 22,905	\$ 28,483			\$ 25,342	\$ 84,915
10 Total Revenues	\$ 75,539	\$ 72,317	\$ 160,200	\$ 158,794	\$ 88,752	\$ 75,181	\$ 139,800	\$ 134,747	\$ 205,000	\$ 231,077	\$ 669,291	\$ 672,115
11 Total Expenditures	\$ 75,539	\$ 64,364	\$ 157,763	\$ 92,142	\$ 88,752	\$ 48,006	\$ 116,895	\$ 102,684	\$ 205,000	\$ 186,649	\$ 643,949	\$ 493,844
12 Net Change in Fund Balance	\$ -	\$ 7,953	\$ 2,437	\$ 66,652	\$ -	\$ 27,175	\$ 22,905	\$ 32,064	\$ -	\$ 44,428	\$ 25,342	\$ 178,272

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

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

LAKE WALES CHARTER SCHOOLS, INC.
FY 2021-22 FOOD SERVICE STATEMENT OF OPERATIONS
FOR THE MONTH ENDED APRIL 30, 2022 (unaudited)

FUND 410

REVENUE	Service days 20			YTD	
	2021-22 Budget ⁽¹⁾	April			
1 Lunch Reimbursement	\$ 2,626,294	\$ 299,045	\$ 2,400,122		91%
2 Breakfast Reimbursement	\$ 700,843	85,806	\$ 671,858		96%
3 Snack Reimbursement	\$ 14,972	1,530	\$ 14,861		99%
4 Student/Adult - A La Carte	\$ 165,000	23,121	\$ 197,474		120%
5 Other Sales	\$ 15,000	1,485	\$ 14,037		94%
6 USDA Donated Commodities	\$ 150,000	16,506	\$ 120,309		80%
7 Other Revenue	\$ 39,590	4	\$ 17,253		44%
8 Management Fees	\$ 10,000	1,000	\$ 9,000		90%
9 Total Revenues	\$ 3,721,699	\$ 428,496	\$ 3,444,914		93%
EXPENDITURES					
10 Salaries	\$ 107,892	6,082	85,414		79%
11 Benefits	\$ 36,302	1,796	28,413		78%
12 Food Management Services	\$ 2,620,000	305,623	2,246,828		86%
13 Supplies & Materials	\$ 71,500	5,304	36,544		51%
14 Capital Outlay	\$ 975,500	33,820	399,359		41%
15 Other Expenses	\$ 168,880	10,552	46,196		27%
16 Total Expenditures	\$ 3,980,074	\$ 363,176	2,842,754		71%
Excess Revenue (Expenditures)	\$ (258,375)	\$ 65,320	\$ 602,160		

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 April 30, 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	\$ 54,300	21 Title X Part C Homeless - Revenue TT10C	\$ 55,000	\$ 39,446
2 ROTC-Expense	<u>70,000</u>	<u>63,852</u>	22 Title X Part C Homeless - Expenses TT10C	<u>55,000</u>	<u>39,446</u>
Balance	<u>-</u>	<u>(9,552)</u>	Balance	<u>-</u>	<u>-</u>
3 IDEA-Part B, Entitlement - Rev IDEAB	\$ 906,331	\$ 630,108	23 Title IV, Student Enrichment- Revenue 2412A	\$ 159,923	\$ 98,181
4 IDEA-Part B, Entitlement - Exp IDEAB	<u>906,331</u>	<u>631,021</u>	24 Title IV, Student Enrichment- Expense 2412A	<u>159,923</u>	<u>98,181</u>
Balance	<u>-</u>	<u>(914)</u>	Balance	<u>-</u>	<u>-</u>
5 IDEA-Part B, Pre-K - Revenue IDEAK	\$ 20,336	\$ 14,987	25 Governors Emergency Education Relief- GEER	\$ 2,846	\$ 2,846
6 IDEA-Part B, Pre-K - Expense IDEAK	<u>20,336</u>	<u>14,987</u>	26 Governors Emergency Education Relief- GEER	<u>2,846</u>	<u>2,846</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
7 Title I-Revenue TT01A	\$ 1,700,064	\$ 1,215,057	27 Emergency Relief Funds- CARES	\$ 38,100	\$ 38,100
8 Title I-Expense TT01A	<u>1,700,064</u>	<u>1,215,057</u>	28 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	\$ 19,443	29 K-12 Civic Literacy Grant	\$ 1,446	\$ 1,117
10 Title I, Part C, Migrant - Expense TT01C	<u>34,135</u>	<u>19,443</u>	30 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	\$ 127,604	31 Instructional Continuity Plan- 1240C	\$ 9,410	\$ 7,552
12 Title II, Part A - Expense TT02A	<u>278,825</u>	<u>127,604</u>	32 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	\$ 23,974	33 High QualityCurriculum-BEST Reading	\$ 1,695	\$ 1,688
14 Title III, Part A, ELL - Expense TT03A	<u>78,000</u>	<u>23,974</u>	34 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	\$ 42,485	35 LWCS Cares II Funding- CRRSA	\$ 5,730,504	\$ 3,722,383
16 Carl D Perkins - Expense CPERK	<u>63,018</u>	<u>42,485</u>	36 LWCS Cares II Funding- CRRSA	<u>5,730,504</u>	<u>3,722,383</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
17 K-3 Tutoring (ESSER)	\$ 102,619	\$ 89	37 ARP Homeless Children & Youth	\$ 106,856	\$ -
18 K-3 Tutoring (ESSER)	<u>102,619</u>	<u>89</u>	38 ARP Homeless Children & Youth	<u>106,856</u>	<u>-</u>
Balance	<u>-</u>	<u>-</u>	Balance	<u>-</u>	<u>-</u>
19 Emergency Connectivity Fund- Revenue ECF21	\$ 735,773	\$ 555,773			
20 Emergency Connectivity Fund- Expense ECF21	<u>735,773</u>	<u>558,165</u>	Total Fund 420-Revenues	\$ 10,094,880	\$ 6,595,132
Balance	<u>-</u>	<u>(2,392)</u>	Total Fund 420-Expenditures	\$ 10,094,880	\$ 6,607,990
			Excess Revenue (Expenditures)	<u>\$ -</u>	<u>\$ (12,858)</u>

PERSONNEL CHANGES

LWCS Instructional Personnel Changes Presented to Board 4/25/22

NAME	TYPE OF ACTION		FROM LOCATION	TO LOCATION	FROM POSITION	TO POSITION TITLE	Years Of Experience In Education	Salary	CERTIFICATION AREAS			REPLACING	EFFECTIVE DATE
									DEGREE IN	OUT-OF-FIELD	IN-FIELD		
Klepachi, Kelly	Transfer	Promotion		Janie Howard Wilson	Sub Teacher	Teacher Grs 4-5	0	\$47,250.00	BA	X		Genifer Gunn	4/12/2022
Tomkinson, Ann	Rehire	New Position		LWHS		TSA, MTSS Coordinator	1	\$47,500.00	BA		X		5/16/2022
Board Approved: _____													
Notes:													
(1) Years of Experience are subject to verification													
(2) Salaries are subject to verification of years of experience and position.													

**LWCS Non-Instructional Personnel Changes
Presented to Board 5/23/22**

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		
Boyd, Kelsy	New Hire	Replacement		Polk Ave Elem		Para/PE		\$ 14,658.00				Daniel Marin	4/27/2022
Board Approved: _____													

F:\Business Affairs\11 COMMITTEES & COUNCILS\11 - 0200 - Committees\11 - 0200 - 101 - Finance\FY22\April 2022\COPY of Copy of PersonnelChanges - May 23, 2022Non-Instructional 5/16/2022
Prepared by Dr. Julio Acevedo

OTHER BUSINESS

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

Statement

Invoice # Mar 2022

Date
3/31/2022

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
02/28/2022				Balance forward	0.00
03/01/2022	RG	0.3	275.00	HR investigation. Review HR report of internal investigation initiated from complaint from Mike Settle concerning his perception that he was being treated differently by the principal and assistant principal at the high school because of his position as a member of the search committee for superintendent. Investigation concluded that there was no evidence of possible mistreatment. He responded with his thanks for the response.	82.50
03/01/2022	RG	0.3	275.00	HR investigation. Review email exchanges involving HR director, principal and complainant, see that the matter is calming down and there will be no apparent legal consequences.	82.50
03/01/2022	RG	0.3	275.00	HR investigation. Draft email to the folks involved with the HR investigation, analyze the circumstances surrounding the complaint, provide assessment that the anxieties associated with the superintendent search have now passed, no apparent basis for litigation.	82.50
03/01/2022	RG	0.3	275.00	2/26/22 - Superintendent contract; previous text exchanges with Chairman Gill, consensus that the Martian County superintendent contract would be the best one to work with, Danny will be conferring with Dr. Rodolfich about the terms for his contract with the charter schools.	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
\$4,492.50

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

Statement

Date
3/31/2022

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
03/02/2022	RG	0.8	275.00	Superintendent contract. Receive and review track changes and redline version of the Martin County contract evidencing the agreement (including an offset for what Dr. Rodolfich will be losing in the way of family insurance coverage) that Danny has arrived at with Dr. Rodolfich, telephone conversation with Danny, my job will be to take the track changes in the Martin County contract and put them into a legal format for our purposes.	220.00
03/02/2022	RG	0.6	275.00	Superintendent contract. Telephone conversations with Danny and Dr. Rudolfich about procedures for putting contract in the final form and obtaining signatures, I will format the contract, circulate it to both parties, if satisfactory I will obtain Danny's signature, and then I plan to travel to Pascagoula to view Dr. Rodolfich's educational achievements there and will obtain his signature while in Pascagoula.	165.00
03/02/2022	RG	1.5	0.00	No charge - For a Draft Resolution for adoption by the Lake Wales city commission acknowledging selection of Dr. Rodolfich as Superintendent and calling on the Lake Wales community to support his efforts on behalf of the charter school system, copy to Skip Alford at the Chamber of Commerce.	0.00
03/04/2022	RG	2.3	275.00	Superintendent contract. Starting with the track changes to the Martin County superintendent contract, reworking the beginnings of the contract, placing the terms discussed by Danny and Dr. Rodolfich into a contract for the benefit of the Lake Wales charter school system and Dr. Rodolfich.	632.50
03/05/2022	RG	1	275.00	Superintendent contract. Final edit of revisions to contract, send to Danny and Dr. Rodolfich for their review, approval, set up procedures for obtaining signatures.	275.00

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P.O. Box 551
Lake Wales, FL 33859

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Date
3/31/2022

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
03/07/2022	RG	0.3	275.00	Superintendent contract. Several text exchanges with Danny Gill as to whether I have heard from Dr. Rodolfich concerning the approval of his contract, explanations as to how such approvals could be obtained in spite of the distance, also that I will be going to Pascagoula Friday and be able to talk with him about it at that time.	82.50
03/08/2022	RG	0.6	275.00	Telephone call from Alricky Smith for legal advice concerning sensitive situation at Babson Park Elementary involving two teachers, one of whom disciplined the child of the other, description of the circumstances leading to the discipline, action taken by principal, one of the teachers requesting review by Alricky, also by Dr. Rodolfich, as the incoming superintendent, and implying litigation; advice to the effect that the matter is internal within the school, has been well handled by the principal, does not require action by Alricky or the incoming superintendent.	165.00
03/08/2022	RG	0.2	275.00	Review Alricky's email to Elizabeth Tyler containing the legal advice I had provided concerning discipline to teacher after events described above.	55.00
03/09/2022	RG	0.3	0.00	No charge - Telephone call from Dr. Rodolfich to coordinate my schedule on my upcoming trip to Pascagoula.	0.00

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Statement

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

Date

3/31/2022

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
03/09/2022	RG	0.3	275.00	Suicide prevention. Telephone from Donna Dunson concerning the proper handling of a student with suicidal tendencies (previously climbed the water tower threatening to jump to his death) who has now been returned to the student population based upon a medical assessment, Donna's question as to how to properly handle the student in light of potential legal liability, advice to meticulously follow the instructions as laid out by the doctor in order to comply with the legal standard to exercise reasonable care under the circumstances, the high school is not a guarantor of safety but does have the obligation to exercise reasonable care.	82.50
03/10/2022	RG	0.2	275.00	Barrow litigation. Review the interrogatories from plaintiff directed to Alricky so that I would have the opportunity to review the responses for accuracy.	55.00
03/10/2022	RG	0.3	275.00	Barrow litigation. Review past emails sent by Marie to Elmer Ignacio concerning systemwide school reopening plan as part of the potential answers to the written interrogatories from plaintiff.	82.50
03/10/2022	RG	0.4	275.00	Barrow litigation. 2 telephone calls and several emails with Elmer Ignacio setting up procedure for his request that I review answers to interrogatories for accuracy and context of information that he will be receiving from various individuals in LWCS.	110.00

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Amount Due

\$4,492.50

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

Statement

Date
3/31/2022

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
03/10/2022	RG	30	0.00	10/10/2022-10/13/2022 (477 miles) - No charge - 3 1/2 day round-trip to Pascagoula for brief discussion about the superintendent contract and a tour of the remarkable achievements of the Pascagoula/Gautier school district under Dr. Rodolfo's leadership. Visited learning centers for prekindergarten, unique centers of interest for early elementary grades, labs, vocational centers to qualify for local industry, state of the art Performing Arts Center, Astroturf football stadiums, and more.	0.00
03/11/2022	RG	0.2	275.00	Barrow litigation. Review answers to interrogatory 7 asking for all individuals having to do with LWCS's school reopening plan.	55.00
03/11/2022	RG	0.2	275.00	Barrow litigation. Review email exchange between Elmer Ignacio and Julio Acevedo securing Julio's willingness to continuing work on the HR portions of the answers to interrogatories even though Julio is no longer with LWCS.	55.00
03/14/2022	RG	0.1	275.00	Barrow litigation. Review email from Elmer Ignacio to Julie Unzueta for response to interrogatory concerning itemization of Jennifer's salary over the past years.	27.50
03/14/2022	RG	0.1	275.00	Barrow litigation. Review email request from Elmer Ignacio to Julie Unzueta about a letter from an LWCS employee named Lisa Corr.	27.50
03/15/2022	RG	0.7	275.00	Receive cover email from Elmer Ignacio enclosing confidential attorney-client 11-page report from his law firm to insurance company with the request that I review the report for accuracy; review report and highlight a couple of areas for clarification during future communication.	192.50

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Amount Due
\$4,492.50

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

Statement

Date
3/31/2022

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
03/15/2022	RG	0.2	275.00	Barrow litigation. Exchange of emails to set up extensive conference call for thorough review of Elmer Ignacio's proposed answers to plaintiffs interrogatories.	55.00
03/15/2022	RG	0.2	275.00	Barrow litigation. Exchange of emails with Elmer Ignacio about his unsuccessful efforts to reach LWCS employee giving her name as Lisa Corr.	55.00
03/15/2022	RG	0.4	275.00	Barrow litigation. Draft and send email to LWCS employee giving her name as Lisa Corr, sending email to address provided by Ms. Corr and asking for her to contact either Elmer or myself surrounding the background of her letter previously submitted to LWCS about Jennifer Barrow's tenure at Hillcrest; email eventually bounced back, which was the same as Elmer's experience during his effort to contact her..	110.00
03/15/2022	RG	0.1	275.00	Barrow litigation. Review additional email to Julie Unzueta concerning necessary information about Jennifer Barrow's previous contracts with LWCS.	27.50
03/15/2022	RG	0.2	275.00	Barrow litigation. Telephone call to Hillcrest Elementary for information leading to the identification of an apparent former employee known as Lisa Corr.	55.00
03/16/2022	RG	1.5	275.00	Barrow litigation. A bunch of emails and an extensive telephone call with Elmer Ignacio wherein he reviewed each rough draft of detailed answers to each of 19 interrogatories propounded by plaintiff in the litigation, discussion of legal issues in the litigation, particularly having to do with my assertion that Florida charter schools are not private schools, so the lawsuit should go forward under the public whistleblower statute, not the private statute..	412.50

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

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

Amount Due
\$4,492.50

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

Statement

Date
3/31/2022

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
03/30/2022	RG	0.2	275.00	NEEL. Review extensive email from Rusty Ingley about the procedures leading up to the high school's participation with NEEL and his call for an investigation without the participation of general counsel.	55.00
03/30/2022	RG	0.4	275.00	Barrow litigation. Review and participate in nine emails and two texts with Elmer Ignacio, Alricky Smith, and Julio Acevedo attempting to coordinate the dates and times of depositions of Jesse Jackson, Andy Oguntola and Donna Dunson.	110.00
03/31/2022	RG	2.5	0.00	NEEL. No charge - Responding to Rusty Ingley's request for the information surrounding the NEEL courses at the high school by taking about 2.5 hours to plow through a raft of archived emails back and forth with Danny Gill, Alricky Smith, Anuj Saran, Donna Dunson, Lisette Rodriguez of the Miami-Dade school district and John Miller of the Polk school district spanning October 5 through December 1, 2021. The subject matter of these emails concerned the authority for entering into articulation agreements for the high school and dual enrollment and college credit issues with institutions in and out of the state of Florida with particular attention to Florida Statute 1011.62 (1) (i).. There was no issue or comment raised about course content brought to the attention of any of those involved.	0.00
03/31/2022	RG	1	0.00	NEEL and general procedures. No charge - Approximately an hour on the phone with Rusty Ingley about NEEL, history of charter schools in Lake Wales, previous practices, ideas for remedying present turmoil.	0.00
03/31/2022	RG	1	1,000.00	Retainer for March 2022	1,000.00

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END OF REPORT