#### LAKE WALES CHARTER SCHOOLS, INC. AUDIT/FINANCE COMMITTEE MONDAY, SEPTEMBER 25, 2023 4:30PM LAKE WALES HIGH SCHOOL

#### AGENDA

#### 1. Financial Review

- 2. Personnel Changes
- 3. Other Business

#### **INFORMATION**

- 1. July 2023 Financials
  - General Fund
  - Pre K & After School Fund (110)
  - Food Service Funds
  - Special Revenue Fund
- 2. August 2023 Financials
  - General Fund
  - Pre K & After School Fund (110)
  - Food Service Funds
  - Special Revenue Fund
- 3. Personnel Changes

"Additional items may come before the duly called meeting for discussion and action by the Board."

# LWCS, INC. MONTHLY FINANCIAL REPORTS UNAUDITED

8.31.23

### Lake Wales Charter School, Inc. Financial Executive Summary FY 2023-24 (August)

#### Consolidated Balance Sheet (Unaudited) Page 3

- Total assets for the system increased by \$6,248,939 from \$45,145,689 million in July to \$46,860,405 million in the month of August. (column I) The asset category affecting the change was an increase in the General fund cash and Capital Assets fixed asset additions.
- System-wide total liabilities increased by \$865,143 from \$14,662,331 million in July to \$15,527,474 million in August of the fiscal period 2023-24. (column I) The liabilities category affecting the change increased in General Fund and Federal Fund payroll liabilities.
- The financial ratios reveal no significant change in the System's ability to meet short-term & and long-term obligations ...the organizational working capital position remains healthy.

#### GF Statement of Operations (Unaudited) Fund 100 Page 4

- General fund statement of operation represents the K 12 student activities for the 2023-24 school year. The revenues reported represent 19% of the FEFP payments expected to be collected. The revenues are based on a blended WFTE student membership of 5,251.
- The total revenues collected through the month of August are \$8,443,190. (page 4 total column)
- The total expenditures reported through the month of August are \$4,607,185. (page 4 total column)
- The excess revenue system-wide for the General Fund increased the Net Change in Position through August 2023-24 by \$3,836,005. (page 4 total column)

#### Supplemental Programs (Unaudited) Fund 110 Page 13 N

- Polk Avenue Elementary (PAE), Babson Park Elementary (BPE), Hillcrest Elementary, Janie Howard Wilson (JHW), and Lake Wales High School (LWHS) are operating Pre-K programs. Hillcrest and Babson Park Elementary will be operating afterschool programs during the 2023-24 school year.
- The start of the school year demonstrated that the programs had very limited activity.

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

• The NSLP breakfast, lunch, and snack program reported no revenues during the summer. The expenditures reported were \$19,840. LWCS is in the process of renewing its NSLP application for the 2023-24 school year with the State of Florida.

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

- The educational federal expenditures year to date are \$1,624,010 or 2% of the budgeted federal awards approved to date.
- All of the federal entitlement awards are pending final approval. Most of the CARES awards are coming to an end, however, the ARP CARES is scheduled to end in September 2024.

#### Notes:

**Transportation Services** 

• Transportation cost for the month of August is \$185,968 or 8% of the overall transportation budget.

**Capital Projects Fund** 

• The PECO allocation based on the survey data for Bok North and Bok South is \$368,171 and \$370,933 respectively. These funds are to be used in accordance with section 1013.62, F.S. The schools' allocations are budgeted to support the debt service payments, portable rental fees, and other site development cost.

#### Lake Wales Charter Schools, Inc. All Funds Balance Sheet - Governmental Funds 8/31/2023 (unaudited)

	A 100- Gene	ral Fund	110-	B Pre-K & ASP Fund		C 91- Capital ojects Fund		D NSLP - Food vice Fund	420	E -Federal Fund		F ealth Ins und	891	G - Internal Fund	900 -	H Capital Assets Fund	T	l otal All Funds
Assets 1 Cash - Pooled	\$ 14,66	60,755.69	\$	656,233.10	Ś	259,854.23	\$2,	,421,703.80	\$	(810,472.11)	\$ 2,8	30,150.82	\$	493,677.36			\$	20,561,902.89
2 Investments		8,909.96	Ŷ	000,200120	Ŷ	200,0020	Ψ <b>-</b> )	, .22), 00.00	Ŷ	(010) // 2/11)	φ <u>2</u> ,0	50)100101	Ŷ	100,077100			Ŷ	2,018,909.96
3 Accounts Receivable		1,623.09								1,145,399.28								1,147,022.37
4 Deposits Receivable		9,759.93									:	30,000.00						89,759.93
5 Due from	3,21	3,837.42				93,614.26												3,307,451.68
6 Fixed Assets															:	19,219,276.85		19,219,276.85
7 Prepaid Assets	51	6,080.92		-		-		-		-		-		-		-	_	516,080.92
TOTAL ASSETS	<u>\$ 20,42</u>	0,967.01	\$	656,233.10	\$	353,468.49	<u>\$ 2,</u>	,421,703.80	\$	334,927.17	\$ 2,9	50,150.82	\$	493,677.36	<u>\$</u> 1	9,219,276.85	\$	46,860,404.60
Liabilities																		
8 Accounts Payable	(2	20,944.98)			\$	285,280.44			\$	(76.38)			\$	(408.94)			\$	263,850.14
9 Due to	2,08	80,435.79				1,145,527.12										(417.00)	\$	3,225,545.91
10 Payroll Liabilities	80	0,111.54		14,234.60				114.56		194,735.61							\$	1,009,196.31
11 10/11 Month Payroll Liability																	\$	-
12 Notes Payable																10,886,680.69		10,886,680.69
13 Deferred Revenue								48,586.55									\$	48,586.55
14 Deferred Inflow						93,614.26											\$	93,614.26
TOTAL LIABILITIES	<u>\$ 2,85</u>	9,602.35	\$	14,234.60	\$	1,524,421.82	\$	48,701.11	<u>\$</u>	194,659.23	\$	-	\$	(408.94)	<u>\$</u> 1	0,886,263.69	<u>\$</u>	15,527,473.86
Fund Equity																		
15 Fund Balance Unassigned	\$ 15,39	2,454.70															\$	15,392,454.70
16 Fund Balance Assigned				641,998.50						140,267.94				494,086.30			\$	1,276,352.74
17 Fund Balance Committed	15	60,000.00															\$	150,000.00
18 Fund Balance Restricted	2,01	.8,909.96			(	1,170,953.33)	2,	,373,002.69			2,9	50,150.82					\$	6,181,110.14
19 Invested in Capital assets																8,333,013.16	\$	8,333,013.16
TOTAL FUND EQUITY	<u>\$ 17,56</u>	1,364.66	\$	641,998.50	<u>\$ (</u>	1,170,953.33 <u>)</u>	<u>\$2,</u>	,373,002.69	\$	140,267.94	<u>\$ 2,9</u>	50,150.82	\$	494,086.30	\$	8,333,013.16	\$	31,332,930.74
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 20,42</u>	0,967.01	\$	656,233.10	\$	353,468.49	<u>\$2,</u>	,421,703.80	\$	334,927.17	\$ 2,9	50,150.82	\$	493,677.36	<b>\$</b>	9,219,276.85	\$	46,860,404.60

For the Month Ended, August 31, 2023 (unaudited)

### Total

	-			
REVENUE	Account	Budget (1)	VTD	
FEDERAL SOURCES	<u>Number</u>	<u>g</u>	<u>YTD</u>	<u>Var</u>
Federal direct	3100	_	-	
Federal through state and local	3200	120,000	34,854	29%
STATE SOURCES	0200	-	-	2070
FEFP	3310	30,401,953	6,114,367	20%
Capital outlay	3397		-	
Transportation	3354	970,220	176,404	18%
Class size reduction	3355	4,826,145	924,214	19%
School recognition	3361	-	-	
Other state revenue	33XX	1,875,539	-	
LOCAL SOURCES		-	-	
Interest	3430	-	-	
Local District Taxes	3411	1,926,037	367,740	19%
Local Capital Improvement Tax	3413	-	-	
Gifts and Donations	3440	75,577	6,589	9%
Other local revenue	34XX	4,859,513	819,023	17%
Internal Account Revenue	3900	-	-	0%
Total Revenues		45,054,984	8,443,190	19%
Total Nevenues		40,004,904	0,440,190	1970
EXPENDITURES				
Instruction	5000	25,489,877	2,261,910	9%
Instructional support services	6000	1,566,882	190,405	970
Board	7100	228,500	25,060	
General Administration	7200	434,783	63,306	
School administration	7300	4,294,854	591,293	
Facilities and acquisition	7400	21,000		
Fiscal services	7500	763,335	129,112	
Food services	7600	-		
Central services	7700	201,182	38,337	
Pupil transportation services	7800	2,748,282	243,043	
Operation of plant	7900	2,607,460	443,234	
Maintenance of plant	8100	144,577	12,535	
Administrative technology services	8200	113,580	33,579	
Community services	9100	828,427	57,751	
Debt service	9200	359,479	14,851	4%
Transfers	9700	5,252,766	502,768	
Internal Account Expenditures	9800	-	-	
Proprietary and Fiduciary Expenses	9900	-	-	
Total Expenditures		45,054,984	4,607,185	10%
		-0,00+,30+	<del>,007</del> ,105	1070
Excess Revenue (Expenditures)		<u>\$ - \$</u>	3,836,005	
Budgeted Enrollment		5,030		
		0,000		

For the Month Ended, August 31, 2023 (unaudited)

#### Account Budget (1) REVENUE YTD Number <u>Var</u> FEDERAL SOURCES Federal direct 3100 Federal through state and local 3200 STATE SOURCES FEFP 3310 3,403,946 653,746 19% Capital outlay 3397 3354 10.495 18% Transportation 57,721 101,213 18% Class size reduction 3355 558,120 School recognition 3361 Other state revenue 33XX 181.784 LOCAL SOURCES Interest 3430 Local District Taxes 3411 218,757 37,878 17% Local Capital Improvement Tax 3413 Gifts and Donations 3440 Other local revenue 34XX 17 Internal Account Revenue 3900 **Total Revenues** 4,420,328 803.348 **EXPENDITURES** Instruction 5000 3,101,583 239,785 8% Instructional support services 6000 144,479 20,585 Board 7100 13,000 2,000 General Administration 7200 School administration 7300 453,140 62,964 Facilities and acquisition 7400 Fiscal services 21,097 3.652 7500 Food services 7600 \_ Central services 7700 -Pupil transportation services 7800 Operation of plant 221,879 39.616 7900 Maintenance of plant 8100 Administrative technology services 8200 Community services 9100 Debt service 9200 9700 Transfers 465,150 45,445 Internal Account Expenditures 9800 Proprietary and Fiduciary Expenses 9900 **Total Expenditures** 4,420,328 414,047 9% 389,301 \$ **Excess Revenue (Expenditures)** \$ -**Budgeted Enrollment** 541

#### **Polk Avenue Elementary**

For the Month Ended, August 31, 2023 (unaudited)

### **Hillcrest Elementary**

	. –			
REVENUE	Account	Budget (1)	VTD	
FEDERAL SOURCES	Number		<u>YTD</u>	<u>Var</u>
Federal direct	3100			
Federal through state and local	3200			
STATE SOURCES	0200			
FEFP	3310	4,166,863	820,809	20%
Capital outlay	3397	, ,	,	
Transportation	3354	65,417	11,894	18%
Class size reduction	3355	682,316	128,152	19%
School recognition	3361			
Other state revenue	33XX	222,580	-	
LOCAL SOURCES				
Interest	3430			
Local District Taxes	3411	267,829	47,997	18%
Local Capital Improvement Tax	3413			
Gifts and Donations	3440			
Other local revenue	34XX	15,307	-	
Internal Account Revenue	3900		-	
Total Revenues		5,420,312	1,008,853	19%
		, ,	, ,	
EXPENDITURES				
Instruction	5000	3,793,288	298,951	8%
Instructional support services	6000	279,530	18,957	
Board	7100	13,500	2,000	
General Administration	7200	-	-	
School administration	7300	514,946	71,920	
Facilities and acquisition	7400	1,000	-	
Fiscal services	7500	25,857	4,616	
Food services	7600		-	
Central services	7700		-	
Pupil transportation services	7800		-	
Operation of plant	7900	244,549	46,197	
Maintenance of plant	8100	10,000	-	
Administrative technology services	8200			
Community services	9100			
Debt service	9200			
Transfers	9700	537,642	54,386	
Internal Account Expenditures	9800			
Proprietary and Fiduciary Expenses	9900			
Total Expenditures		5,420,312	497,028	9%
Excess Revenue (Expenditures)		<u>\$ - \$</u>	511,825	
Budgeted Enrollment		663		

For the Month Ended, August 31, 2023 (unaudited)

			vard Wilsor lentary	1
REVENUE	<u>Account</u> Number	Budget (1)	YTD	Var
FEDERAL SOURCES				
Federal direct	3100	-		
Federal through state and local	3200	-		
STATE SOURCES				
FEFP	3310	2,894,709	608,211	21%
Capital outlay	3397	-		
Transportation	3354	116,063	21,102	18%
Class size reduction	3355	472,146	94,174	20%
School recognition	3361	-		
Other state revenue	33XX	153,824	-	
LOCAL SOURCES				
Interest	3430	-		
Local District Taxes	3411	185,125	36,242	20%
Local Capital Improvement Tax	3413	-	00,2.2	2070
Gifts and Donations	3440	_		
Other local revenue	34XX	-	934	
Internal Account Revenue	3900	-	-	
	0000	0.004.007	700.000	
Total Revenues		3,821,867	760,663	20%
EXPENDITURES				
Instruction	5000	2,597,147	279,433	11%
Instructional support services	6000	85,363	14,475	
Board	7100	13,500	2,000	
General Administration	7200	-	-	
School administration	7300	419,111	65,082	
Facilities and acquisition	7400	-		
Fiscal services	7500	17,860	3,401	
Food services	7600	-		
Central services	7700	-		
Pupil transportation services	7800	-		
Operation of plant	7900	221,035	32,344	
Maintenance of plant	8100	10,000	5,535	
Administrative technology services	8200	-		
Community services	9100	-		
Debt service	9200	-		
Transfers	9700	457,851	50,941	
Internal Account Expenditures	9800	-		
Proprietary and Fiduciary Expenses	9900	-	-	
Total Expenditures		3,821,867	453,210	12%
		\$ - \$	307,453	
Excess Revenue (Expenditures)		<u>φ</u> - φ	507,435	
Budgeted Enrollment		458		

For the Month Ended, August 31, 2023 (unaudited)

		-	bson Park nentary	
REVENUE	<u>Account</u> Number	Budget (1)	YTD	Var
FEDERAL SOURCES				
Federal direct	3100	-		
Federal through state and local	3200	-		
STATE SOURCES				
FEFP	3310	2,987,785	572,631	19%
Capital outlay	3397			
Transportation	3354	71,918	13,076	18%
Class size reduction	3355	483,772	88,247	18%
School recognition	3361			
Other state revenue	33XX	157,604	-	
LOCAL SOURCES				
Interest	3430			
Local District Taxes	3411	189,649	34,130	18%
Local Capital Improvement Tax	3413			
Gifts and Donations	3440			
Other local revenue	34XX	17,000	6,540	38%
Internal Account Revenue	3900	-	-	
Total Revenues		3,907,728	714,624	18%
EXPENDITURES				
Instruction	5000	2,792,465	231,577	8%
Instructional support services	6000	143,455	10,722	
Board	7100	13,500	2,000	
General Administration	7200	_	,	
School administration	7300	391,900	55,293	
Facilities and acquisition	7400		,	
Fiscal services	7500	18,565	3,261	
Food services	7600	-	-,	
Central services	7700	-		
Pupil transportation services	7800	-		
Operation of plant	7900	174,235	42,731	
Maintenance of plant	8100	,_00	,	
Administrative technology services	8200			
Community services	9100			
Debt service	9200			
Transfers	9700	373,608	43,276	
Internal Account Expenditures	9800	010,000	40,210	
Proprietary and Fiduciary Expenses	9900	_	_	
	0000			
Total Expenditures		3,907,728	388,860	10%
Excess Revenue (Expenditures)		<u>\$ - \$</u>	325,764	
Budgeted Enrollment		476		

For the Month Ended, August 31, 2023 (unaudited)

### **Bok Academy South**

REVENUE	Account	Budget <sup>(1)</sup>	VTD	.,
FEDERAL SOURCES	<u>Number</u>	<u>_</u>	<u>YTD</u>	<u>Var</u>
Federal direct	3100	-		
Federal through state and local	3200	-		
STATE SOURCES				
FEFP	3310	3,716,724	788,574	21%
Capital outlay	3397			
Transportation	3354	215,351	39,155	18%
Class size reduction	3355	568,165	118,998	21%
School recognition	3361			
Other state revenue	33XX	191,401	-	
LOCAL SOURCES				
Interest	3430			
Local District Taxes	3411	230,312	48,983	21%
Local Capital Improvement Tax	3413			
Gifts and Donations	3440			
Other local revenue	34XX			
Internal Account Revenue	3900	<u> </u>	-	
Total Revenues		4,921,953	995,710	20%
EXPENDITURES				
	5000	2 070 055	220.050	00/
Instruction	5000 6000	3,070,955	238,958 9,864	8%
Instructional support services Board	7100	116,632 12,500	9,804 2,000	
General Administration	7200	12,300	2,000	
School administration	7300	485,600	67,254	
Facilities and acquisition	7400	-	01,201	
Fiscal services	7500	24,417	4,804	
Food services	7600	_ ,,	.,	
Central services	7700	-		
Pupil transportation services	7800	15,000		
Operation of plant	7900	269,019	33,395	
Maintenance of plant	8100	5,000		
Administrative technology services	8200			
Community services	9100	12,898		
Debt service	9200			
Transfers	9700	909,932	82,938	
Internal Account Expenditures	9800			
Proprietary and Fiduciary Expenses	9900		-	
Total Expenditures		4,921,953	439,213	9%
Excess Revenue (Expenditures)		<u>\$ - \$</u>	556,497	
Budgeted Enrollment		626		

For the Month Ended, August 31, 2023 (unaudited)

### **Bok North**

REVENUE         Account Number         Budget <sup>(1)</sup> YID         Yar           FEDERAL SOURCES         3100         -         -         -           Facteral through state and local         3200         -         -         -           STATE SOURCES         3310         4,048,869         908,677         22%         -           Capital outlay         3397         140,123         25,477         18%           Class size reduction         3355         626,290         129,985         21%           School recognition         3361         210,982         -         -           Local Sources         -         -         -         -         -           Inferest         3430         -         -         -         -         -           Local District Taxes         3411         253,914         53,544         21%         -					
FEDERAL SOURCES         Image: Constraint of the second secon	REVENUE		Budget (1)	YTD	Var
Federal through state and local         3200         -           STATE SOURCES         FEP         3310         4,048,869         908,677         22%           Capital outlay         3397         140,123         25,477         18%           Class size reduction         3355         626,290         129,985         21%           School recognition         3361         0         -         -           Local SOURCES         3400         10,982         -         -           Interest         3430         210,982         -         -           Local District Taxes         3411         253,914         53,544         21%           Colar Capital Improvement Tax         3413         652.28         6,589         10%           Other state revenue         3440         65.28         6,589         10%           Other state revenue         3440         65.28         6,589         10%           Other local revenue         3440         65.28         6,589         10%           Instruction         5000         3,109,321         297,590         10%           Instructional support services         6000         55.826         3,081           Board         7100	FEDERAL SOURCES				
STATE SOURCES         3310         4,048,869         908,677         22%           Capital outlay         3397         Transportation         3354         140,123         25,477         18%           Classize reduction         3355         626,290         129,985         21%           School recognition         3361         0ther state revenue         33XX         210,982         -           LOCAL SOURCES         1         18%         53,544         21%         53,544         21%           Local Capital improvement Tax         3411         253,914         53,544         21%         10%           Other local revenue         3400         65,238         6,589         10%         11/24,272         21%           Other local revenue         3400         65,238         6,589         10%         11/24,272         21%           EXPENDITURES         5,345,416         1,124,272         21%         10%         <			-		
FEFP       3310       4,048,869       908,677       22%         Capital outlay       3397       3397       140,123       25,477       1%         Class size reduction       3355       626,290       129,985       21%         School recognition       3361       0       25,477       1%         Other state revenue       33XX       210,982       -       -         LOCAL SOURCES       3411       253,914       53,544       21%         Local District Taxes       3411       253,914       53,544       21%         Local Capital Improvement Tax       3413       66,5238       6,589       10%         Other local revenue       3900		3200	-		
Capital outlay         3397         140,123         25,477         18%           Class size reduction         3354         140,123         25,477         18%           School recognition         3361         3361         219,982         21%           Other state revenue         332X         210,982         -         -           LOCAL SOURCES         3430         53,544         21%         53,544         21%           Local District Taxes         3411         253,914         53,544         21%         53,544         21%           Local Capital Improvement Tax         3413         61/53.83         6,589         10%         0////////////////////////////////////					
Transportation       3354       140,123       25,477       18%         Class size reduction       3355       626,290       129,985       21%         School recognition       3361       0       129,985       21%         LOCAL SOURCES       33XX       210,982       -       1         Local District Taxes       3411       253,914       53,544       21%         Local Capital Improvement Tax       3413       65,238       6,589       10%         Other state revenue       34XX       0       65,238       6,589       10%         Other local revenue       34XX       0       -       -       -         Total Revenues       5,345,416       1,124,272       21%       21%         EXPENDITURES       5000       3,109,321       297,590       10%         Instruction       5000       5,345,416       1,1124,272       21%         School administration       7200       -       -       -         School administration       7300       737,045       101,117       -         Ficial services       7600       -       -       -       -         Central doministration       7900       419,006       82,414			4,048,869	908,677	22%
Class size reduction       3355       626,290       129,965       21%         School recognition       3361       3361       -       -         Other state revenue       33XX       210,982       -       -         LOCAL SOURCES       3430       -       -       -         Local District Taxes       3411       253,914       53,544       21%         Local Capital Improvement Tax       3413       65,238       6,589       10%         Other stocal revenue       34X40       65,238       6,589       10%         Other local revenue       34X40       65,238       6,589       10%         Internet       3900					
School recognition         3361         1           Other state revenue         33XX         210,982         -           LOCAL SOURCES         3430         210,982         -           Local District Taxes         3411         253,914         53,544         21%           Local Capital Improvement Tax         3413         Gifts and Donations         3440         65,238         6,589         10%           Other local revenue         34XX         3900	-				
Other state revenue         33XX         210,982         -           LOCAL SOURCES         3430         1         253,914         53,544         21%           Interest         3413         253,914         53,544         21%           Local District Taxes         3411         253,914         53,544         21%           Cord Capital Improvement Tax         3413         65,238         6,589         10%           Other local revenue         34XX         1         124,272         21%           Internal Account Revenue         3900			626,290	129,985	21%
LOCAL SOURCES         Interest         3430           Local District Taxes         3411         253,914         53,544         21%           Local Capital Improvement Tax         3413         6fts and Donations         3440         65,238         6,589         10%           Other local revenue         34XX					
Interest         3430           Local District Taxes         3411         253,914         53,544         21%           Local Capital Improvement Tax         3413         616         6,5238         6,589         10%           Other local revenue         34XX         -         -         -         -           Internal Account Revenue         3900         -         -         -         -           Total Revenues         5,345,416         1,124,272         21%         -         -           EXPENDITURES         5         5,345,416         1,124,272         21%           Instructional support services         6000         55,826         3,081           Board         7100         13,000         2,000         -           School administration         7300         737,045         101,117           Facilities and acquisition         7400         20,000         -           Fiscal services         7600         -         -           Central services         7800         1,700         -           Pupil transportation services         7800         1,700         -           Operation of plant         7900         419,006         82,414           M		33XX	210,982	-	
Local District Taxes         3411         253,914         53,544         21%           Local Capital Improvement Tax         3413         3413         1         <					
Local Capital Improvement Tax       3413         Gifts and Donations       3440         Other local revenue       34XX         Internal Account Revenue       3900         Total Revenues       5,345,416         Instruction       5000         Instructional support services       6000         Board       7100         School administration       7200         School administration       7300         School administration       7300         School administration       7300         Fiscal services       7600         Pupil transportation services       7600         Pupil transportation services       7800         Operation of plant       7900         Maintenance of plant       8100         Administrative technology services       9200         Debt services       9200         Debt services       9200         Proprietary and Fiduciary Expenses       9900         Proprietary and Fiduciary Expenses       9200         Proprietary and Fiduciary Expenses       9300         State Services       9200         Proprietary and Fiduciary Expenses       9300         Proprietary and Fiduciary Expenses       9200					
Gifts and Donations       3440       65,238       6,589       10%         Other local revenue       34XX       -       -       -       -         Internal Account Revenues       3900       -			253,914	53,544	21%
Other local revenue Internal Account Revenues34XX 3900-Total Revenues3900Total Revenues5,345,4161,124,27221%EXPENDITURESInstruction50003,109,321297,59010%Instructional support services600055,8263,081300Board710013,0002,000-General Administration7200School administration7300737,045101,117Facilities and acquisition740020,000-Fiscal services7600Central services7600Operation of plant7900419,00682,414Maintenance of plant8100Administrative technology services8200Debt service9200Transfers9700938,27067,740Internal Account Expenditures9800Proprietary and Fiduciary Expenses9900Total Expenditures9800Excess Revenue (Expenditures)\$\$ 565,075505,075					
Internal Account Revenues         3900            Total Revenues         5,345,416         1,124,272         21%           EXPENDITURES         Instruction         5000         3,109,321         297,590         10%           Instructional support services         6000         55,826         3,081         100         13,000         2,000           General Administration         7200         -         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         5         6         3,081         10%         3         109,00         2,000         5 <td></td> <td></td> <td>65,238</td> <td>6,589</td> <td>10%</td>			65,238	6,589	10%
Total Revenues       5,345,416       1,124,272       21%         EXPENDITURES       Instruction       5000       3,109,321       297,590       10%         Instructional support services       6000       55,826       3,081       10%         Board       7100       13,000       2,689       2,000	=				
EXPENDITURES         Instruction       5000       3,109,321       297,590       10%         Instructional support services       6000       55,826       3,081         Board       7100       13,000       2,000         General Administration       7200       -         School administration       7200       -         School administration       7200       20,000         Fiscal services       7500       26,559       5,256         Food services       7600       -       -         Central services       7700       -       -         Pupil transportation services       7800       1,700       -         Operation of plant       7900       419,006       82,414         Administrative technology services       8200       -       -         Community services       9100       24,689       -       -         Debt service       9200       -       -       -       -         Transfers       9700       938,270       67,740       -       -         Internal Account Expenditures       9800       -       -       -       -         Proprietary and Fiduciary Expenses       9900	Internal Account Revenue	3900		-	
Instruction       5000       3,109,321       297,590       10%         Instructional support services       6000       55,826       3,081         Board       7100       13,000       2,000         General Administration       7200       -         School administration       7300       737,045       101,117         Facilities and acquisition       7400       20,000       -         Fiscal services       7500       26,559       5,256         Food services       7600       -       -         Central services       7600       -       -         Pupil transportation services       7800       1,700       -         Operation of plant       7900       419,006       82,414         Maintenance of plant       8100       -       -         Administrative technology services       8200       -       -         Debt service       9200       -       -       -         Transfers       9700       938,270       67,740       -         Internal Account Expenditures       9800       -       -       -         Proprietary and Fiduciary Expenses       9900       -       -       -       - <t< td=""><td>Total Revenues</td><td></td><td>5,345,416</td><td>1,124,272</td><td>21%</td></t<>	Total Revenues		5,345,416	1,124,272	21%
Instructional support services       6000       55,826       3,081         Board       7100       13,000       2,000         General Administration       7200       -         School administration       7300       737,045       101,117         Facilities and acquisition       7400       20,000       -         Fiscal services       7500       26,559       5,256         Food services       7600       -       -         Central services       7600       -       -         Pupil transportation services       7800       1,700       -         Operation of plant       7900       419,006       82,414         Maintenance of plant       8100       -       -         Administrative technology services       8200       -       -         Community services       9100       24,689       -       -         Debt service       9200       -       -       -       -         Transfers       9700       938,270       67,740       -       -         Internal Account Expenditures       9800       -       -       -       -         Proprietary and Fiduciary Expenses       9900       -       -	EXPENDITURES				
Board       7100       13,000       2,000         General Administration       7200       -         School administration       7300       737,045       101,117         Facilities and acquisition       7400       20,000       -         Fiscal services       7500       26,559       5,256         Food services       7600       -       -         Central services       7700       -       -         Pupil transportation services       7800       1,700       -         Operation of plant       7900       419,006       82,414         Maintenance of plant       8100       -       -         Administrative technology services       8200       -       -         Community services       9200       -       -       -         Transfers       9700       938,270       67,740       -         Internal Account Expenditures       9800       -       -       -         Proprietary and Fiduciary Expenses       9900       -       -       -       -         Total Expenditures       5,345,416       559,197       10%         Excess Revenue (Expenditures)       \$       565,075       10% <td>Instruction</td> <td>5000</td> <td>3,109,321</td> <td>297,590</td> <td>10%</td>	Instruction	5000	3,109,321	297,590	10%
General Administration7200-School administration7300737,045101,117Facilities and acquisition740020,000Fiscal services750026,5595,256Food services7600-Central services7700-Pupil transportation services78001,700Operation of plant7900419,006Maintenance of plant8100-Administrative technology services8200-Community services910024,689Debt service9200-Transfers9700938,270Proprietary and Fiduciary Expenses9900-Proprietary and Fiduciary Expenses9900-Total Expenditures5,345,416559,197Image: Service Service920010%	Instructional support services	6000	55,826	3,081	
School administration         7300         737,045         101,117           Facilities and acquisition         7400         20,000         101,117           Facilities and acquisition         7400         20,000         101,117           Fiscal services         7500         26,559         5,256           Food services         7600         -         -           Central services         7700         -         -           Pupil transportation services         7800         1,700         -           Operation of plant         7900         419,006         82,414           Maintenance of plant         8100         -         -           Administrative technology services         8200         -         -           Community services         9100         24,689         -         -           Debt service         9200         -         -         -         -           Transfers         9700         938,270         67,740         -         -           Internal Account Expenditures         9800         -         -         -         -           Proprietary and Fiduciary Expenses         9900         -         -         -         -         -      <	Board	7100	13,000	2,000	
Facilities and acquisition       7400       20,000         Fiscal services       7500       26,559       5,256         Food services       7600       -         Central services       7700       -         Pupil transportation services       7800       1,700         Operation of plant       7900       419,006       82,414         Maintenance of plant       8100       -       -         Administrative technology services       8200       -       -         Community services       9100       24,689       -       -         Debt service       9200       -       -       -         Transfers       9700       938,270       67,740       -         Internal Account Expenditures       9800       -       -       -         Proprietary and Fiduciary Expenses       9900       -       -       -         Total Expenditures       5345,416       559,197       10%         Excess Revenue (Expenditures)       \$       565,075	General Administration	7200	-		
Fiscal services       7500       26,559       5,256         Food services       7600       -         Central services       7700       -         Pupil transportation services       7800       1,700         Operation of plant       7900       419,006       82,414         Maintenance of plant       8100       -       -         Administrative technology services       8200       -       -         Community services       9100       24,689       -       -         Debt service       9200       -       -       -         Transfers       9700       938,270       67,740       -         Internal Account Expenditures       9800       -       -       -       -         Total Expenditures       9900       -       -       -       -       -         Excess Revenue (Expenditures)       \$       5,345,416       559,197       10%	School administration	7300	737,045	101,117	
Food services7600-Central services7700-Pupil transportation services78001,700Operation of plant7900419,00682,414Maintenance of plant8100-Administrative technology services8200-Community services910024,689Debt service9200Transfers9700938,270Internal Account Expenditures9800Proprietary and Fiduciary Expenses9900-Total Expenditures5,345,416559,197Internal Kependitures10%Excess Revenue (Expenditures)\$\$\$\$\$65,075	Facilities and acquisition	7400	20,000		
Central services7700-Pupil transportation services78001,700Operation of plant7900419,00682,414Maintenance of plant8100-Administrative technology services8200-Community services910024,689Debt service9200Transfers9700938,270Internal Account Expenditures9800Proprietary and Fiduciary Expenses9900-Total Expenditures5,345,416559,197Internal Account (Expenditures)\$565,075	Fiscal services	7500	26,559	5,256	
Pupil transportation services       7800       1,700         Operation of plant       7900       419,006       82,414         Maintenance of plant       8100       -         Administrative technology services       8200       -         Community services       9100       24,689         Debt service       9200       -         Transfers       9700       938,270       67,740         Internal Account Expenditures       9800       -       -         Proprietary and Fiduciary Expenses       9900       -       -         Total Expenditures       5,345,416       559,197       10%         Excess Revenue (Expenditures)       \$       565,075	Food services	7600	-		
Operation of plant7900419,00682,414Maintenance of plant8100-Administrative technology services8200-Community services910024,689Debt service9200Transfers9700938,270Internal Account Expenditures9800Proprietary and Fiduciary Expenses9900Total Expenditures5,345,416559,19710%Excess Revenue (Expenditures)\$\$565,075	Central services	7700	-		
Maintenance of plant8100-Administrative technology services8200-Community services910024,689Debt service9200-Transfers9700938,27067,740Internal Account Expenditures9800Proprietary and Fiduciary Expenses9900Total Expenditures5,345,416559,19710%Excess Revenue (Expenditures)\$565,075					
Administrative technology services8200-Community services910024,689Debt service9200Transfers9700938,270Internal Account Expenditures9800Proprietary and Fiduciary Expenses9900Total Expenditures5,345,416559,19710%Excess Revenue (Expenditures)\$\$565,075			419,006	82,414	
Community services       9100       24,689         Debt service       9200         Transfers       9700       938,270       67,740         Internal Account Expenditures       9800       -       -         Proprietary and Fiduciary Expenses       9900       -       -       -         Total Expenditures       5,345,416       559,197       10%         Excess Revenue (Expenditures)       \$       565,075       1	•		-		
Debt service       9200       9200       938,270       67,740         Transfers       9700       938,270       67,740         Internal Account Expenditures       9800           Proprietary and Fiduciary Expenses       9900           Total Expenditures       5,345,416       559,197       10%         Excess Revenue (Expenditures)       \$       565,075	÷.		-		
Transfers       9700       938,270       67,740         Internal Account Expenditures       9800           Proprietary and Fiduciary Expenses       9900           Total Expenditures       5,345,416       559,197       10%         Excess Revenue (Expenditures)       \$			24,689		
Internal Account Expenditures9800Proprietary and Fiduciary Expenses9900Total Expenditures5,345,416559,19710%Excess Revenue (Expenditures)\$ - \$ 565,075					
Proprietary and Fiduciary Expenses9900Total Expenditures5,345,416559,19710%Excess Revenue (Expenditures)\$-\$565,075			938,270	67,740	
Total Expenditures         5,345,416         559,197         10%           Excess Revenue (Expenditures)         \$         565,075					
Excess Revenue (Expenditures) <u>\$ -</u> <u>\$ 565,075</u>		9900		-	
	Total Expenditures		5,345,416	559,197	10%
Budgeted Enrollment 681	Excess Revenue (Expenditures)		<u>\$ - \$</u>	565,075	
	Budgeted Enrollment		681		

For the Month Ended, August 31, 2023 (unaudited)

### Lake Wales High School

REVENUE	Account	Budget <sup>(1)</sup>	VTD	
FEDERAL SOURCES	<u>Number</u>	<u> </u>	<u>YTD</u>	<u>Var</u>
Federal direct	3100	_	_	
Federal through state and local	3200	_		
STATE SOURCES	0200			
FEFP	3310	9,183,057	1,761,718	19%
Capital outlay	3397	-,,	, - , -	
Transportation	3354	303,627	55,205	18%
Class size reduction	3355	1,435,336	263,445	18%
School recognition	3361			
Other state revenue	33XX	757,364	-	
LOCAL SOURCES				
Interest	3430			
Local District Taxes	3411	580,451	108,966	19%
Local Capital Improvement Tax	3413		-	
Gifts and Donations	3440			
Other local revenue	34XX	125,000	-	
Internal Account Revenue	3900		-	
Total Revenues		12,384,835	2,189,334	18%
EXPENDITURES				
Instruction	5000	7,025,118	675,617	10%
Instructional support services	6000	570,463	49,676	
Board	7100	18,000	2,500	
General Administration	7200	-		
School administration	7300	1,293,112	167,662	
Facilities and acquisition	7400	-		
Fiscal services	7500	61,815	10,781	
Food services	7600	-		
Central services	7700	-		
Pupil transportation services	7800	94,200	694	
Operation of plant	7900	916,397	156,982	
Maintenance of plant	8100	119,577	7,000	
Administrative technology services	8200	-		
Community services Debt service	9100 9200	790,840	57,751	
Transfers	9200	1,495,313	158,042	
Internal Account Expenditures	9800	1,495,515	130,042	
Proprietary and Fiduciary Expenses	9900	_	_	
	3300		4 000 705	
Total Expenditures		12,384,835	1,286,705	10%
Excess Revenue (Expenditures)		<u>\$ - \$</u>	902,629	
Budgeted Enrollment		1,585		

For the Month Ended, August 31, 2023 (unaudited)

### **Administration**

REVENUE	Account	Budget <sup>(1)</sup>	VTD	) (
FEDERAL SOURCES	<u>Number</u>		<u>YTD</u>	<u>Var</u>
Federal direct	3100			
Federal through state and local	3200	120,000	34,854	29%
STATE SOURCES		-,	- ,	
FEFP	3310			
Capital outlay	3397			
Transportation	3354			
Class size reduction	3355			
School recognition	3361			
Other state revenue	33XX			
LOCAL SOURCES				
Interest	3430			
Local District Taxes	3411			
Local Capital Improvement Tax	3413			
Gifts and Donations	3440	10,339	-	
Other local revenue	34XX	4,702,206	811,533	17%
Internal Account Revenue	3900	<u> </u>	-	
Total Revenues		4,832,545	846,387	18%
EXPENDITURES				
Instruction	5000			
Instructional support services	5000 6000	- 171,134	- 63,046	
Board	7100	131,500	10,560	
General Administration	7200	434,783	63,306	
School administration	7300	434,703	05,500	
Facilities and acquisition	7400	_		
Fiscal services	7500	567,165	93,342	
Food services	7600	-	00,012	
Central services	7700	201,182	38,337	
Pupil transportation services	7800	2,637,382	242,349	
Operation of plant	7900	141,340	9,553	
Maintenance of plant	8100	-		
Administrative technology services	8200	113,580	33,579	
Community services	9100	-		
Debt service	9200	359,479	14,851	4%
Transfers	9700	75,000		
Internal Account Expenditures	9800			
Proprietary and Fiduciary Expenses	9900			
Total Expenditures		4,832,545	568,925	12%
Excess Revenue (Expenditures)		\$-\$	277,461	
Budgeted Enrollment		na	na	

#### LAKE WALES CHARTER SCHOOLS, Inc. FY2024 GENERAL FUND - SUBSIDIARY - Statement of Operations

For the Month Ended August 31, 2023 (unaudited)

	(	GENERAL FUND - SUB	BSIDIARY SCHEDULE	OF MISCELLANEOU	S SPECIAL PROGRAM	AS
	Polk Avenue Elementary	Hillcrest Elementary	Janie Howard Wilson	DRF Babson Park Elementary	Lake Wales High School	Total
	Budget <sup>(1)</sup> YTD	Budget (1) YTD	Budget <sup>(1)</sup> YTD	Budget (1) YTD	Budget <sup>(1)</sup> YTD	Budget <sup>(1)</sup> YTD
PRE- K PROGRAM					·	
1 Client Fees	\$104,319 \$ 2,996	\$ 82,800 \$ 400	\$ 133,140 \$ -	\$ 96,200 \$ 10,285	\$ 205,000 \$ 15,295	\$ 621,459 \$ 28,976
2 VPK Grant	1 210	24.260	6 506		42.240	
<ul><li>3 Other Financing Sources</li><li>4 Expense</li></ul>	1,319 105,638 8,597	24,260 107,060 8,770	6,596 139,736 8,438	85,924 6,317	43,340 248,340 25,553	75,515 - 686,698 57,675
5 Balance	<u>- (5,601</u>	<u>- (8,370)</u>	<u>- (8,438)</u>	10,276 3,968	<u>- (10,258)</u>	10,276 (28,698)
AFTER SCHOOL PROGRAM						
6 Revenue		\$ 81,000		\$ 63,000 \$ 3,132		\$ 144,000 \$ 3,132
7 Transfer to General Fund		10 502 1 110		20 609 2 015		
8 Expense 9 Balance		<u>48,503</u> <u>1,418</u> \$ 32,497 \$ (1,418)		<u>39,608</u> <u>2,015</u> \$ 23,392 \$ 1,117		<u>88,111</u> <u>3,433</u> \$ 55,889 \$ (301)
9 Balance		<u>\$ 32,497</u> <u>\$ (1,418</u> )		<u>\$ 23,392</u> <u>\$ 1,117</u>		<u>\$ 55,889</u>
10 Total Revenues	\$ 105,638 \$ 2,996	\$ 188,060 \$ 400	\$ 139,736 \$ -	\$ 159,200 \$ 13,417	\$ 248,340 \$ 15,295	\$ 840,974 \$ 32,108
11 Total Expenditures	<u>\$ 105,638</u> <u>\$ 8,597</u>	<u>\$ 155,563</u> <u>\$ 10,188</u>	<u>\$ 139,736</u> <u>\$ 8,438</u>	<u>\$ 125,532</u> <u>\$ 8,331</u>	<u>\$ 248,340</u> <u>\$ 25,553</u>	<u>\$ 774,809</u> <u>\$ 61,108</u>
12 Net Change in Fund Balance	<u>\$\$_(5,601)</u>	<u>\$ 32,497</u> <u>\$ (9,788)</u>	<u>\$ - \$ (8,438</u> )	<u>\$ 33,668                                 </u>	<u>\$\$ (10,258</u> )	<u>\$ 66,165</u> <u>\$ (28,999</u> )

\_\_\_\_\_

Notes: (1) Budget approved by the Board of Trustees: August 2023

Analysis Notes: Fund Balances for PreK - PAE \$71,730.86; Hill \$129,158.39; JHW \$38,278.74; BPE (\$43,032.34); LWHS \$76,315.45. Fund Balance for After School- Hill \$292,198.10 & BPE \$95,790.45.

## LAKE WALES CHARTER SCHOOLS, Inc.

### **FY2024** Food Service Statement of Operations

For the Month Ended August 31, 2023(unaudited)

REVENUE		Budget <sup>(1)</sup>	1	August	YTD
Lunch Reimbursement	\$	2,445,085	\$	-	\$ -
2 Breakfast Reimbursement	\$	718,512		-	-
3 Snack Reimbursement	\$	30,000		-	-
4 Student/Adult - A La Carte	\$	360,000		-	-
5 Other Sales	\$	110,888		-	-
6 USDA Donated Commodities	\$	160,000		-	-
7 Other Revenue	\$	45,040		-	-
8 Management Fees	\$	10,000		-	-
9 Total Revenues	\$	3,879,525	\$	-	\$ -
EXPENDITURES	\$	103,696			16,390
Benefits	\$	33,586		-	4,007
		-			.,
2 Food Management Services	\$	2,615,175		2,246	2,246
-	\$ \$	2,615,175 56,250		2,246 1,775	2,246 1,633
<ul> <li>2 Food Management Services</li> <li>3 Supplies &amp; Materials</li> <li>4 Capital Outlay</li> </ul>					-
3 Supplies & Materials 4 Capital Outlay	\$	56,250		1,775	1,633
3 Supplies & Materials 4 Capital Outlay 5 Other Expenses	\$ \$	56,250 419,000	\$	1,775 12,507	1,633 12,507
3 Supplies & Materials	\$ \$ \$	56,250 419,000 159,889	\$	1,775 12,507 3,311	1,633 12,507 4,958

#### Notes:

Budget approved by the Board of Trustees: August 2023

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.

FY2024 Special Revenue Funds Statement of Operations

For the Month Ended July 31, 2023 (unaudited)

#### FUND 420 - FEDERAL PROGRAMS

			Total		
		E	Budget (1)		YTD (2)
	ederal:				
1 2	ROTC-Revenue ROTC-Expense	\$	76,000 76,000	\$	3,722 15,791
2	Balance		- 70,000		(12,068)
	Balance				(12,000)
3	IDEA-Part B, Pre-K - Revenue IDEAK	\$	11,599		
4	IDEA-Part B, Pre-K - Expense IDEAK		11,599		-
	Balance		-		-
5	IDEA-Part B, Pre-K - Revenue IDEAB	\$	1,038,151	\$	80,043
6	IDEA-Part B, Pre-K - Expense IDEAB		1,038,151		80,043
	Balance		-		-
7	Title I-Revenue TT01A	\$	2,491,385	¢	216,798
8	Title I-Expense TT01A	φ	2,491,385		216,798
0	Balance		2,491,303		210,790
	Balance				
9	Title I, Part C, Migrant - Revenue 2174B	\$	31,003	\$	1,815
10	Title I, Part C, Migrant - Expense 2174B		31,003		1,815
	Balance		-	_	-
11	Title II, Part A - Revenue TT02A	\$	612,947	\$	30,861
12	Title II, Part A - Expense TT02A		612,947		30,861
	Balance				
	TH	•			
13	Title III, Part A, ELL - Revenue TT03A	\$	60,832	\$	7,114
14	Title III, Part A, ELL - Expense TT03A Balance		60,832		7,114
	Dalalice				<u> </u>
15	Carl D Perkins - Revenue CPERK	\$	74,066		
16	Carl D Perkins - Expense CPERK	•	74,066		4,166
	Balance		-		(4,166)
17	Title X Part C Homeless - Revenue TT10C	\$	118,919		
18	Title X Part C Homeless - Expenses TT10C		118,919		6,736
	Balance		-		(6,736)
19	Title IV, Student Enrichment- Revenue 2414A	\$	216,151	\$	10,444
20	Title IV, Student Enrichment- Expense 2414A Balance		216,151		10,444
	Balance				
	Title I Cranta School Improvement Teacher Allocations		97,500		97,500
21 22	Title I Grants, School Improvement- Teacher Allocations Title I Grants, School Improvement- Teacher Allocations		97,500 97,500		97,500 105,340
	Balance		-		(7,840)
					(.,)
23	ARP Homeless Children & Youth- Revenue 1221B	\$	84,103	\$	-
24	ARP Homeless Children & Youth- Expense 1221B		84,103		-
	Balance			_	
25	Civic Literacy Excellence- Revenue 0CSEE	\$	15,000	\$	27,000
26	Civic Literacy Excellence- Expense 0CSEE		15,000		36,483
	Balance		-		(9,483)

		Tot	al
		Budget (1)	YTD (2)
27 29	ARP IDEA Pre-K- Revenue 2672R ARP IDEA Pre-K- Expense 2672R Balance	\$        5,860 5,860 	
29 30	ARP IDEA K-12- Revenue 2632R ARP IDEA K-12- Expense 2632R Balance	\$ 14,702 	\$ 11,087 
35 36	American Rescue Plan (ESSER)- Revenue 1211A American Rescue Plan (ESSER)- Expense 1211A <b>Balance</b>	\$ 5,745,961 5,745,961 	\$ 447,523 
37 38	Lost Learning (ESSER)- Revenue 1211K Lost Learning (ESSER)- Expense 1211K Balance	\$ 989,069 	\$ 472,521 472,521 -
39 40	High Impact Reading- Revenue 1211D High Impact Reading- Expense 1211D <b>Balance</b>	\$ 218,215 	\$ 10,983 
41 42	Instructional Material Grant- Revenue 1211M Instructional Material Grant- Expense 1211M Balance	\$ 179,574 <u>179,574</u> -	\$ - - -
43 44	Summer Enrichment- Revenue 1211G Summer Enrichment- Expense 1211G <b>Balance</b>	\$ 125,056 125,056 -	\$ 70,907 70,907 -
45 46	Intensive Afterschool/Wknd Grant 1211H Intensive Afterschool/Wknd Grant 1211H Balance	\$ 398,766 398,766 -	\$ 75,943 75,943 -
47 48	Targeted Math & Stem 1211R Targeted Math & Stem 1211R <b>Balance</b>	\$ 211,586 211,586 -	\$ 1,645 
49 50	ARP Supplemental Programming 1211T ARP Supplemental Programming 1211T Balance	\$ 53,816 53,816 -	\$ 1,920 
51 52	Unified School Improvement- Revenue 2263B Unified School Improvement- Expense 2263B Balance	\$ 483,265 483,265 -	\$ 2,506 2,506 -

Total Fund 420-Revenues		13,353,526		,,
-	Ş	13,353,526		, ,
Excess Revenue (Expenditures)	Ş	-	Ş	(40,293)

# PERSONNEL CHANGES

								CERTIFICATIO	ON AREAS			
NAME	TYPE OF	FACTION	FROM LOCATION	TO LOCATION	FROM POSITION	TO POSITION TITLE	Salary	DEGREE	OUT- OF- FIELD	IN- FIEL D	REPLACING	EFFECTIVE DATE
MECOYA DANIELS	NEW HIRE	VACANT		LWHS		SCHOOL COUNSELOR	62,339.14	MA SPECIALIST		Х		7/20/2023
IAN LILLY	PROMOTION	REPLACEMENT	LWCS	LWHS	SUBSTITUTE	TEACHER, SOCIAL STUDIES	47,500.00	BA		Х	AUSTIN RICHMOND	8/3/2023
AMANDA QUAM	REHIRE	VACANT		LWHS		TEACHER, MATH COACH	50,662.00	MA		х		8/3/2023
JULIE HUGGINS	NEW HIRE	REPLACEMENT		LWHS		TEACHER, TSA	51,312.00	MA	Х		TINA MORROW	8/3/2023
JASON SHICK	REHIRE	VACANT		LWHS		AST. PRINCIPAL	98,065.70	MA				8/11/2023
EMILY FOURNIER	NEW HIRE			LWHS		TEACHER, ENGLISH	50,662.00	MA		Х		8/3/2023
LAUREN DENEVE	NEW HIRE	VACANT		LWHS		TEACHER, BIOLOGY	49,650.00	BS		Х		8/3/2023
LISA FEHLING	NEW HIRE	VACANT		LWHS		TEACHER, LANG ARTS	61,812.00	MA		Х		8/3/2023
KYRA LOVE HARRIAGE	NEW HIRE	REPLACEMENT		LWHS		TEACHER, CTE CAREER	47,500.00	BA		х	Craig Crumbliss	8/3/2023
ROBERT HARRIAGE	NEW HIRE	VACANT		LWHS		TEACHER, SOCIAL STUDIES	47,500.00	BA		Х		8/3/2023
JASMINE JOHNSON	NEW HIRE	REPLACEMENT		LWHS		TEACHER, DANCE	47,500.00	MA	Х		NATALIE FREEMAN	8/3/2023
JOY MASSEY	NEW HIRE	VACANT		LWHS		TEACHER, READING	48,450.00	BA		Х		8/3/2023
TONIA EMMETT	REHIRE	VACANT		LWHS		TEACHER, CULINARY	50,662.00	MA	Х			8/3/2023
JUNIOR GEIDI	NEW HIRE	VACANT		LWHS		TEACHER, WEIGHTLIFTING	47,500.00	BA	Х			8/3/2023
Nicole Hernandez	PROMOTION	NEW POSITION	LWCS	BOK NORTH	SUBSTITUTE	TEACHER, SCIENCE	47,500.00	BA		Х		8/28/2023
NEIL COCKBURN	NEW HIRE	REPLACEMENT		BOK NORTH		TEA, OUTDOOR LEADERSHIF	50,662.00	MA	Х		DAVID VANGUNDY	8/3/2023
VSHARA COOK	NEW HIRE	REPLACEMENT		BOK NORTH		TEACHER, READING	50,662.00	MA	Х		LATISHA WARD	8/3/2023
SARAH WELTON	NEW HIRE	REPLACEMENT		BOK NORTH		TEACHER, MATH	47,500.00	BA		Х	THEODORE FOX	8/3/2023
CALIDA SPENCE	NEW HIRE	REPLACEMENT		BOK NORTH		TEACHER, READING	47,500.00	BA		Х	DONNA SMITHLEY	8/3/2023
TOYALETA SPEED	NEW HIRE	VACANT		BOK NORTH		AST. PRINCIPAL	89,904.25					7/3/2023
ALEXA SOLIS	NEW HIRE	REPLACEMENT		BOK SOUTH		TEACHER, ELA	47,500.00	BA		х	CAROLYN SZYMCZYK	8/24/2023
STEPHEN DELONG	NEW HIRE	REPLACEMENT		BOK SOUTH		TEACHER, HISTORY	47,500.00	BA		Х	PATRICIA SULLIVAN	8/3/2023
CHAUNDRA DUNCAN	NEW HIRE	REPLACEMENT		BOK SOUTH		TEACHER, MATH	47,500.00		Х		KAREN BRADING	8/3/2023
KOURTNEY FEAGLE	NEW HIRE	REPLACEMENT		BOK SOUTH		TEACHER, COMPUTER EDUC	47,500.00	BA	х		KARI RICHARDS	8/3/2023
KYLE KIRKNER	NEW HIRE	REPLACEMENT		BOK SOUTH		TEACHER, ELA	47,500.00	BA	Х		PATRICIA HAMILL	8/3/2023
CARRIE LANKFORD	NEW HIRE	REPLACEMENT		BOK SOUTH		TEACHER, MATH	47,500.00	BA	Х		KAITLYN POOSER	8/3/2023
CAROLYN SZYMCZYK	REHIRE	REPLACEMENT		BOK SOUTH		TEACHER, ELA	50,978.00	BA		х	CYNTHIA BANKS	8/3/2023
Board Approved: _	1	1										
Notes:												
(1) Years of Experience a												
(2) Salaries are subject to	o verification c	of years of expe	erience and posi	tion.								
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JAMESHA HOWARD	PROMOTION	REPLACEMENT	LWCS	JHW	SUBSTITUTE	TEACHER, 2ND GRADE	47,500.00	BS		х	JENNIFER FUTCH	8/3/2023
SONDRA MCBURROWS	REHIRE	New Position		JHW		TEACHER, 3RD GRADE	47,500.00	BA		x		8/3/2023
CHELSEA SMITH	REHIRE	REPLACEMENT	PAE	JHW		TEACHER, 3RD GRADE	49,145.00	BA		-	MELANIE BURROWS	8/3/2023
JEANETTE SEPULVEDA	PROMOTION	REPLACEMENT	JHW	JHW	PARA	TEACHER, TSA ESE	50,662.00	MA	Х		TASHAWN WILLIAMS	8/3/2023
JACOB UPCHURCH	NEW HIRE	REPLACEMENT		JHW		TEACHER, 2ND GRADE	47,500.00	BA	Х		REBECCA BLAIR	8/3/2023
KORTNEY DUNN	NEW HIRE	REPLACEMENT		JHW		TEACHER, 4TH GRADE	47,850.00	BA		Х	ZYNESHIA WALKER	8/3/2023
ASTORIA NICKERSON	NEW HIRE	VACANT		PAE		TEACHER, ELA	47,500.00	BA		Х		8/14/2023
ZULEMA FELIX	REHIRE	VACANT		PAE		TEACHER, ELA 5TH	47,500.00	BS		Х		8/3/2023
SARAH MARSTON	REHIRE	REPLACEMENT		PAE		TEACHER, 2ND GRADE	56,250.00	BA		Х	ELIZABETH BARKER	8/3/2023
MEREDITH MASSEY	REHIRE	REPLACEMENT		PAE		TEACHER, 3RD GRADE	52,212.00	MA		Х	CHELSEA SMITH	8/3/2023
KRISTIN RAMIREZ	NEW HIRE	REPLACEMENT		PAE		TEACHER, KG	47,500.00	BA		Х	CARISSA ZIMMARDO	8/3/2023
SANDRA RUDISILL	NEW HIRE	VACANT		PAE		TEACHER, 3RD GRADE	56,250.00	BA		Х		8/9/2023
JANET PAXTON	PROMOTION	REPLACEMENT		HCE		TEACHER, PRE-K	58,650.00	BA		Х	SHIELA COCHRAN	8/3/2023
MEGHAN BALLIETT	PROMOTION	REPLACEMENT		HCE		SCHOOL SOCIAL WORKER	51,012.00	MA			LAURA DOWNES	8/3/2023
WILLIAM EDWARDS	NEW HIRE	REPLACEMENT		DRFBPE		TEACHER,PE	58,212.00	MA		Х	JOSHUA HAVENS	8/3/2023
SAMANTHA GUNTON	REHIRE	REPLACEMENT		DRFBPE		TEACHER, 5TH GRADE	47,500.00	BA		Х	SARAH JULICH	8/3/2023
SARA KEEN	NEW HIRE	REPLACEMENT		DRFBPE		TEACHER, 3RD GRADE	47,500.00	BA		Х	SANDRA MERCER	8/3/2023
HANNAH WILES	NEW HIRE	New Position		DRFBPE		TEACHER, ESE INCLUSION	47,500.00	BA		Х		8/3/2023
JESSICA BROWN	PROMOTION	REPLACEMENT		DRFBPE	SUBSTITUTE	TEACHER, 4TH GRADE	47,500.00	BA		Х	JORDAN BARKER	8/3/2023
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KAREN BRADING	LATERAL	REPLACEMENT	BOK SOUTH	HCE	TEACHER, MATH	TEACHER, TSA ESE	MOLLY MAGIL	8/3/2023
CHAYLA OUTING	LATERAL	REPLACEMENT	JHW	HCE	READING COACH	TEACHER, 3RD GRADE	TRISHA YATES	8/3/2023
LAURA DOWNES	LATERAL	REPLACEMENT	HCE	BOK SOUTH	SCHOOL SOCIAL WORKER	SCHOOL SOCIAL WORKER	CARNESHA COLLINS	8/3/2023
TARA KINNEY	LATERAL	VACANT	PAE	BOK SOUTH	TEACHER, ELA 5TH	TEACHER, ELA 8TH		8/3/2023
MOLLY MAGILL	LATERAL	NEW POSITION	HCE	JHW	TSA, ESE INCLUSION	TSA		8/3/2023
CARNESHA COLLINS	LATERAL	REPLACEMENT	BOK SOUTH	JHW	SCHOOL SOCIAL WORKER	SCHOOL SOCIAL WORKER	MELISSA MONTIEL	8/3/2023
JENNIFER MONROE	LATERAL	REPLACEMENT	BOK SOUTH	JHW	TEACHER, MATH	TEACHER, 4TH GRADE	AMANDA ROECKER	8/3/2023
KAITLYN POOSER	LATERAL	NEW POSITION	BOK SOUTH	JHW	TEACHER, MATH	MEDIA SPECIALIST		8/3/2023
TASHAWN WILLIAMS	LATERAL	REPLACEMENT	JHW	LWHS	TEACHER, ESE INCLUSION	TEACHER, ESE	MARLENE PIZARRO	8/3/2023
TRISHA YATES	LATERAL	REPLACEMENT	HCE	JHW	TEACHER, 3RD GRADE	TEACHER, 3RD GRADE	SONIA SOTOMAYOR	8/3/2023

NAME	TYPE OF ACTION		FROM LOCATION	TO LOCATION	FROM POSITION	TO POSITION TITLE	Salary	REPLACING	EFFECTIVE
JENNIFER HERNANDEZ	NEW HIRE	VACANCT		BOK SOUTH		PARA	19,135.00		8/9/2023
ERMELINDA ROBLES	NEW HIRE	REPLACEMENT		BOK SOUTH		PARA	20,572.00	CAROLANN CERNELL	8/9/2023
MARISSA HANCOCK	NEW HIRE	VACANT		LWHS		PARA-PREK			
BARBARA RAMOS	PROMOTION	VACANT	LWCS	LWHS	SUBSTITUTE	PARA	20,279.00		
MICHELE FIHE	NEW HIRE	REPLACEMENT		LWHS		PARA-PREK	10,252.27	AMBER HERNANDEZ	
MICHELLE HERNANDEZ	NEW HIRE	VACANT		LWHS		PARA-PREK	10,252.27		
TAVARIS CARR	NEW HIRE	New Position		BOK NORTH		PARA, PE	18,679.00		8/9/2023
NICHOLAS FRASCO	NEW HIRE	REPLACEMENT		BOK NORTH		TECH SPECIALIST	43,072.00	NICHOLAS OJEDA	7/3/2023
BRIANNA REEVES	NEW HIRE	REPLACEMENT		BOK NORTH		LPN	30,816.00	KANDRIN JOHNSON	8/9/2023
						CUSTODIAN			
XEN CHINPITTER	NEW HIRE	New Position		JHW		PARA-PREK	20,223.00		8/18/2023
CATERA THOMPSON	NEW HIRE	REPLACEMENT		JHW		CDAT, PREK	30,628.40	CANDY FERRETIZ	8/9/2023
ALIA SCELP	PROMOTION	New Position	LWCS	JHW	SUBSTITUTE	PARA	19,135.00		8/9/2023
LINDA ALDERMAN	NEW HIRE			PAE		PARA, PE	18,679.00		8/9/2023
JENNIFER JACKSON	REHIRE	Replacement		HCE		PARA, PREK	20,248.00	Janet Paxton	8/9/2023
KRISTA DAVILA	NEW HIRE	REPLACEMENT		DRFBPE		AFTERSCHOOL AIDE	\$12 HR	TERRI PRUITT	8/11/2023
DEVAUGHN JOHNSON	PROMOTION	REPLACEMENT	TRANS	TRANS	BUS DRIVER	FLEET MANAGER	40,320.00	CHERYL PITTS	7/31/2023
DAPHNE LEATH	PROMOTION	VACANT	TRANS	TRANS	ATTENDANT	BUS DRIVER	21,206.00		8/11/2023
YENNI REYNOSO	PROMOTION	VACANT	TRANS	TRANS	SUB BUS DRIVER	BUS DRIVER	23,400.00		8/11/2023
CASSIE ANDERSON	NEW HIRE	VACANT		TRANS		BUS DRIVER	24,975.00		8/11/2023
CHRIS SHACKELFORD	NEW HIRE	VACANT		TRANS		BUS DRIVER	22,837.00		8/11/2023
RACHEL SARNOSKY	NEW HIRE	VACANT		TRANS		BUS DRIVER	26,640.00		8/11/2023
<b>Board Approved</b> :									

# END OF REPORT