
INVOICE

GORDON FISCHER LAW FIRM, P.C.

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Invoice Date: November 22, 2021

Invoice Number: 024601-EP-9418991

Bill to: The Roosevelt High School Foundation
Adam Claypool (aclaypool@truvis.ai)
Marie Gernes (mgernes@gmail.com)
Rose Green (rose.green@cbdsm.com)
Bryan Huggins (huggins@id8-architects.com)
Kate Mead (katesmead@gmail.com)
Kari Stone (trhsfoundationdm@gmail.com)
Heather Welch Puri (hwपुरी@gmail.com)

Sent via email to all of above.

Notes: Time.
Time kept by tenths of an hour (i.e., six-minute increments).
So, twelve minutes is .20; thirty minutes is .50; forty-two minutes is .70,
and so on.

Rate.
Ordinary rate is \$300 (three hundred dollars).
Preferred client rate is \$150 (one hundred fifty dollars).

DATE	DESCRIPTION	RATE	HOURS	\$ Amount
10/9/2021	Brief email exchange initiated by Jackie Norris re potential call from Roosevelt High School Foundation (hereinafter, "RHSF")	\$300 \$150	.10	\$30.00
10/9/2021	Brief phone call initiated by Adam Claypool re need for legal representation for RHSF	\$300 \$150	.10	\$30.00
10/9/2021	Prepare Engagement Letter and Fee Agreement	\$300 \$150	.10	\$30.00
10/9/2021	Brief phone call initiated by Rose Green re need for legal representation for RHSF	\$300 \$150	.20	\$60.00
10/9/2021	Review and respond to text messages initiated by Rose Green and Adam Claypool	\$300 \$150	.20	\$60.00

10/9/2021	Email for signature Engagement Letter and Fee Agreement	\$300 \$150	.10	\$30.00
10/10/2021	Lengthy phone call initiated by Rose Green re specifics on need for legal representation for RHSF	\$300 \$150	.20	\$60.00
10/10/2021	Lengthy phone call initiated by Adam Claypool re specifics on need for legal representation for RHSF	\$300 \$150	.30	\$90.00
10/10/2021	Prepare first draft of Confidentiality Policy for RHSF	\$300 \$150	.40	\$120.00
10/10/2021	Review and respond to text messages initiated by Rose Green, Kate Mead, and Adam Claypool	\$300 \$150	.20	\$60.00
10/10/2021	Prepare first draft of Conflict of Interest Policy for RHSF	\$300 \$150	.40	\$120.00
10/11/2021	Prepare Second Engagement Letter and Fee Agreement	\$300 \$150	.20	\$60.00
10/11/2021	Email for signature Second Engagement Letter and Fee Agreement	\$300 \$150	.10	\$30.00
10/11/2021	Prepare first draft of Document Retention and Destruction Policy for RHSF	\$300 \$150	.30	\$90.00
10/11/2021	Prepare first draft of Financial Management Policy for RHSF	\$300 \$150	.20	\$60.00
10/11/2021	Brief email exchange re participation in emergency Zoom Meeting for RHSF Board of Directors	\$300 \$150	.10	\$30.00
10/11/2021	Prepare first draft of Fundraising Policy for RHSF	\$300 \$150	.30	\$90.00
10/11/2021	Prepare first draft of Gift Acceptance Policy for RHSF	\$300 \$150	.40	\$120.00
10/11/2021	Prepare first draft of Investment Policy for RHSF	\$300 \$150	.40	\$120.00
10/11/2021	Prepare first draft of cover memo to accompany nine (9) written policies and procedures for RHSF	\$300 \$150	.30	\$90.00
10/11/2021	Prepare first draft of Whistleblower Policy for RHSF	\$300 \$150	.30	\$90.00
10/11/2021	Prepare first draft of IRS Form 990 Review Policy for RHSF	\$300 \$150	.30	\$90.00
10/11/2021	Review and respond to text messages from Rose Green	\$300 \$150	.10	\$30.00
10/11/2021	Phone conference with Rose Green re various topics	\$300 \$150	.20	\$60.00
10/11/2021	Participate in emergency Zoom Meeting with RHSF Board of Directors	\$300 \$150	1.10	\$330.00
10/12/2021	Prepare first draft of newly (Revised) Amended and Restated Bylaws for RHSF	\$300 \$150	.10	\$30.00

10/12/2021	Prepare first draft of newly (Revised) Amended and Restated Articles of Incorporation for RHSF	\$300 \$150	.40	\$120.00
10/12/2021	Phone conference with Rose Green re various topics	\$300 \$150	.10	\$30.00
10/13/2021	Participate in emergency Zoom Meeting with RHSF Board of Directors	\$300 \$150	1.20	\$360.00
10/13/2021	Prepare notes following participation in emergency Zoom Meeting with RHSF Board of Directors	\$300 \$150	.10	\$30.00
10/13/2021	Phone conference with Rose Green re various topics	\$300 \$150	.10	\$30.00
10/14/2021 – 10/16/2021	Email exchange between Gordon Fischer (hereinafter, “GF”), Marie Gernes, and Rose Green re Google Drive link “DRAFT TRHS Foundation Overview”	\$300 \$150	.10	\$30.00
10/14/2021 – 10/16/2021	Careful and thorough review of “DRAFT TRHS Foundation Overview” written by Marie Gernes and Rose Green	\$300 \$150	.70	\$210.00
10/15/2021 – 10/16/2021	Email exchange between GF and Rose Green re IRS Form 1023, Part IV, Question 1	\$300 \$150	.20	\$60.00
10/16/2021	Phone conference with Rose Green re various topics	\$300 \$150	.10	\$30.00
10/16/2021	Phone conference with Kate Mead re various topics	\$300 \$150	.20	\$60.00
10/16/2021	Participate in Zoom conference with Kate Mead and Rose Green re continuing to fill out IRS Form 1023	\$300 \$150	.70	\$210.00
10/16/2021	Careful and thorough review of Instructions for IRS Form 1023	\$300 \$150	.50	\$150.00
10/16/2021	Begin to complete entire IRS Form 1023	\$300 \$150	1.90	\$570.00
10/16/2021	Careful and thorough review of regulations concerning retroactive reinstatement of tax-exempt status [as found in IRS Revenue Procedure 2014-11]	\$300 \$150	.80	\$240.00
10/16/2021	Participate in Zoom conference with Kate Mead and Rose Green re continuing to fill out IRS Form 1023	\$300 \$150	.50	\$150.00
10/17/2021	Prepare new draft of document answering IRS Form 1023, Part IV, Question 1	\$300 \$150	1.70	\$510.00
10/17/2021	Phone conference with Rose Green re various topics	\$300 \$150	.10	\$30.00
10/18/2021	Email exchange between GF and Heather Welch Puri re TRHSF 2017-2019 IRS Form 990 review	\$300 \$150	.20	\$60.00
10/18/2021	Email from GF to Rose Green re PDF format of: “Latest Version of IRS Form 1023 Monday Oct 18 at noon”	\$300 \$150	.20	\$60.00
10/18/2021	Phone conference with Rose Green re various topics	\$300 \$150	.10	\$30.00

10/17/2021-10/18/2021	Email exchange between GF, Heather Welch Puri, and Rose Green re four (4) attachments: "CHECKLIST," "Historical Financial Data for Roosevelt Foundation Form 1," "Balance Sheet for Roosevelt Foundation FY ended 8.31.2021 – for IRS Form 1023," and "Final Executed Contract 3.1.2021"	\$300 \$150	.10	\$30.00
10/17/2021-10/18/2021	Careful and thorough review of "CHECKLIST," sent via email by Rose Green and Heather Welch Puri	\$300 \$150	.30	\$90.00
10/17/2021-10/18/2021	Careful and thorough review of "Historical Financial Data for Roosevelt Foundation Form 1," sent via email by Rose Green and Heather Welch Puri	\$300 \$150	.50	\$150.00
10/17/2021-10/18/2021	Careful and thorough review of "Balance Sheet for Roosevelt Foundation FY ended 8.31.2021 – for IRS Form 1023," sent via email by Rose Green and Heather Welch Puri	\$300 \$150	.50	\$150.00
10/17/2021-10/18/2021	Careful and thorough review of "Final Executed Contract 3.1.2021" [Independent Contractor Agreement] sent via email by Rose Green and Heather Welch Puri	\$300 \$150	.40	\$120.00
10/17/2021 – 10/18/2021	Reviewing "Appendix Part IV" and providing feedback via email exchange between GF and Marie Gernes and Rose Green	\$300 \$150	1.10	\$330.00
10/18/2021	Email exchange between GF and Adam Claypool re financial/IRS Form 990 update	\$300 \$150	.30	\$90.00
10/18/2021	Email exchange between GF, Rose Green, Demario Luttrell, and Heather Welch Puri re old/prior 990 information	\$300 \$150	.20	\$60.00
10/18/2021	Participate in phone conference between GF and Rose Green re IRS Revenue Procedure 2014-11	\$300 \$150	.10	\$30.00
10/18/2021	First draft of "Schedule E" document for IRS Form 1023 Appendix	\$300 \$150	1.70	\$510.00
10/18/2021	Participate in Zoom conference with GF, Bryan Huggins, Heather Welch Puri, Kate Mead, Marie Gernes, and Rose Green re Schedule E	\$300 \$150	.80	\$240.00
10/18/2021	Prepare notes following Zoom conference with GF, Bryan Huggins, Heather Welch Puri, Kate Mead, Marie Gernes, and Rose Green re Schedule E	\$300 \$150	.10	\$30.00
10/18/2021	Re-draft (Revised) Amended and Restated Bylaws for RHSF	\$300 \$150	.30	\$90.00
10/18/2021	Prepare final versions Policies and Procedures with cover memo	\$300 \$150	.30	\$90.00
10/11/2021 – 10/18/2021	Email exchange between GF and Rose Green re policies and procedures listed and discussed on IRS Form 990	\$300 \$150	.10	\$30.00
10/19/2021	Phone conference with Rose Green re various topics	\$300 \$150	.10	\$30.00
10/20/2021	Prepare final versions Policies and Procedures with cover memo	\$300 \$150	.30	\$90.00
10/20/2021	Email via Abode Signature to Kate Mead final version of Confidentiality Policy for her signature and return to GF	\$300 \$150	.10	\$30.00

10/20/2021	Email via Abode Signature to Kate Mead final version of Conflict of Interest Policy for her signature and return to GF	\$300 \$150	.10	\$30.00
10/20/2021	Email via Abode Signature to Kate Mead final version of Document Retention and Destruction Policy for her signature and return to GF	\$300 \$150	.10	\$30.00
10/20/2021	Email via Abode Signature to Kate Mead final version of Whistleblower Policy for her signature and return to GF	\$300 \$150	.10	\$30.00
10/20/2021	Email via Abode Signature to Kate Mead final version of IRS Form 990 Review Policy for her signature and return to GF	\$300 \$150	.10	\$30.00
10/20/2021	Phone conference with Rose Green re various topics	\$300 \$150	.10	\$30.00
10/18/2021 – 10/19/2021	Email exchange between GF, Kate Mead, Rose Green, and Demario Luttrell re “brag paragraphs”	\$300 \$150	.50	\$150.00
10/19/2021 – 10/20/2021	Email exchange between GF, Bryan Huggins, Heather Welch Puri, Rose Green, Kate Mead, and Marie Gernes re reasonable cause/mitigation/future steps for Schedule E	\$300 \$150	.60	\$180.00
10/20/2021	Participate in Zoom conference with GF, Bryan Huggins, Heather Welch Puri, Kate Mead, Marie Gernes, and Rose Green re finalizing first draft of Schedule E	\$300 \$150	.90	\$270.00
10/20/2021	Prepare notes following Zoom conference with GF, Bryan Huggins, Heather Welch Puri, Kate Mead, Marie Gernes, and Rose Green re finalizing first draft of Schedule E	\$300 \$150	.10	\$30.00
10/20/2021	Email exchange between GF, Heather Welch Puri, and Adam Claypool re historical financials for IRS Form 1023	\$300 \$150	.50	\$150.00
10/20/2021	Email exchange between Heather Welch Puri and Adam Claypool re TRHSF RSM Statement of Work	\$300 \$150	.20	\$60.00
10/20/2021	Revising Amended and Restated Articles of Incorporation	\$300 \$150	.20	\$60.00
10/18/2021 – 10/20/2021	Email exchange between GF, Kate Mead, Marie Gernes, and Heather Welch Puri re attached meeting minutes and attached “(Revised) Amended and Restated Articles of Incorporation for Roosevelt High School Foundation”	\$300 \$150	.30	\$90.00
10/21/2021	Email exchange between GF and Rose Green re donation and financial questions	\$300 \$150	.10	\$30.00
10/23/2021	Email exchange between GF, Rose Green, and Heather Welch Puri re recent copy of IRS Form 1023	\$300 \$150	.20	\$60.00
10/23/2021	Phone conference between GF, Adam Claypool, and Rose Green re outside communications	\$300 \$150	.10	\$30.00
10/22/2021 – 10/24/2021	Email exchange between GF, Adam Claypool, and Rose Green re RSM update	\$300 \$150	.40	\$120.00
10/23/2021 – 10/24/2021	Email exchange between GF, Adam Claypool, and Rose Green	\$300 \$150	.20	\$60.00

10/24/2021	Email exchange between GF, Adam Claypool, Heather Welch Puri, Kate Mead, and Rose Green re 2017 Amended 990 Draft with 3 attachments: "2017 990 Amended," "Restated Financials for FY17-18," and "TRHS Foundation Historical Balance Sheets – 5 FYs ended 8.31.2021"	\$300 \$150	.60	\$180.00
10/25/2021	Phone conference with Rose Green re confidentiality concerns	\$300 \$150	.20	\$60.00
10/25/2021	Second phone conference with Rose Green re cease and desist letter and electronic stored information preservation letter	\$300 \$150	.20	\$60.00
10/25/2021	Third phone conference with Rose Green re do NOT prepare cease and desist letter and electronic stored information preservation letter	\$300 \$150	.20	\$60.00
10/25/2021	Fourth phone conference with Rose Green re Amended and Restated Articles of Incorporation and filing of same	\$300 \$150	.20	\$60.00
10/25/2021	Prepare and send email from GF to RHSF Board of Directors re importance of confidentiality	\$300 \$150	.20	\$60.00
10/26/2021	Email from GF to Rose Green re signed Articles of Incorporation attached: "(Revised) Amended and Restated Articles of Incorporation for Roosevelt High School Foundation"	\$300 \$150	.10	\$30.00
10/29/2021	Email from Heather Welch Puri re important documents from the archives: "CFGDM," "18-19 Policy Transmittal letter_EXDO_Roosevelt High School Foundation," "Endowment Fund Agreements," "Directors & Officers Liability Roosevelt High School Foundation and Alumni Association," "Finance Committee," and "No Known Loss"	\$300 \$150	.10	\$30.00
10/29/2021 - 10/30/2021	Email exchange between GF, Kate Mead, and Rose Green re status of IRS Form 1023	\$300 \$150	.10	\$30.00
10/29/2021 - 10/30/2021	Continuing to complete IRS Form 1023	\$300 \$150	.90	\$270.00
10/30/2021	Email from Rose Green re 2017-2019 Amended 990s with six (6) attachments: "Roosevelt High School Foundation 2017 990 10-29-21," "Roosevelt High School Foundation 2018 990 10-29-21," "Roosevelt High School Foundation 2019 990 10-29-21," "Restated Financials for FY17-18," "990 P03 – Part III Expense Allocation," and "Copy of Roosevelt Foundation Historical Financial Data 5 FYs as of 8.31.2021 – updated 10.25.2021"	\$300 \$150	0.20	\$60.00
10/30/2021	Careful and thorough review of "Roosevelt High School Foundation 2017 990 10-29-21"	\$300 \$150	.60	\$180.00
10/30/2021	Careful and thorough review of "Roosevelt High School Foundation 2018 990 10-29-21"	\$300 \$150	.50	\$150.00
10/30/2021	Careful and thorough review of "Roosevelt High School Foundation 2019 990 10-29-21"	\$300 \$150	.50	\$150.00

10/30/2021	Careful and thorough review of “Restated Financials for FY17-18”	\$300 \$150	.50	\$150.00
10/30/2021	Careful and thorough review of “990 P03 – Part III Expense Allocation”	\$300 \$150	.50	\$150.00
10/30/2021	Careful and thorough review of “Copy of Roosevelt Foundation Historical Financial Data 5 FYs as of 8.31.2021 – updated 10.25.2021”	\$300 \$150	.40	\$120.00
10/30/2021	Email exchange between GF, Heather Welch Puri, and Rose Green re percentages in Part IV, Question 1 of IRS Form 1023	\$300 \$150	.40	\$120.00
10/30/2021	Email exchange between GF, Bryan Huggins, and Kate Mead re Monday meeting update from the Executive Committee and sending out IRS Form 990s and IRS Form 1023 for the Board of Directors	\$300 \$150	.40	\$120.00
10/30/2021	Email exchange between GF, Bryan Huggins, Rose Green, and Kate Mead re IRS Form 1023 and comments from GF about IRS Form 1023	\$300 \$150	.10	\$30.00
10/30/2021 – 10/31/2021	Email exchange between GF, Bryan Huggins, Heather Welch Puri, Rose Green, and Kate Mead re completed IRS Form 1023 and additional materials with attachments in PDF format: “IRS Form 1023,” “Appendix Part IV, Question 1,” and “Schedule E”	\$300 \$150	.30	\$90.00
10/30/2021 – 11/1/2021	Email exchange between GF, Bryan Huggins, Heather Welch Puri, and Kate Mead re IRS Form 990s and questions about policies and (Revised) Amended and Restated Bylaws	\$300 \$150	.20	\$60.00
11/1/2021	Final edits and thorough review of (Revised) Amended and Restated Bylaws of Roosevelt High School Foundation	\$300 \$150	.30	\$90.00
11/1/2021	Email exchange between GF, Heather Welch Puri, and Bryan Huggins re improved Bylaws attached: “(Revised) Amended and Restated Bylaws of Roosevelt High School Foundation”	\$300 \$150	.20	\$60.00
11/1/2021	Preparation for RHSF Board Meeting on 11/1/2021 as documented in Word format: “RHSF Board of Directors Meeting, Monday, November 1, 2021”	\$300 \$150	.40	\$120.00
11/1/2021	Participate in emergency Zoom Meeting with RHSF Board of Directors	\$300 \$150	1.40	\$420.00
11/1/2021	Prepare notes following emergency Zoom Meeting with RHSF Board of Directors	\$300 \$150	.10	\$30.00
11/1/2021	Email exchange between GF, Heather Welch Puri, Rose Green, Kate Mead, Marie Gernes, and Bryan Huggins re meeting materials attached: “(Revised) Amended and Restated Bylaws of Roosevelt High School Foundation,” “IRS Form 1023,” “Schedule E,” and “Appendix Part IV Question 1” and Board meeting preparation document attached: “RHSF Board of Directors Meeting, Monday, November 1, 2021”	\$300 \$150	.20	\$60.00
11/1/2021	Email exchange between GF and Rose Green re setting up a meeting with the Community Foundation of Greater Des Moines	\$300 \$150	.10	\$30.00

11/3/2021 – 11/4/2021	Email exchange between GF, Rose Green, and Adam Claypool re donations by date of receipt and setting up conference call re same	\$300 \$150	.10	\$30.00
11/5/2021 – 11/8/2021	Call between GF, Rose Green, and Adam Claypool re check-in on status	\$300 \$150	.20	\$60.00
11/8/2021	Continuing to revise and update IRS Form 1023	\$300 \$150	.50	\$150.00
11/8/2021	Email exchange between GF, Rose Green, Kate Mead, and Heather Welch Puri re finishing IRS Form 1023	\$300 \$150	.10	\$30.00
11/8/2021	Email exchange between GF, Adam Claypool, Jackie Norris, David Adelman, and Rose Green re “Roosevelt Foundation Strategic Discussion”	\$300 \$150	.10	\$30.00
10/27/2021 – 11/9/2021	Email exchange between GF, Heather Welch Puri, Adam Claypool, and Rose Green re 3 attachments: “Roosevelt High School Foundation 2017 990 11-8-21,” “Roosevelt High School Foundation 2018 990 11-8-21,” “Roosevelt High School Foundation 2019 990 11-8-21”	\$300 \$150	.20	\$60.00
11/8/2021 – 11/9/2021	Careful and thorough review of “Roosevelt High School Foundation 2017 990 11-8-21”	\$300 \$150	.40	\$120.00
11/8/2021 – 11/9/2021	Careful and thorough review of “Roosevelt High School Foundation 2018 990 11-8-21”	\$300 \$150	.40	\$120.00
11/8/2021 – 11/9/2021	Careful and thorough review of “Roosevelt High School Foundation 2019 990 11-8-21”	\$300 \$150	.40	\$120.00
11/9/2021	Continuing to finalize IRS Form 1023	\$300 \$150	.60	\$180.00
11/9/2021	Email exchange between GF and Heather Welch Puri re Part IV, Question 1 of IRS Form 1023	\$300 \$150	.10	\$30.00
11/9/2021	Email exchange between GF, Heather Welch Puri, and Rose Green re finishing IRS Form 1023 while GF is out of country	\$300 \$150	.10	\$30.00
11/9/2021	Email exchange between GF and Heather Welch Puri re IRS Form 990s and overall financial information	\$300 \$150	.20	\$60.00
11/9/2021	Email exchange between GF, Heather Welch Puri, Rose Green, Marie Gernes, Bryan Huggins, Kari Stone, and Adam Claypool re reconciliation and attachments to IRS Form 1023	\$300 \$150	.20	\$60.00
11/8/2021 – 11/10/2021	Email exchange between GF, Bryan Huggins, and Rose Green re consolidated questions for finishing IRS Form 1023	\$300 \$150	.20	\$60.00
11/11/2021 – 11/13/2021	Email exchange between GF and Heather Welch Puri re IRS Form 1023 financials, e.g., pages 13 and 14	\$300 \$150	.30	\$90.00
11/13/2021 – 11/14/2021	Continuing to finalize IRS Form 1023	\$300 \$150	.60	\$180.00
11/14/2021	Finalizing Part IV, Question 1 (“Appendix Part IV, Question 1 – HWP clean copy – 11.09.2021”) and attaching via email to Executive Committee	\$300 \$150	.80	\$240.00

11/14/2021	Re-draft "Schedule E" for Appendix of IRS Form 1023	\$300 \$150	1.70	\$510.00
11/15/2021	Preparation of Expedited Handling Request and attaching in email to Executive Committee: "Expedited Handling Request"	\$300 \$150	.60	\$180.00
11/15/2021	Email exchange between GF, Heather Welch Puri, Rose Green, Bryan Huggins, and Kate Mead re attaching 990s to Form 1023 and expedited handling	\$300 \$150	.20	\$60.00
11/14/2021 – 11/15/2021	Email exchange between GF, Bryan Huggins, and Kate Mead re reasonable cause statement declaration with 3 attachments: "IRS Regs, Part 1 of 'Reasonable Cause Statement,'" "IRS Regs, Part 2 of 'Reasonable Cause Statement,'" and "Reasonable Cause Statement Declaration"	\$300 \$150	.50	\$150.00
11/15/2021 – 11/16/2021	Email exchange re final IRS Form 1023 feedback	\$300 \$150	.40	\$120.00
11/14/2021 – 11/16/2021	Assembling Appendix for IRS Form 1023	\$300 \$150	.40	\$120.00
11/16/2021	Filing IRS Form 1023 & Appendix with the IRS	\$300 \$150	.50	\$150.00
	TOTAL	\$300 \$150	48.60	\$14,580

TOTAL AMOUNT DUE	\$14,580 \$7,290 <u>\$4,890.00</u>
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Thank you for your business!