

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – September 22, 2020
6:00 p.m.

1. Approval of LVDLCS August 25, 2020 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - Outside Playground Update
5. New Business
 - Investment Chart – Informational
 - Investment of \$250,000 in The Retirement Company – Approval
 - Add \$27,214 to the current DLP Investment- Approval
 - Fulton Bank Increase of Credit Line to \$250.000 - Approval
 - Student Desks Purchase - Approval
 - New Camera for Outside Playground – Approval
 - Substitute Teacher Policy – Revision – 1st Reading
6. Personnel
 - Confidential – Administrative Goals
7. Public Comment and Correspondence
 - News Article
 - House of Representatives Letter
8. Other
 - Thank you to The Board/Administration emails from staff
9. Next Board Meeting-Tuesday, October 20, 2020, at LVDLCS at 6:00 p.m.
10. Adjournment

Our vision is a community of bilingual/bicultural, life-long learners committed to excellence and dedicated to learning and leadership

Lehigh Valley Dual Language Charter School

Board of Trustees Meeting

Tuesday, August 25, 2020 - 6:00 p.m.

Welcome and Introductions

Ms. Roman welcomed those in attendance and called the meeting to order. Ms. Roman informed the attendees that the meeting was being recorded, so that accurate minutes could be created. She also noted that, after minutes are approved and signed, the recording is deleted. There were no objections to the recording of the meeting.

Board Members Present: Mr. Lopez, Dr. Rance-Roney, Mr. Santana, Ms. Siderias

Conference Call: Ms. Roman

Excused: Ms. Weaver

Staff Present: Ms. Perez, Ms. Pluchinsky, Ms. Gonzalez, Ms. Otero

Approval of Minutes

Ms. Roman requested a review of the board meeting minutes for the month of July 21, 2020.

Mr. Lopez called for a motion to approve the July 21, 2020 meeting minutes. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

1. School Activities

- Fire Drill – Not Applicable due to school closure
- August 10th, 11th, and 12th - Kinder Screening (9:00 a.m. - 12:00 p.m.)
- August 13th - 8th Grade Celebration Luncheon at LVDLCS
- August 18th and 19th - Kinder Smart Start (9:00 a.m. - 12:00 p.m.)

Upcoming Events *DEPENDENT UPON GOV. WOLF'S CURRENT RESTRICTIONS

- 8/24 - 8/28 -- Professional Development
- 8/26 - 8/27, and 8/28 -- Chromebook distribution
- 8/28 -Virtual Visitation Day (10:00 a.m. - 11:00 a.m.)
- 8/31 - First Day of School for all Students (Week A in the building)
- 9/7 -School Closed - Labor Day
- 9/8 - First Day for Week B in the building

2. Facilities

- Technology – Chromebook carts for 2020-2021 arrived
- Building –
 - Summer cleaning completed
 - Health and Safety Plan supplies have been ordered or are in the process of being ordered depending upon availability of items
 - Roof issues continue to be addressed / resolved

3. Business Office

- Enrollment –
 - Enrollment/Re-enrollment changes based upon summer withdrawals
- Transportation – Transportation departments provided with hybrid and virtual lists
- Waiting List – Changes based upon summer withdrawals/re-enrollments
- PIMS – All reports have been submitted on time.

4. Community Support

- Donation of personal hand sanitizer bottles for students by the Gate Community Church

5. Student Services

- Social Worker available throughout summer per parent and/or administration request

6. Programs

- Virtual Summer Program - Current Enrollment - 37

7. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments:

Ms. Roman guided the Board through the review of finances as of July 31, 2020. The balance sheet, cash as of 7/31/2020 was \$1,545,047 this includes a total of \$657,698 in CDs to the lines of credit. DLP Investment was \$270,786. The current month school year fund balance is \$2,834,837 Accounts payable as of 7/31/2020 are \$19,965 with estimated bills of \$310,156 for payroll accrual and PSERS liability. For the one months ending 7/31/2020 the school had a surplus of \$141,621 compared to a planned surplus of \$144,506 resulting in a unfavorable variance of (\$2,886.)

Note & Disclosure to Financial Statements

* **The financial statements are prepared based on the expenses/bills that the charter school provides Repice & Taylor Inc. If bill is not received prior to the preparation of these statements, the expenses will be understated. Enrollment based on the summary sheet provided from the school. If students are not fully enrolled, they will not be billed to the district until the actual and correct information is submitted.**

* **Upon review of the financial statements if you have any additional questions please feel free to contact us at Repice & Taylor Inc.:**

**Repice & Taylor Inc.
Phone: 215-755-7603
Email: ttaylor1@reptay.com
Attn: Tom Taylor**

Ms. Roman called for a motion to approve the fiscal year financial report ending July 31, 2020 and for the list of bills to be paid. Motion was made by Mr. Santana seconded by Mr. Lopez. Motion was passed unanimously.

Old Business

- **Traverser Wall** – The wall was finally installed and it's ready for when students are able to use it. Mr. Fedorczyk expressed his gratitude to Ms. Pluchinsky to the Board.

- **LVDLCS By Laws – Article II – Membership** – Second Reading - It read “The LVDLCS shall be governed by a Board of Trustees composed of nine members.” It needs to change to - “The LVDLCS shall be governed by a Board of Trustees composed of 5 to 9 members.”

Mr. Lopez called for a motion to approve the revision to the LVDLCS By-Laws as presented. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **PCCD 20-21 School Safety and Health Funding –Virtual Summer School** – The school was granted the \$90,000.

New Business

- **10-Month Employee Contracts** – The contracts were signed by the Board for the 10-Month employees from August 10, 2020 to June 30, 2021.

Mr. Lopez called for a motion for the approval of the 10-month employee contracts. Motion was seconded by Ms. Siderias. Motion was approved unanimously.

- **End of Summer School Report** – A report was presented to the Board with actual cost of the virtual summer program totaling \$11,040 in payroll (without taxes.) The proposed budget for the virtual summer school program was \$53,662 including materials not used and estimated taxes.
- **LVDLCS Emergency Instructional Time Template** – A local education agency (LEA) that elects to implement temporary provisions in response to the COVID-19 global pandemic may meet the minimum 180 days of instruction and 900 hours of instruction at the elementary level and 990 hours of instruction at the secondary level through a combination of face-to-face and remote instruction.

Mr. Lopez called for a motion to approve the LVDLCS Emergency Instructional Time Template as presented. Motion was seconded by Mr. Santana. Motion was approved unanimously.

- **Logitech Connect Cameras** – The cameras will be used to teach students virtually. These cameras were recommended by the IU. They were purchased as soon as possible to be able to test them to give to the instruction staff before the start of the school year. The cameras offer superior video and audio with a compact 3-inch footprint, works with meeting and video conferencing applications and has plug-free mobility with rechargeable battery. The cameras were previously presented to the Board; however approval is needed for the purchase of 22 cameras totaling \$11,961.78.

Dr. Rance-Roney called for a motion to approve the purchase of the Logitech Connect Cameras as presented. Motion was seconded by Ms. Siderias. Motion was approved unanimously.

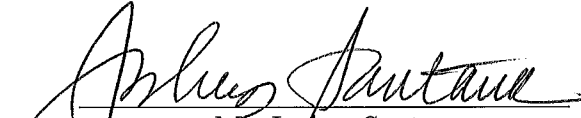
- **Air Purifiers** – *Not an agenda item, added to meeting* – The school purchased air purifiers for all classrooms and offices. The total cost of 33 air purifiers was \$11,056.88 and needs retroactive approval from the Board.

Dr. Rance-Roney called for a motion to approve the purchase of the air purifiers as presented. Motion was seconded by Mr. Lopez. Motion was approved unanimously.

Adjournment – A motion to adjourn was made by Mr. Lopez seconded by Ms. Siderias. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:52 p.m.

Respectfully signed and submitted for approval by:


Ms. Raiza Roman
President


Mr. Joshua Santana
Board Secretary

LVDLCS Board Meeting Minutes – August 25, 2020

- **New MBI Contract** – The school is currently in negotiations with MBI as their contract price increased and the school is trying to understand the reason why. The Board was informed of the questions being discussed with MBI and we are waiting on the responses. The Board will be informed.
- **Lease Reimbursement Authorization to Apply (PDE 418)** – The application for lease reimbursement needs approval from the Board to be submitted. The lease reimbursement will be submitted electronically.

Mr. Lopez called for a motion to permit Repice & Taylor to apply for the Lease Reimbursement (PDE 418) on behalf of LVDLCS Motion was seconded by Mr. Santana. Motion was approved unanimously.

- **Linton Breakfast & Lunch Program** – The Breakfast and Lunch program needs to be available to families even if they are not physically in the school by offering parents the opportunity to come to the school to pick up the food. The food can be sent home up to a week at a time if they need it. They will not be able to just go to their nearest school; they need to come to the school where the student is enrolled at. In order for LVDLCS School to run the programs waivers need to be signed. This is the plan as of now to be able to assist families with meals by USDA.
- **BB&T CD Matured** – Close – The CD account of \$250,000 was closed August 23rd because the percent in return was .0015%.
- **F & G Annuity** – Open – A recommendation from Fulton Bank is to invest in a \$250,000 CD for a 36 month period with an annual return of 2%
- **Fulton CD Matured- Renew** – The \$250,000 CD with Fulton needs to be renewed at .005% because this account backs up the credit line the school has with them.

Mr. Lopez called for a motion to approve the closure of the BB&T Matured CD, the opening of an F & G Annuity and the renewal of the Fulton CD that matured as presented. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Community Service for Children- Service Coordination Agreement** – The Auditors are requiring a memorandum of understanding between LVDLCS and Community Service for Children

Mr. Lopez called for a motion to approve a Memorandum of Understanding with Community Service for Children to as presented. Motion was seconded by Ms. Siderias. Motion was approved unanimously.

Personnel

- Hybrid Related Changes – Chart presented to the Board.

Public Comment and Correspondence

- BASD Article shared with the Board.

Other

- Thank you to the McMain Connell and Leinhauser Law Firm that had original donated \$1000 for the school gala and has now donated that money for water for the school instead.

Next Board Meeting will be Tuesday September 22, 2020 at 6:00 p.m.

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
September 22, 2020

1. School Activities

- Fire Drill –
- August 24 - 28th - Professional Development
- August 26-28th - Chromebook Distribution
- August 28th - Virtual Visitation
- August 31st - First day of School for all students (Week A in building)
- September 8th - Week B in building

Upcoming Events

- 9/28 - School Closed / Offices Open
- 9/30 - Virtual Open House (6:00 - 7:30)
- 10/12 - School Closed - Professional Development

2. Facilities

- Technology – All Chromebooks distributed. 14 Hotspots distributed.
- Building –
 - Cleaning schedule organized and implemented in alignment with Health and Safety Plan
 - Outside area fence complete, including painting and other improvements to the area to improve safety and appearance
- **Business Office**
 - Enrollment – Fully enrolled as of 9/21/20
 - Transportation – No transportation issues at this time
 - Waiting List – 20
 - PIMS – All reports have been submitted on time.
- **Community Support**
 - Donation from MacMain, Connell & Leinhauser Law Firm of bottled water
 - Child Abuse and Neglect Professional Development programming provided through PA Family Support Alliance
- **Student Services**
 - Social Worker reaching out to virtual families and students in need
- **Programs**
 - As committees begin meeting virtual programming and in-school programming options will be explored
- **Leadership Team Meetings – held weekly**

Month	Activities	Amount Raised
September	Dress Down Day	
October	Lymphoma and Leukemia Society Dress Down Day	
November	Dress Down Day Canned Food Drive	
December	Dress Down Day	
January	Dress Down Day	
February	Dress Down Day Jump Rope for Heart	
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	

LVDLCS 8th Grade Student High School Selection

School	Number of Students
Allen	
Dieruff	
Building 21	
Liberty	
Freedom	
LVA	
Charter Arts	
Executive Education	
Lincoln Leadership	
Undecided	
Possible relocation impacting decision	

Lehigh Valley Dual Language Charter School
Financial Results
As of August 31, 2020

**Lehigh Valley Dual Language Charter School
Summary of the Financial Package
As of August 31, 2020**

BALANCE SHEET

* Cash as of 08/31/2020 was \$1,139,124 including a total of \$657,708 in CD's to the lines of credit.	
* DLP Investment	274,491
* Total Accounts receivables is as follows:	
Amount Due from School Districts	\$ 1,048,369
Amount Due from State	49,167
Amount Due from Federal	50,000
Lunch Program Receivable	-
Total Accounts receivables at the end of month	\$ 1,147,536
* Total liabilities for the current period ending are as follows:	
Accounts Payable	\$ 26,165
Payroll Accruals including PSERS liabilities	249,848
Deferred Revenue	-
Total liabilities at the end of month	\$ 276,013
* Fund balance summary:	
Prior Year Fund Balance	\$ 2,152,260
Investment in Fixed Assets	498,893
Current Change in Revenue over/(under) expenditures	250,203
Total Fund balances at the end of current month	\$ 2,901,356

BUDGET VS ACTUAL

- * For the two months ended 08/31/2020 the charter school had a surplus of \$250,203 compared to a planned surplus of \$228,721 resulting in a favorable variance of \$21,482. Timing of expenses is the primary reason and Cares revenue are the primary reasons for the variance.

CASH FLOW

- * All accounts payable liabilities are being paid off as their due dates approach.

Note & Disclosure to Financial statements

- * The financial statements are prepared based on the expenses/bills that the charter school provides Repice & Taylor Inc. If bills are not received prior to the preparation of these statements, the expenses will be understated. Enrollment is based on the summary sheet provided from the school. If students are not fully enrolled they will not be billed to the district until the actual and correct information is submitted.
- * Upon review of the financial statements if you have any additional questions please feel to contact us at Repice and Taylor Inc.:
Repice & Taylor Inc.
Phone 215-755-7603
email: ttaylor@reptay.com
Attn: Tom taylor

**Lehigh Valley Dual Language Charter School
Balance Sheet
As of August 31, 2020**

ASSETS

Current Assets

Fulton - Operating	\$ 235,525	
Fulton - Student	75,985	
Fulton - Food	132,468	
Fulton - Savings / CD	-	
Fulton - PTO	1,224	
Fulton - CD	254,455	
Embassy Bank	-	
Embassy CD	153,243	
Embassy Checking	7,955	
F&G Annuity	250,010	
BB&T	28,068	
Petty Cash	190	
		1,139,124
Investment - Good As New Ventures		274,491

Accounts Receivable

School District Receivables	1,048,369	
State Receivables	49,167	
Federal Receivables	50,000	
Lunch Receivable	-	
		1,147,536

Other Current Assets

Prepaid Expenses	117,324	
		117,324

Total Current Assets **2,678,475**

Furniture & Equipment	438,185	
Building Improvements	441,516	
Less Accumulated Depreciation	(380,807)	
		498,893

Total Assets **\$ 3,177,368**

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	26,165	
Payroll Accruals / Accrd Payroll Taxes / PSERS	249,848	
Deferred Revenue	-	
GASB 68 Adjustment	-	
		276,013

Total Liabilities **276,013**

Equity		
Changed in Revenue over / (under) Expenses	250,203	
Fund Balance	2,245,416	
Food Service Net Position	(93,156)	
Investment in Fixed Assets	498,893	
		2,901,356

Total Liabilities & Capital **\$ 3,177,368**

**Lehigh Valley Dual Language Charter School
Budget vs. Actual (Monthly and Year to Date)
(Accrual Basis)**

	For the One Month Ended August 31, 2020			For the Two Months Ended August 31, 2020		
	Actual August	Budget August	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
# of Students						
Regular Ed	436	425	11	872	850	22
Special Ed	23	25	(2)	46	50	(4)
Revenues:						
Local:						
School District Revenue - Regular Ed	\$ 401,658	\$ 400,610	\$ 1,048	\$ 805,836	\$ 801,219	\$ 4,617
School District Revenue - Special Ed	48,434	53,634	(5,200)	98,868	107,269	(8,401)
State:						
Rental/Bldg. Reimb Subsidy	2,938	2,938	-	5,877	5,877	-
Health Reimbursement	-	-	-	-	-	-
Ready to Learn	-	-	-	-	-	-
Safely Grant	-	-	-	-	-	-
Federal:						
Title I - Basic Programs	-	-	-	-	-	-
Title II - Improving Tch'r Quality	-	-	-	-	-	-
Title III	-	-	-	-	-	-
Title IV	-	-	-	-	-	-
CARES ESSR	69,701	-	69,701	69,701	-	69,701
IDEA - Part B	-	-	-	-	-	-
Other:						
Int on Invest & Int Cking Acct	3,577	1,917	1,660	5,359	3,833	1,526
Fundraiser/other	-	-	-	-	-	-
Student Activity Revenue	-	-	-	-	-	-
Lease Income	-	-	-	-	-	-
Food Revenue	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Total Revenue	\$ 526,308	\$ 459,099	\$ 67,209	\$ 983,641	\$ 918,198	\$ 65,443
Expenditures						
Personnel Cost:						
Salaries and Wages	\$ 146,705	\$ 154,186	\$ (7,481)	\$ 215,087	\$ 223,104	\$ (8,017)
Medical/Dental Insurance	60,348	57,072	3,276	119,747	114,144	5,603
PSEERS/Retirement	33,086	36,828	(3,740)	52,374	56,149	(3,776)
Employer Taxes	13,751	14,979	(1,228)	17,393	19,700	(2,307)
Total Personnel Cost	253,890	263,063	(9,174)	404,601	413,097	(8,496)
Contracted Services:						
Audit	7,305	7,500	(195)	7,305	7,500	(195)
Legal Services	-	-	-	-	-	-
Business Services	5,974	5,974	-	11,948	11,948	-
Board Member Services	-	-	-	-	-	-
Other Contracted Svcs.	-	-	-	-	-	-
Tuition Reimbursement	-	-	-	2,500	2,500	-
Professional Consultant	-	-	-	-	-	-
Professional Development	690	690	-	3,690	3,690	-
Summer School	-	-	-	-	-	-
Saturday School	-	-	-	-	-	-
After School	-	-	-	-	-	-
Math Instruction Support	-	-	-	-	-	-
Special Ed. Consultant & Instruction	-	-	-	-	-	-
Payroll Services	1,100	1,417	(317)	2,183	2,833	(651)
Food Services	-	-	-	-	-	-
Student Accounting	-	-	-	-	-	-
Total Contracted Svcs	15,069	15,581	(512)	27,626	28,471	(846)
Insurance:						
General Property and Liability	1,456	1,364	92	6,679	6,364	315
Workers Compensation	-	-	-	14,702	11,000	3,702
Total Insurance	1,456	1,364	92	21,381	17,364	4,017
Consumable Supplies:						
General Supplies - Admin	12,280	12,500	(220)	22,511	27,500	(4,989)
General Supplies - Instructional	-	-	-	4,518	6,000	(1,482)
General Supplies - Special Ed	-	-	-	-	-	-
Total Consumable Supplies	12,280	12,500	(220)	27,030	33,500	(6,470)

**Lehigh Valley Dual Language Charter School
Budget vs. Actual (Monthly and Year to Date)
(Accrual Basis)**

	For the One Month Ended August 31, 2020			For the Two Months Ended August 31, 2020		
	Actual August	Budget August	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
Other Costs:						
Public Relations / Marketing	432	400	32	777	750	27
Printing & Binding	-	-	-	-	-	-
Travel / Meals	-	-	-	130	130	(0)
Transportation School Bus	-	-	-	-	-	-
Postage and Delivery	518	500	18	1,085	1,100	(15)
Dues and Fees	-	-	-	2,295	2,295	-
Total Travel/Transportation	950	900	50	4,287	4,275	12
Student Activities:						
Security Services	-	-	-	-	-	-
Trips / Travel	383	4,000	(3,617)	383	4,000	(3,617)
Supplies	780	-	780	802	-	802
Total Student Activities	1,163	4,000	(2,837)	1,184	4,000	(2,816)
Books & Instructional Aids:						
Books and Periodicals	267	500	(233)	22,382	15,500	6,882
Educational Software	220	-	220	9,580	10,000	(420)
Total Books & Instruct. Aids	487	500	(13)	31,962	25,500	6,462
Equipment/Computers:						
Furniture/Equipment Purchases						
Classroom	-	-	-	-	-	-
Office	-	-	-	-	-	-
Operations/Maintenance	13,117	-	13,117	13,117	-	13,117
Computer Purchase						
Teachers / Admin	-	-	-	-	-	-
Classroom	52,917	14,400	38,517	63,517	25,000	38,517
Networking Server & Software	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Total Equipment	66,033	14,400	51,633	76,633	25,000	51,633
Site Cost:						
Building Lease	48,976	49,628	(652)	97,952	99,255	(1,303)
Repairs and Maintenance	5,824	6,364	(540)	9,830	10,364	(534)
Utilities	6,683	4,818	1,864	10,991	11,818	(827)
Communications - Telephone / Internet	4,790	3,000	1,790	8,324	6,000	2,324
Cleaning & Maintenance Supplies	3,011	2,000	1,011	7,543	7,500	43
Equipment Rental	2,047	1,667	380	4,094	3,333	761
Total Site Cost	71,331	67,476	3,855	138,735	138,270	464
Interest / Bank Fees	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-
Total Expenditures	422,658	379,784	42,874	733,438	689,477	43,961
Net Income / (Loss)	\$ 103,650	\$ 79,315	\$ 24,335	\$ 250,203	\$ 228,721	\$ 21,482
					5,732,377.55	

Lehigh Valley Dual Language Charter School
ESTIMATED STUDENT ENROLLMENT

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	18/20 Actual
REGULAR ED													
Allentown City SD	255	255	-	-	-	-	-	-	-	-	-	-	510
Bethlehem Area SD	148	148	-	-	-	-	-	-	-	-	-	-	286
Catasauqua Area SD	2	2	-	-	-	-	-	-	-	-	-	-	4
East Penn SD	2	2	-	-	-	-	-	-	-	-	-	-	4
Easton Area SD	16	16	-	-	-	-	-	-	-	-	-	-	32
Northampton Area SD	1	1	-	-	-	-	-	-	-	-	-	-	2
Parkland SD	2	2	-	-	-	-	-	-	-	-	-	-	4
Salisbury Township SD	-	-	-	-	-	-	-	-	-	-	-	-	-
Saucun Valley SD	6	6	-	-	-	-	-	-	-	-	-	-	12
Whitehall-Coplay SD	4	4	-	-	-	-	-	-	-	-	-	-	8
Wilson Area SD	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Regular Ed Students	436	436	-	-	-	-	-	-	-	-	-	-	872
SPECIAL ED													
Allentown City SD	13	13	-	-	-	-	-	-	-	-	-	-	-
Bethlehem Area SD	10	10	-	-	-	-	-	-	-	-	-	-	28
Total Special Ed Students	23	23	-	-	-	-	-	-	-	-	-	-	48
Total Students	459	459	-	-	-	-	-	-	-	-	-	-	918

Lehigh Valley Dual Language Charter School
 STUDENT REVENUE VARIANCE ANALYSIS
 For the Two Months Ended August 31, 2020

	Actual Students	Actual Rate	Actual Bill	Budgeted Students	Budgeted Rate	Budgeted Bill	Unit Variance	Dollar Variance
REGULAR ED								
Allentown City SD	510	10,070.65	428,002.63	478	10,407.66	414,571.79	32	13,430.84
Bethlehem Area SD	296	12,516.18	308,732.44	314	12,516.18	327,506.71	(18)	(18,774.27)
Catasauqua Area SD	4	11,785.77	3,928.59	2	11,909.52	1,984.92	2	1,943.67
East Penn SD	4	11,930.07	3,976.69	4	11,930.07	3,976.69	-	-
Easton Area SD	32	12,496.39	33,323.71	22	12,496.39	22,910.05	10	10,413.66
Northampton Area SD	2	12,412.51	2,068.75	4	12,412.51	4,137.50	(2)	(2,068.75)
Parkland SD	4	13,166.14	4,388.71	4	12,693.09	4,231.03	-	157.68
Salisbury Township SD	-	16,377.53	-	-	16,377.53	-	-	-
Saucon Valley SD	2	15,126.58	2,521.10	4	15,063.24	5,027.75	(2)	(2,506.65)
Whitehall-Coplay SD	12	10,683.75	10,683.75	10	10,395.26	8,662.72	2	2,021.03
Wilson Area SD	8	12,315.02	8,210.01	8	12,315.02	8,210.01	-	-
Total Regular Ed Students	874		805,836.38	850		801,219.17	24	4,617.21
SPECIAL ED								
Allentown City SD	26	24,888.30	53,924.65	24	25,721.16	51,442.32	2	2,482.33
Bethlehem Area SD	20	25,765.96	42,943.27	26	25,765.96	55,826.25	(6)	(12,882.98)
Total Special Ed Students	46		96,867.92	50		107,268.57	(4)	(10,400.65)
Total Students	920		\$ 902,704.30	900		\$ 908,487.74	20	\$ (5,783.44)

**Lehigh Valley Dual Language Charter School
Cash Flow Forecast
As of August 31, 2020**

	<u>Cash Forecast</u>
Net Cash @ 08/31/2020 (Not including investment or CD's to cover lines of credit)	\$ 481,416
School District Deposit @ 09/02/2020	407,486
Payroll @ 09/04/2020	(100,830)
Lowes @ 09/08/2020	(301)
PSERS @ 09/10/2020	(9,670)
Payroll @ 09/11/2020	(104,227)
403b Contribution @ 09/11/2020	(8,447)
Accounts Payable @ 09/11/2020	(43,437)
Transfer to Petty Cash @ 09/11/2020	(300)
Net Cash @ 09/11/2020	\$ 621,688
Estimated School District Deposits (09/12-09/30)	450,000
PSERS ER @ 09/18/2020	(126,082)
CARES Deposit @ 09/21/2020	9,851
Lunch Deposit @ 09/23/2020	565
Estimated Payroll @ 09/25/2020	(104,227)
Estimated 403b @ Contribution 09/25/2020	(8,447)
Estimated Accounts Payable 09/25/2020	(150,000)
Projected Cash @ 09/30/2020	\$ 693,348
<u>October 2020</u>	
Estimated School District Payments	450,000
Estimated PSERS EE @ 10/09/2020	(9,670)
Estimated Payroll @ 10/09/2020	(104,227)
Estimated 403b @ Contribution 10/09/2020	(8,447)
Estimated Accounts Payable @ 10/09/2020	(150,000)
Estimated CARES Deposit @ 10/21/2020	9,851
Estimated Title Funds Deposit @ 10/21/2020	55,000
Estimated Payroll @ 10/23/2020	(104,227)
Estimated 403b @ Contribution 10/23/2020	(8,447)
Estimated Accounts Payable @ 10/23/2020	(150,000)
Projected cash @ 10/31/2020	\$ 673,180

Lehigh Valley Dual Language Charter School
Aging Schedule & Recommended Payment Schedule
As of August 31, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	A/P @ 08/31/20	Estimated Payables	Total Payables	Paid 09/11/2020	Remaining Balance
4imprint	\$ 1,194.55					1,194.55		1,194.55	1,194.55	-
Anthony DeNicola	690.00					690.00	600.00	1,290.00	1,290.00	-
Cintas Corporation # 101	351.13					351.13	351.13	702.26	702.26	-
Colonial Intermediate Unit							1,833.30	1,833.30	1,833.30	-
Fraser Advanced Information Systems 129	2,047.02					2,047.02		2,047.02	2,047.02	-
Gopher		9,869.95				9,869.95		9,869.95	9,869.95	-
Gorman & Associates, P.C.	7,305.12					7,305.12		7,305.12	7,305.12	-
Hoffman Insurance Consultants	59.90					59.90		59.90	59.90	-
LaborLawCenter, Inc.							164.25	164.25	164.25	-
MBI Heating & Air Conditioning		3,246.85				3,246.85	1,266.00	1,266.00	1,266.00	-
Memic Idemnity Co		424.02				424.02	3,246.85	3,246.85	3,246.85	-
OST, Inc							424.02	848.04	848.04	-
Provident Life and Accident Ins Co	67.49					67.49		67.49	67.49	-
ReadyRefresh										-
Repice & Taylor, Inc.							5,974.00	5,974.00	5,974.00	-
School Datebooks							1,927.73	1,927.73	1,927.73	-
Staples Advantage		(42.40)				(42.40)		(42.40)		(42.40)
Stotz & Fatzinger Office Supply							2,177.35	2,177.35	2,177.35	-
The Council for Exceptional Children		220.00				220.00		220.00	220.00	-
UGI Utilities, Inc.8355	30.07					30.07		30.07	30.07	-
Verizon Wireless	700.86					700.86		700.86	700.86	-
Vivid Impressions							487.50	487.50	487.50	-
TOTAL	\$ 12,446.14	\$ 13,718.42	\$ -	\$ -	\$ -	\$ 26,164.56	\$ 17,230.28	\$ 43,394.84	\$ 43,437.24	\$ (42.40)

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
August 2020

Type	Date	Num	Memo	Account	Split	Debit	Credit
4imprint							
Bill	08/20/2020	8439050	Account # 3554455	10-0420-0420 Accounts Payable			31.55
Bill	08/21/2020	8442567	Account # 3554455	10-0420-0420 Accounts Payable			708.96
Bill	08/26/2020	8449311	Account # 3554455	10-0420-0420 Accounts Payable			487.59
Bill Pmt-Check	08/28/2020	5695	Account # 3554455	Lafayette - Operating 6078			31.55
601 Broad Development Group, LLC							
Bill	08/01/2020	August 2020		10-0420-0420 Accounts Payable			48,975.99
Bill	08/01/2020	072020-8		10-0420-0420 Accounts Payable			4,158.76
Bill	06/01/2020	072020-5		10-0420-0420 Accounts Payable			1,207.69
Bill	06/01/2020	072020-10		10-0420-0420 Accounts Payable			77.34
Bill	06/01/2020	072020-21W		10-0420-0420 Accounts Payable			12.81
Bill Pmt-Check	08/28/2020	5696		Lafayette - Operating 6078			48,975.99
Bill Pmt-Check	08/28/2020	5697		Lafayette - Operating 6078			5,455.60
Amazon							
Check	08/24/2020	eft	air purifiers	Lafayette - Operating 6078			3,650.00
Check	08/26/2020	eft		Lafayette - Operating 6078			1,473.02
Anthony DeNicola							
Bill	08/28/2020	08282020a		10-0420-0420 Accounts Payable			690.00
B.E.T. Locksmiths							
Bill Pmt-Check	08/14/2020	5672		Lafayette - Operating 6078			514.00
Carbon Lehigh Intermediate Unit Transport							
Bill	08/27/2020	08272020a	New Bus Driver Training	10-0420-0420 Accounts Payable			150.00
Bill Pmt-Check	08/26/2020	5698	New Bus Driver Training	Lafayette - Operating 6078			150.00
Cardmember Service							
Bill	08/05/2020	08052020a	Acct # 4798 5100 5088 7047	10-0420-0420 Accounts Payable			1,644.72
Bill Pmt-Check	08/26/2020	5699	Acct # 4798 5100 5088 7047	Lafayette - Operating 6078			1,644.72
Cintas Corporation # 101							
Bill	08/27/2020	4058974658	15528473	10-0420-0420 Accounts Payable			351.13
Colonial Intermediate Unit							
Bill	08/01/2020	122417		10-0420-0420 Accounts Payable			62,049.19
General Journal	08/01/2020	T16-13R	Reverse of GJE T16-13 - OT -	10-1241-330-000 Other Professio			7,844.05
Bill Pmt-Check	08/14/2020	5673		Lafayette - Operating 6078			62,049.19
Bill	08/15/2020	122451		10-0420-0420 Accounts Payable			2,600.86
Bill	08/15/2020	122483		10-0420-0420 Accounts Payable			28,114.31
Bill Pmt-Check	08/28/2020	5700		Lafayette - Operating 6078			30,915.17
Defender Electrical Contractors							
Bill Pmt-Check	08/14/2020	5674	VOID:	Lafayette - Operating 6078		0.00	2,388.63
Bill Pmt-Check	08/14/2020	5682		Lafayette - Operating 6078			2,047.02
Fraser Advanced Information Systems 129							
Bill Pmt-Check	08/14/2020	5675	603-0188129	Lafayette - Operating 6078			2,047.02
Bill	08/29/2020	5011741402	603-0188129	10-0420-0420 Accounts Payable			2,047.02
Gopher							
Bill	08/01/2020	9752501	5527179	10-0420-0420 Accounts Payable			3,000.00
Bill	08/01/2020	9743304	5527179	10-0420-0420 Accounts Payable			6,869.95
Gorman & Associates, P. C.							
Bill	08/24/2020	2425		10-0420-0420 Accounts Payable			7,305.12
Guardian Dental							
Bill	08/01/2020	August 2020	Group ID 00 558787	10-0420-0420 Accounts Payable			4,050.86
Bill Pmt-Check	08/26/2020	5701	Group ID 00 558787	Lafayette - Operating 6078			4,222.42
Highmark Blue Shield							
Bill	08/01/2020	August 2020	Acct # 2693560001	10-0420-0420 Accounts Payable			60,282.89
Bill Pmt-Check	08/28/2020	5702	Acct # 2693560001	Lafayette - Operating 6078			60,953.87
Hope Ministries and Community Services							
Bill	08/01/2020	07202020a	Denation / Bristol Colon Conference	10-0420-0420 Accounts Payable			3,000.00
Bill Pmt-Check	08/28/2020	5703	VOID: Denation	Lafayette - Operating 6078		0.00	0.00
Bill Pmt-Check	08/28/2020	5717	VOID: Denation	Lafayette - Operating 6078		0.00	0.00
Bill Pmt-Check	08/28/2020	5718	Denation / Bristol Colon Conference	Lafayette - Operating 6078			3,000.00
InterneFax Service							
Check	08/04/2020	eft		Lafayette - Operating 6078			14.10
Jermie Billingsby							

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
August 2020

	Type	Date	Num	Memo	Account	Split	Debit	Credit
Jorge Gomez	Bill Pmt-Check	08/14/2020	5676	Tuition Reimbursement	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,250.00
	Bill Pmt-Check	08/28/2020	5704	Tuition Reimbursement	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,250.00
LaborLawCenter, Inc.	Bill	08/12/2020	08122020a		10-0420-0420 Accounts Payable	10-2620-610-000 General Supplie		1,000.00
	Bill	08/12/2020	08122020b		10-0420-0420 Accounts Payable	10-2620-610-000 General Supplie		1,000.00
	Bill Pmt-Check	08/14/2020	5677		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,000.00
	Bill	08/01/2020	1000573253		10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		59.90
Lehigh Valley Fence Company	Bill	08/01/2020	5362		10-0420-0420 Accounts Payable	10-2620-430-006 Building		5,150.00
	Bill Pmt-Check	08/28/2020	5705		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		5,150.00
Lowe's	Check	09/20/2020	eft		Lafayette - Operating 6078	10-2620-610-000 General Supplie		252.44
	Check	08/24/2020	eft		Lafayette - Operating 6078	10-2620-610-000 General Supplie		267.45
	Check	08/25/2020	eft		Lafayette - Operating 6078	10-2620-610-000 General Supplie		30.56
	Check	08/25/2020	eft		Lafayette - Operating 6078	10-2620-610-000 General Supplie		1.14
MEI Heating & Air Conditioning	Bill	08/25/2020	837283	LVDLCS0000675	10-0420-0420 Accounts Payable	10-2620-430-007 HVAC		164.25
	Bill Pmt-Check	08/28/2020	5706	LVDLCS0000675	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		164.25
McGraw-Hill School Education LLC	Bill	09/04/2020	113440569001	Acct # 3687234	10-0420-0420 Accounts Payable	10-1110-640-000 Books & Periodi		266.70
	Bill Pmt-Check	08/28/2020	5707	Acct # 3687234	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		266.70
MG Trust	Check	08/06/2020	eft	403b Adjustment	Lafayette - Operating 6078	-SPLIT-		107.22
	Check	08/10/2020	eft	403b Adjustment	Lafayette - Operating 6078	10-0450-0469 EE 403b		67.31
	Check	08/14/2020	eft	403b Adjustment	Lafayette - Operating 6078	-SPLIT-		8,160.72
	Check	08/26/2020	eft	403b Adjustment	Lafayette - Operating 6078	-SPLIT-		8,392.43
Monks Security Systems	Bill	08/11/2020	20840-12109		10-0420-0420 Accounts Payable	10-2620-350-000 Security Servic		1,196.00
	Bill Pmt-Check	08/14/2020	5678		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,196.00
Northampton Area School District	Bill Pmt-Check	08/14/2020	5679		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,075.75
	Bill	08/11/2020	LVDLCS-01		10-0420-0420 Accounts Payable	10-2620-750-000 Equipment - Ori		3,246.85
Party City	Check	08/13/2020	eft		Lafayette - Operating 6078	10-3270-610-000 General Supplie		21.18
	Check	08/17/2020	eft		Lafayette - Operating 6078	10-3270-610-000 General Supplie		21.18
Provident Life and Accident Ins Co	Bill	08/01/2020	07982020-98052020		10-0420-0420 Accounts Payable	10-0460-0462 Medical		424.02
	Check	08/11/2020	eft		Lafayette - Operating 6078	10-0460-0461 PSERS		14,378.51
Purchase Power	Bill	08/20/2020	06202020a	8000-9090-0721-6661	10-0420-0420 Accounts Payable	10-2390-530-000 (Communications		503.50
	Bill Pmt-Check	08/28/2020	5708	8000-9090-0721-6661	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		503.50
Raymond James Financial Services	Check	08/28/2020	7888203		BB&T	F&G Annuity		250,010.00
	Bill Pmt-Check	08/14/2020	5680	0447919688	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		4.23
Repice & Taylor, Inc	Bill	08/22/2020	0040447919688	0447919688	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		67.49
	Bill	08/01/2020	5056		10-0420-0420 Accounts Payable	10-2515-300-000 Financial Accou		5,974.00
Salisbury Township School District	Bill Pmt-Check	08/14/2020	5681		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		5,974.00
	Bill Pmt-Check	08/14/2020	5682		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		6,330.36
Sarvas Learning Company LLC	Bill Pmt-Check	08/14/2020	5684	Acct # 2545153	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,544.13
	Check	08/21/2020	eft		Lafayette - Student 6080	10-3270-610-000 General Supplie		258.11
Scholastic book Fairs	Bill Pmt-Check	08/14/2020	5683	00821742	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,462.56
Scholastic Inc.	Check	08/14/2020	5683		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,462.56
School Specialty	Bill Pmt-Check	08/14/2020	5683		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,462.56

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
August 2020

Type	Date	Num	Memo	Account	Split	Debit	Credit
Bill Pmt-Check	08/14/2020	5684	1256208	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		32.98
Selective Insurance Company of America							
Bill	08/11/2020	08112020a	Acct # 915-883-402	10-0420-0420 Accounts Payable	10-2620-523-000 General Propert		1,456.00
Bill Pmt-Check	08/28/2020	5709	Acct # 915-883-402	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,456.00
Staples Advantage							
Bill	08/04/2020	3453260579	ATL 1236086	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		137.79
Credit	08/07/2020	3453423435	ATL 1236086	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		
Bill Pmt-Check	08/14/2020	5885	ATL 1236086	Lafayette - Operating 6078	10-0420-0420 Accounts Payable	180.19	
Bill Pmt-Check	08/28/2020		QuickBooks generated zero amount to Lafayette - Operating 6078	Lafayette - Operating 6078	10-0420-0420 Accounts Payable	0.00	
Stob & Fatzinger Office Supply							
Bill	08/03/2020	254975		10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		166.91
Bill Pmt-Check	08/14/2020	5886		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		166.91
Bill	08/24/2020	265865		10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		621.00
Bill Pmt-Check	08/28/2020	5710		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		621.00
Streamline HR							
Check	08/17/2020	eft		Lafayette - Operating 6078	10-2514-302-000 Payroll Fees		1,089.50
The American Heart Association							
Check	08/19/2020	eft		Lafayette - Student 8080	10-3210-510-000 General Supplie		171.00
The Council for Exceptional Children							
Bill	08/04/2020	R.274551	1287396	10-0420-0420 Accounts Payable	10-1110-650-000 Inst. Software		220.00
UGI Utilities, Inc.8355							
Bill Pmt-Check	08/14/2020	5687	511310752027	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		15.74
Bill	08/25/2020	68252020a	511310752027	10-0420-0420 Accounts Payable	10-2620-621-000 Gas		30.07
Uline							
Bill Pmt-Check	08/14/2020	5688		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,413.48
Bill	08/18/2020	123313538	11723132	10-0420-0420 Accounts Payable	10-2620-610-000 General Supplie		376.06
Bill Pmt-Check	08/28/2020	5711	11723132	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		376.06
UNUM Life Insurance Company of America							
Bill	08/01/2020	August 2020	0656929-001 0	10-0420-0420 Accounts Payable	-SPLIT-		2,094.88
Bill Pmt-Check	08/28/2020	5712	0656929-001 0	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,156.33
UNUM Life Insurance Company of America EE							
Bill	08/01/2020	August 2020	0656930-001 6	10-0420-0420 Accounts Payable	10-0460-0462 Medical		286.40
Bill Pmt-Check	08/28/2020	5713	0656930-001 6	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		274.82
Verizon Wireless							
Bill Pmt-Check	08/14/2020	5689	Acct # 823032866-00001	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		733.00
Bill	08/25/2020	9861567743	Acct # 823032866-00001	10-0420-0420 Accounts Payable	10-2620-530-000 Communications		709.86
Vision Service Plan							
Bill	08/07/2020	August 2020	Client ID 30034388	10-0420-0420 Accounts Payable	10-1110-210-000 Group Insurance		723.02
Bill Pmt-Check	08/14/2020	5690	Client ID 30034388	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		723.02
Bill Pmt-Check	08/28/2020	5714	Client ID 30034388	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		741.00
Vivid Impressions							
Bill	08/24/2020	3748		10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		385.00
Bill Pmt-Check	08/28/2020	5715		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		385.00
Walmart							
Check	08/05/2020	eft		Lafayette - Operating 6078	10-3210-510-000 General Supplie		195.99
Check	08/05/2020	eft		Lafayette - Operating 6078	10-3210-510-000 General Supplie		112.94
Waste Management of Pennsylvania, Inc.							
Bill Pmt-Check	08/14/2020	5691	VOID: 20-38594-63007	Lafayette - Operating 6078	10-0420-0420 Accounts Payable	0.00	
Bill Pmt-Check	08/14/2020	5693	20-38594-63007	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		413.84
Bill	08/19/2020	3477332-0203-5	20-38594-63007	10-0420-0420 Accounts Payable	10-2620-430-004 Trash Removal		509.50
Bill Pmt-Check	08/28/2020	5716	20-38594-63007	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		509.50
WaWa							
Check	08/12/2020	eft		Lafayette - Operating 6078	10-2790-620-000 Energy		60.53
Wix.com							
Check	08/31/2020	eft		Lafayette - Operating 6078	10-2390-540-000(Advertising)		432.48