

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – January 25, 2022
6:00 p.m. Public Meeting
Executive Session at 5:50 p.m.

1. Approval of LVDLCS December 14, 2021 Board Meeting Minutes
2. CEO/COO and Principal's Report
 - Student Representative Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - Renovation Updates and Change Orders – Informational and Approval
 - Fire Alarm System Update – Informational
 - Review of Renovations Timeline & Other Milestones
5. New Business
 - 2022 Statement of Financial Interest – Distribution to Board
 - Arrest/Conviction Report And Certification Form for 2022- Distribution to Board
 - ESSER II & III Updates
 - Renewal of Embassy Bank Credit Line
 - Viewing of Liberty High School Distinguished Diversity Awards
 - Discussion To Form a LVDLCS Senior Scholarship
 - Review of 8th Grade Brochures
6. Personnel
 - Ms. Edelen- Miller – FMLA
 - Ms. S. Gonzalez - FMLA
7. Public Comment and Correspondence
 - Invitation to Attend LVDLCS Alumni Panel Discussion – 1/26/2022 3:00-4:00 p.m.
8. Other
 - -
9. Next Board Meeting-Tuesday, February 22, 2022, 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 December 14, 2021 - 6:00 p.m.

Welcome and Introductions

Mrs. Gutierrez welcomed those in attendance and called the meeting to order. Mrs. Gutierrez 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. López, Mr. Santana, Ms. Weaver, Dr. Rance-Roney, Ms. Parrales, Mrs. Gutierrez

Excused: Mr. Paulino

Staff Present: Mrs. Pérez, Mrs. Herrmann, Mr. Zapata, Mrs. E. Gonzalez, Ms. Krock, Ms. Zervos

Parents/Students: Michelle and Robert Ramos, Antonia Ramirez, Sophia Ramos, David Walker

Zoom Present: Mr. Cancel, Ms. J. Morales, Ms. S. Gonzalez, "Phillip"

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of November 16, 2021.

Mrs. López called for a motion to **approve the November 16, 2021 meeting minutes**. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

CEO/COO and Principal's Report

1. School Activities

- Fire Drill – To be scheduled week of 12/13/21
- 11/16/21 - 11/30/21: Book Fair
 - **Each child was given a maximum of \$15.00 to spend on books**
 - **Total expenditure: \$7,466.03**
 - **Winter Holiday Gift: \$1,609.87**
- 11/19/21: Assembly - Tales from a Bike Seat
- 11/22 and 11/23: Parent Teacher Conferences (Conference Report Attached)
- 12/3/21: Picture Retake Day
- 12/10/21: Mid-Quarter Marking Period 2

Upcoming Events

- 12/17: Assemblies: Unique Game Show
- 12/17: 2nd Marking Period Progress Reports sent home
- 12/23 - 1/2/22: Winter Break
- 1/3/22: Students return to school

2. Facilities

- Technology – Still waiting on IU to install upgraded internet services
- Building – ELCEC construction continues (change orders included on board agenda)

3. Business Office

- Enrollment – 456
- Transportation – Allentown transportation issues continue
- Waiting List – fluctuates based upon receipt of enrollments and filling available spots
- PIMS – All reports have been submitted on time.

4. Community Support

- Center for Humanistic Change scheduled to come to LVDLCS on Friday, December 17th to present “One World, Many Races, How to live with one another” with 7th/8th grade on (Diversity Understanding)

5. Student Services

- Tales From a Bike Seat - focused on diversity, cultural exchange, character education, growth mindset

6. Programs

- After School Average Attendance for week of 12/3 and 12/10: **56**
- Saturday School Average Attendance for 9/25 - 12/11: **48 * this number does not include the Explorer Program attendance.**

7. Leadership Team Meetings – held weekly

Student Presentation from 3rd Grade reading their Hispanic heritage books.

Financial Report and Approval of Payments:

Mrs. Gutierrez guided the Board through the review of finances (unaudited) as of November 30, 2021. On the Balance Sheet, Cash as of 11/30/2021 was \$1,594,832; this includes cash in the operating accounts, CDs and the DLP Investment. The school’s ending Fund Balance at 11/30/2021 was \$1,819,656; Accounts Payable was \$127,854, while Accrued Payroll was \$533,921. For the 5 months ending 11/30/2021, the school had an operating deficit of -\$77,951 compared to a budgeted YTD surplus of \$266,034, and is currently projecting a year-end operating surplus of \$289,401.

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending November 30st, 2021 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Dr. Rance-Roney. Motion was passed unanimously.

Old Business

- **Renovation Update** - Meetings are held every two weeks to go over progress and change orders as needed. The nurse office was done during the Thanksgiving holiday. All other work is progressing. A summary of the cost was provided to the Board with up to date payments.
- **Fire Alarm System** – The previous owner of the Building Mark Mulligan, because of discussions with the city and the fact that the alarms must be maintained in tandem, He has agreed to be responsible for picking the contractor and making sure that both the systems in the building are corresponding each other and going to take responsibility to get this installed properly and do a special assessment to the school at such time to cover their costs.
- **Mr. Zapata & Mrs. Parrales Act 55 Certification** - Congratulation on completing the program.

New Business

- **Middle States Accreditation Letter Report** – The Mid-term report for the Middle States Association was found to be complete with no concerns.
- **2020-2021 Final External Financial Audit Report** - Report was given to the board for review. There were no findings to the school. There was only one recommendation about coding for Charter Choices, our new business manager.

Mr. Lopez called for a motion to approve the **2020-2021 Final External Financial Audit Report** as presented for submission. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

- **ESSER Budget Update** – The changes allow the school to remove the construction from the grant and replace it with teacher salaries making simpler the grant to pass because construction funding has a more difficult path through the approval process.

Ms. Weaver called for a motion to approve the **changes to the ESSER Budget as presented**. Motion was seconded by Mr. Lopez. Motion was accepted unanimously.

- **Results of Book Fair** – This year each child received a maximum of \$15.00 to spend on books, totaling all expenditure to \$7,466.03 plus an additional Winter Holiday Gift for \$1,609.87.
- **Formal Students Panel Presentation** – On January 26, 2022, from 3:00 - 4:00 p.m. of the early dismissal professional development, the school will have 4 - 6 former students coming to answer questions related to how well-prepared they were for high school and beyond.
- **1st Marking Period Disciplinary Report**- Total Discipline Referrals = 51, Students with Referrals = 27. 21 out of the 51 write ups came from FOUR students (41% of all write ups.) Thanks to all of you amazing teachers for all of the hard work you do every day to support our students' behavioral needs!

Personnel

- Ms. Rosa Borrero – Register Nurse – New Hire she will begin on 1/18/22

Mr. Lopez called for a motion to approve the **Personnel issues as presented**. Motion was seconded by Ms. Parrales. Motion was accepted unanimously.

Public Comment and Correspondence

- Ms. Parrales Board Member Swearing Oath
- Boy Scouts Thank-you Note
- BASD Board Meeting – Lehigh Valley Academy’s charter got approved for 5 years and agreed to a student cap
- Laros Meeting notes where shared with the Board

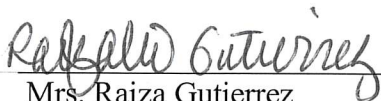
Other

- Mr. Leinhauser, Mr. Lopez and Ms. Perez attended a court hearing this morning; LVDLCS was approved for property tax exemption based upon our status as a school.

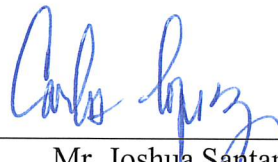
Next Board Meeting will be Tuesday January 25, 2022 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Mr. Lopez seconded by Ms. Weave. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:55 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez
President

 1/25/2022

Mr. Joshua Santana
Board Secretary

**Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
January 25, 2022**

1. School Activities

- Fire Drill – 12/14/21 at 2:15 PM (3 min, 10 sec) and
1/13/22 at 2:15 PM (2 min, 41 sec)
- 12/17/21: Assembly - Unique Game Show
- 12/22/21: Holiday Dress Up Competition with DoJo Voting
- 1/15/22: Explorers Saturday Program Resumes
- 1/21/22: End of 2nd Marking Period

Upcoming Events

- 1/26: Early Dismissal with Returning Student Panel
- 1/28: Assembly - Diversity in Dance (Virtual)
- 2/1: McKinney Vento Homeless Monitoring Visit
- 2/16 and 2/17: Early Dismissal - Parent Teacher Conferences

2. Facilities

- Technology – IU continues to be waiting on parts from their supplier
- Building – ELCEC construction continues (updates/change orders on board agenda)

3. Business Office

- Enrollment – 455
- Transportation – District transportation issues continue - buses arrive late both for the AM and PM bus runs
- Waiting List – fluctuates based upon receipt of enrollments and filling available spots
- PIMS – All reports have been submitted on time.

4. Community Support

- LVDLCS will be providing books to the Children's Little Library at St. Peter's Lutheran Church in Allentown and sharing location of Little Library so students have access to books on weekends/breaks

5. Student Services

- Center for Humanistic Change - Friday, December 17th presented "One World, Many Races, How to live with one another" with 7th/8th grade on (Diversity Understanding)

6. Programs

- After School Program scheduled to restart on 2/14/22
- Saturday School Program scheduled to restart on 1/29/22

7. Leadership Team Meetings – held weekly

Social Work Report 2021

Social Workers: *Lorna Medina and Sonia Sarmiento*

Social Work

- _56_ Number of referrals YTD
- _12_ Number of Closed Cases
- _44_ Number of Open Cases
- _2_ Number of CYS referrals YTD

	LM	SS
TOTALS	16	28
Case Management	13	18
Short Term Counseling	3	16 (6 also CM Cases)
Information and Referrals	1	7 (out of 12 closed cases)

Student Assistance Program (SAP)

Members of the SAP Team: *Joselin Blanco-Padilla, Evelyn Deschamps, Anthony DeNicola, Grace Neyra, Vanessa Soto, Judith Yuñez, Brendon Zapata*

- _5_ Number of referrals
- _4_ Number of Open Cases
- _4_ Pending Referrals

Case Status	Decline in Academic Performance	At-risk Behaviors with 3 failed disciplinary actions	Truancy	Transitional Mental Health Services
Open	3	2	1	0
Pending		4		1

SAP team meets with CHC Representative the third Wednesday of each month to discuss cases, assess student and school needs, share resources and services.

CHC and SAP team presentation to Spanish Parent Support group scheduled for 1/28/2022.

Trainings/ Workshops / Meetings

Parent Workshop – STEPS Systematic Training for Effective Parenting

Center for Humanistic Change completed a parenting series in Spanish for our school on October 5, 12, 19 and November 1. This was a request from last year's parent support group.

Diversity Training for Middle School students and teachers for grades 6 to 8th grade participated in the training provide by Center for Humanistic Change on December 10, 2021

Education and Assessment of Bullying – Students in 7th and 8th grades have participated in education of what is bullying and what it is not. While completing an assessment of bullying in the school. Both Ms. Lorna and I are working on tabulating the findings to bring it to Administration and work on setting forth next steps and interventions.

Parent Support Group Spanish – the purpose of this group is for parents with similar life experiences and common challenges, to meet and help each other while helping themselves. Sharing ideas, resources, frustrations and successes. The group meets via google meets every other Friday starting January 14th. Below are future presentations:

January 28	Student Assistance Program CHC LVDLCS
February 11	Meet Mr. Zapata
February 25	Social Media 101 for Parents in Spanish Offered by Pennsylvania's Office of Attorney General

Lehigh Valley Dual Language Charter School
Financial Statements
December 31, 2021

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January 2022

**Members of the Board of Trustees
Lehigh Valley Dual Language Charter School**

This Summary and Management Report presents information we believe is important to you as members of the school board. We encourage you to review the sections of this report and we would be pleased to furnish additional information as requested.

Monthly financials are intended to provide a snapshot of the financials as of a specific point in time. As a result, they are subject to variances due to timing – the most common example is when invoices are received after the financials are prepared.

Key December Highlights:

- Cash Position Decreased to \$875K Due as District Receivables Increased
- Current Ratio = 1.6 (Standard = 1.1) and Days COH = 38.4 (Standard is 60.0)
- Projected Operating Net Income at December 31 = \$173K (exclusive of Building Acquisition)
- Fund Balance (Assigned + Unassigned+Net Income) = \$1.8M

1. Balance Sheet

Balance Sheet Analysis	[A] 6/30/2020 (Final)	[A] 6/30/2021 (Audited)	[B] 12/31/2021	[C] = [B] - [A] Increase (Decrease)
Assets				
Cash	1,142,917	1,019,683	875,401	\$ (144,282)
Escrow	-	-	-	\$ -
Investments	914,625	922,641	922,641	\$ -
District Receivables	680,702	518,950	265,406	\$ (253,545)
Federal Receivables	45,354	51,223	329,794	\$ 278,571
State Receivables	-	34,033	-	\$ (34,033)
Fixed Assets - Net	724,624	686,481	9,797,347	\$ 9,110,867
Liabilities				
Accounts Payable	29,459	120,803	161,096	\$ 40,293
Accrued Payroll	621,158	701,948	523,564	\$ (178,384)
Notes Payable	-	-	8,458,283	\$ 8,458,283
Fund Balance				
Nonspendable	268,367	272,507	16,678	\$ (255,829)
Assigned	1,694,459	1,875,000	1,875,000	\$ -
Unassigned	196,132	9,362	425,208	\$ 415,846
Net Income	258,549	160,017	(451,021)	\$ (611,038)

- The school’s combined Cash and Investment Balances decreased slightly to \$1,798,042 at December 31st as the school awaits Local, State and Federal receipts. The Federal Programs Team at Charter Choices has requested an expedited payment of \$202,168 in Title and ESSER grant funds from the Pennsylvania Department of Education.
- Total Current Liabilities on December 31, 2021 represent a \$665,614 increase since June 30th due to the addition of monthly mortgage payments and use of a \$200K Line of Credit in Fall 2021. These added liabilities are partially offset by the Summer payout of Accrued Payroll.

- The building purchase occurred in August and is reflected as a Fixed Asset and as a Long-Term Liability on the Balance Sheet. It is also shown on the Budget-to-Actual report at the bottom in a separate section.

2. Budget to Actual for the Six Months Ended December 31, 2021

Income Statement Analysis	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
REVENUES			
Local Sources	3,073,084	2,787,741	285,343
State Sources	20,191	13,461	6,730
Federal Sources	559,740	815,473	(255,733)
EXPENDITURES			
Personnel	2,447,837	2,200,456	247,381
Contracted Services	90,035	134,064	(44,029)
Property Services	441,174	713,500	(272,326)
Other Purchased Services	202,324	157,138	45,186
Supplies and Instructional Aids	232,222	145,700	86,522
Building, Furniture & Equipment	5,563	40,000	(34,437)
Debt Service	300,022	-	300,022
Other Expenses	26,920	2,800	24,120
Net Change Before Building Transaction	(93,082)	223,017	(316,099)

- Local Revenues of \$3,073,084 are several percentage points over the YTD budgeted amount as the school has maintained healthy enrollment and tuition rates have increased. Similarly, Total Revenues for the year are projected at \$8,492,385 (\$552K over budget). Federal and State Revenues will be booked in the Spring when they are anticipated to be received.
- Total Expenses are slightly over budget (by \$347K) due to offsetting variances on Personnel, Property Services, Instructional Supplies and the replacement of Rental Costs with Debt Service payments. Total Expenses are projected at \$8,319,654 (\$641K over budget).
- The school currently projects a year-end Operating Surplus of \$172,731 (exclusive of the Building Acquisition) and will utilize nearly \$1.5M in COVID-relief funding (ESSER II, ARP ESSER) in FY22.

**Lehigh Valley Dual Language
Charter School
Comparative Balance Sheets**

	June 30, 2021 (Audited)	December 31, 2021	Increase (Decrease)
ASSETS			
Current Assets			
Operating Cash	1,019,683	875,401	(144,282)
Investments	922,641	922,641	-
District Tuition Payments Receivable	518,950	265,406	(253,545)
Other Receivables	17,713	33,004	15,291
Federal Receivables	51,223	329,794	278,571
State Receivables	34,033	-	(34,033)
Prepaid Expenses	22,507	16,678	(5,829)
Total Current Assets	2,586,749	2,442,923	(143,826)
Fixed Assets - net	686,481	9,797,347	9,110,867
Other Assets			
Note Receivable - Good New Ventures	277,000	277,000	-
Interest Receivable - Good New Ventures	43,701	55,917	12,216
Other Assets	242,211	-	(242,211)
Deferred Outflow of Resources	826,303	826,303	-
Total Other Assets	1,389,215	1,159,220	(229,996)
TOTAL ASSETS	4,662,445	13,399,490	8,737,045
LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Accounts Payable	120,803	161,096	40,293
Accrued Payroll Expenses	701,948	523,564	(178,384)
Deferred Revenues	868	868	-
Mortgage Payable - Current	-	588,415	588,415
Line of Credit	-	200,000	200,000
Due to General Fund	9,156	24,447	15,291
Total Current Liabilities	832,775	1,498,389	665,614
Other Liabilities			
Food Service Deferred Inflows of Resources	12,373	12,373	-
Food Service Net Pension Liability	64,576	64,576	-
Deferred Inflows of Resources	714,208	714,208	-
Mortgage Payable	-	7,869,869	7,869,869
Net OPEB Liability	258,486	258,486	-
Net Pension Liability	5,506,624	5,506,624	-
Total Other Liabilities	6,556,267	14,426,136	7,869,869
TOTAL LIABILITIES	7,389,042	15,924,525	8,535,483
EQUITY			
Amount Provided for Pension	(5,729,964)	(5,729,964)	-
Invested in Capital Assets	686,481	9,797,347	9,110,867
Amount Provided for Long term debt	-	(8,458,283)	(8,458,283)
Non Spendable	272,507	16,678	(255,829)
Assigned	1,875,000	1,875,000	-
Unrestricted	9,362	425,208	415,846
Net Income	160,017	(451,021)	(611,038)
TOTAL EQUITY	(2,726,597)	(2,525,035)	201,563
TOTAL LIABILITIES & EQUITY	4,662,445	13,399,490	8,737,045
Balance Sheet Metrics			
Current Ratio	3.11	1.63	(1.48)
Days Operating Cash on Hand	59.85	38.41	(21.44)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

Budget-to-Actual

Six Months Ended December 31, 2021

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget	[D] EOY Projection	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
REVENUES						
Revenues from Local Education Agencies						
School District - Regular Education	2,632,199	2,453,831	178,368	5,160,997	4,907,662	253,335
School District - Special Education	409,040	301,164	107,876	780,070	602,327	177,743
Total Local Educational Agency Revenue	3,041,239	2,754,995	286,244	5,941,067	5,509,989	431,078
Other Local Revenues						
Interest Income	12,291	14,500	(2,209)	26,791	29,000	(2,209)
Student Activities Revenues	5,076	7,500	(2,424)	12,576	15,000	(2,424)
Lease Income	10,748	10,746	2	21,494	21,492	2
Miscellaneous	3,730	-	3,730	3,730	-	3,730
Prior Fund Balance	-	-	-	285,000	285,000	-
Total Local Revenue -Other	31,845	32,746	(901)	349,591	350,492	(901)
Revenues from State Sources						
Ready to Learn Grant	20,191	13,461	6,730	26,921	20,191	6,730
Total State Revenues	20,191	13,461	6,730	26,921	20,191	6,730
Revenues from Federal Sources						
IDEA Pass-Through	-	-	-	20,900	20,900	-
Title I Grant	84,417	90,105	(5,688)	219,575	225,263	(5,688)
Title II Grant	-	9,192	(9,192)	13,789	22,981	(9,192)
Title III Grant	18,662	6,732	11,930	28,761	16,831	11,930
Title IV Grant	6,120	6,912	(792)	16,488	17,281	(793)
CARES Act - ESSER II Funding	97,882	260,889	(163,007)	652,222	652,222	-
CARES Act - ARP ESSER III Funding	125,695	333,643	(207,948)	834,107	834,107	-
Food Service Revenues	226,964	108,000	118,964	388,964	270,000	118,964
Total Federal Revenues	559,740	815,473	(255,733)	2,174,806	2,059,585	115,221
TOTAL REVENUES	\$ 3,653,015	\$ 3,616,675	\$ 36,340	\$ 8,492,385	\$ 7,940,257	\$ 552,128
EXPENDITURES						
Personnel Costs						
Salaries and Wages (includes incentives)	1,604,705	1,380,259	224,446	3,612,285	3,225,550	386,735
Insurances	363,719	396,128	(32,409)	898,624	931,033	(32,409)
Retirement	324,671	286,584	38,087	700,183	662,096	38,087
Employer Taxes	135,473	124,365	11,108	301,785	290,677	11,108
Other benefits	19,269	13,120	6,149	38,949	32,800	6,149
Total Salaries	2,447,837	2,200,456	247,381	5,551,826	5,142,156	409,670
Contracted Services						
Audit	8,157	6,000	2,157	14,157	12,000	2,157
Legal Services	10,188	-	10,188	20,188	10,000	10,188
Business Services	24,000	37,200	(13,200)	61,200	74,400	(13,200)
Board Member Services	-	2,500	(2,500)	2,500	5,000	(2,500)
Professional Development	19,410	9,700	9,710	33,960	24,250	9,710
Professional Consultant	9,107	-	9,107	9,107	-	9,107
Special Education Services	11,983	15,364	(3,381)	40,028	43,409	(3,381)
Payroll Service	7,190	8,500	(1,310)	15,690	17,000	(1,310)
Additional Programs/Extended Day	-	54,800	(54,800)	136,500	137,000	(500)
Total Professional & Technical Services	90,035	134,064	(44,029)	333,330	323,059	10,271
Property Services						
Building rental	54,653	300,000	(245,347)	54,653	600,000	(545,347)
Utilities	25,422	40,000	(14,578)	80,422	80,000	422
Repairs & Maintenance	343,487	362,500	(19,013)	724,620	725,000	(380)
Equipment Rental	13,069	11,000	2,069	24,069	22,000	2,069
Cleaning and Maintenance Supplies	4,543	-	4,543	4,543	-	4,543
Total Property Services	441,174	713,500	(272,326)	888,307	1,427,000	(538,693)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

Budget-to-Actual

Six Months Ended December 31, 2021

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget	[D] EOY Projection	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
Other Purchased Services						
Transportation	26,101	10,800	15,301	42,301	27,000	15,301
Insurance	13,760	17,838	(4,078)	31,598	35,676	(4,078)
Telecommunications	25,305	28,500	(3,195)	53,805	57,000	(3,195)
Public Relations	2,145	1,000	1,145	3,145	2,000	1,145
Printing	152	-	152	152	-	152
Student Meals	126,620	96,000	30,620	270,620	240,000	30,620
Travel	880	3,000	(2,120)	3,880	6,000	(2,120)
Other	7,361	-	7,361	7,361	-	7,361
Total Other Purchased Services	202,324	157,138	45,186	412,862	367,676	45,186
Supplies and Instructional Aides						
Books	76,183	72,500	3,683	177,683	174,000	3,683
Educational Software	21,785	7,500	14,285	29,285	15,000	14,285
Instructional Supplies	73,706	21,500	52,206	100,206	48,000	52,206
Pupil Health Supplies	243	-	243	243	-	243
Special Education Supplies	4,721	15,700	(10,979)	27,021	38,000	(10,979)
Student Meals	4,295	-	4,295	4,295	-	4,295
Maintenance Supplies	18,484	10,000	8,484	28,484	20,000	8,484
Student Activities	11,337	-	11,337	11,337	-	11,337
Administration Supplies	21,468	18,500	2,968	39,968	37,000	2,968
Total Supplies	232,222	145,700	86,522	418,522	332,000	86,522
Furniture & Equipment						
Building, Furniture & Equipment	2,646	-	2,646	2,646	-	2,646
Technology	2,917	40,000	(37,083)	80,419	80,000	419
Total Furniture & Equipment	5,563	40,000	(34,437)	83,065	80,000	3,065
Other Expenses						
Dues & Fees	26,920	2,800	24,120	31,120	7,000	24,120
Total Other Expenses	26,920	2,800	24,120	31,120	7,000	24,120
Debt Service & Other Items						
Debt Service	294,644	-	294,644	588,644	-	588,644
Interest	5,378	-	5,378	11,978	-	11,978
Total Debt Service	300,022	-	300,022	600,622	-	600,622
Budgetary Reserve	-	-	-	-	-	-
Total Expenditures	\$ 3,746,097	\$ 3,393,658	\$ 347,061	\$ 8,319,654	\$ 7,678,891	\$ 640,763
Net Change in Fund Balance - Operating	\$ (93,082)	\$ 223,017	\$ (316,099)	\$ 172,731	\$ 261,366	\$ (88,635)
Other Sources and Uses of Financing						
Proceeds from extended term financing	8,752,927	-	8,752,927	8,752,927	-	8,752,927
Building Acquisition	(9,110,867)	-	(9,110,867)	(9,110,867)	-	(9,110,867)
	(357,939)	-	(357,939)	(357,939)	-	(357,939)
Net Change in Fund Balance	\$ (451,021)	\$ 223,017	\$ (674,038)	\$ (185,208)	\$ 261,366	\$ (446,574)

Lehigh Valley Dual Language Charter School
Check Detail
December 31, 2021

Num	Date	Name	Account	Original Amount
eft	12/20/2021	PSERS - Employer	10-0460-0465 PSERS Employer	141,374.64
Bill.com	12/13/2021	Walter Brucker Colno	10-2620-430-000 Repairs & Maint	103,320.00
Bill.com	12/24/2021	601 Broad Development Group, LLC	92-050;10-5100-000-000 Debt Service0-0500 Mortgage Payable;10-5000	50,003.73
Bill.com	12/06/2021	Vista Higher Learning	10-1110-640-000 Books & Periodi	46,933.15
Bill.com	12/08/2021	Lintons Food Service Management	51-3100-571-000 Food Costs	44,536.60
Bill.com	12/13/2021	Orlando Diefenderfer Electrical	10-2620-430-000 Repairs & Maint	23,629.50
Bill.com	12/07/2021	Colonial Intermediate Unit	10-2620-530-00;10-1241-330-000 Other Professio0 Communications;10-	10,835.68
eft	12/17/2021	MG Trust	10-0460-0469 E;10-0460-0468 ER 403BE 403b	10,295.62
eft	12/31/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	10,018.60
eft	12/10/2021	PSERS	10-0460-0461 PSERS	9,879.93
1329	12/16/2021	Bethlehem Area School District	10-2600-441-000 Rentals - Other	9,560.55
eft	12/01/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	9,548.85
eft	12/07/2021	Scholastic book Fairs	10-1110-640-000 Books & Periodi	7,466.03
Bill.com	12/06/2021	Charter Choices, Inc.	10-2600-530-000 Communications	6,000.00
Bill.com	12/22/2021	The Warko Group	10-2620-430-000 Repairs & Maint	5,238.00
Bill.com	12/06/2021	Guardian Dental	10-1110-210-000 Group Insurance;10-1110-210-000 Group Insurance;10	4,797.40
Bill.com	12/13/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	2,973.83
Bill.com	12/24/2021	MacMain, Connell & Leinhauser, LLC	10-2350-300-000 Legal	2,250.70
Bill.com	12/08/2021	Worthington Direct	10-1110-610-000 General Supplie	2,236.82
Bill.com	12/08/2021	Apple Inc.	10-2390-750-000 Equipment	2,184.30
Bill.com	12/20/2021	Fraser Advanced Information Systems 129	10-2620-442-000 Rentals Copler	2,147.02
Bill.com	12/20/2021	Scholastic Book Fairs 14	10-1100-640-su Books & Periodic	1,850.66
Bill.com	12/21/2021	Apple Inc.	10-1200-750-000 Equipment - Ori	1,796.00
Bill.com	12/20/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	1,680.00
eft	12/02/2021	Scholastic book Fairs	10-1110-640-000 Books & Periodi	1,609.87
Bill.com	12/24/2021	LAROS SILK MILL MASTER ASSOCIATION, JNC	10-2600-810-000 Dues & Fees	1,360.00
eft	12/15/2021	Streamline HR	10-2514-302-000 Payroll Fees	1,281.96
Bill.com	12/13/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	1,018.36
Bill.com	12/06/2021	Vista Higher Learning	10-1110-640-000 Books & Periodi	985.97
Bill.com	12/22/2021	Stotz & Fatzinger Office Supply	10-1110-610-000 General Supplie	919.75
Bill.com	12/06/2021	Vislon Service Plan	10-1100-210-su Group Insurance	820.14
Bill.com	12/10/2021	Waste Management of Pennsylvania, Inc.	10-2620-430-004 Trash Removal	810.41
Bill.com	12/06/2021	UGI Utilities, Inc.8355	10-2620-621-000 Gas	788.18
1091	12/08/2021	Unangst Tree Farm	10-3210-100-000 Student Activit	768.00
Bill.com	12/20/2021	Verizon Wireless	10-2620-530-000 Communications	767.58
Bill.com	12/07/2021	Leader Services	10-1241-330-000 Other Professio	698.00
Bill.com	12/06/2021	Provident Life and Accident Ins Co	10-0460-0462 Medical	480.66
Bill.com	12/06/2021	Provident Life and Accident Ins Co	10-0460-0462 Medical	464.28
Bill.com	12/06/2021	Provident Life and Accident Ins Co	10-0460-0462 Medical	464.26
Bill.com	12/13/2021	Purchase Power	10-2390-530-000 (Communications)	434.31
Bill.com	12/08/2021	Lakeshore Learning Materials	10-1200-610-000 General Supplie	428.94
Bill.com	12/20/2021	Michelle Guzman	10-2271-300-000 Instr Prof Deve	420.00
Bill.com	12/09/2021	Discount School Supply	10-1110-610-000 General Supplie	407.32
Bill.com	12/08/2021	Jennelle Billingsby	10-1110-240-000 Tuition ReImbur	381.65
1328	12/03/2021	Yesenia Gonzalez	51-3100-100-000 Food Service Sa	344.56
Bill.com	12/24/2021	PenServ	10-2519-810-000 Dues & Fees	335.96
eft	12/03/2021	Giant	10-2390-630-000 (food)	332.66
Bill.com	12/20/2021	IDVile	10-1110-610-000 General Supplie	308.02
Bill.com	12/06/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	304.76
Bill.com	12/31/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	304.56
Bill.com	12/31/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	304.56
Bill.com	12/20/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	300.00
Bill.com	12/02/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	281.00
Bill.com	12/08/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	268.99
Bill.com	12/14/2021	All Affordable Pest Control	10-2620-430-003 Exterminating	180.00
Bill.com	12/20/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	180.00
eft	12/03/2021	Amazon	10-1200-640-000 Books & Periodi	164.62
eft	12/10/2021	Domino's	10-2300-630-000 Food	151.72

Num	Date	Name	Account	Original Amount
Bill.com	12/20/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	150.00
eft	12/09/2021	School Health Corporatlon	10-2440-610-000 General Supplie	140.07
Bill.com	12/08/2021	Lakeshore Learning Materials	10-1200-610-000 General Supplie	134.96
eft	12/13/2021	Amazon	10-1200-640-000 Books & Periodi	119.96
eft	12/07/2021	Kamlhq.com	10-2620-610-000 General Supplie	99.00
Bill.com	12/01/2021	Discount School Supply	10-1110-610-000 General Supplie	97.14
eft	12/07/2021	WaWa	10-2390-630-000 (food)	96.01
eft	12/23/2021	WaWa	10-3210-630-000 Food	90.00
Bill.com	12/01/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	75.97
eft	12/22/2021	Lowes	10-1200-640-000 Books & Periodi	72.05
Bill.com	12/13/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	66.95
Bill.com	12/06/2021	ReadyRefresh	10-2390-610-000 Office of Princ	63.26
Bill.com	12/07/2021	Stotz & Fatzinger Office Supply	10-1110-610-000 General Supplie	40.76
eft	12/06/2021	Amazon	10-1200-640-000 Books & Periodi	34.09
Bill.com	12/13/2021	601 Broad Development Group, LLC	10-2620-424-000 Water & Sewer	34.01
eft	12/07/2021	Gerritys Supermarket	10-2300-630-000 Food	31.60
eft	12/01/2021	Gerritys Supermarket	10-2300-630-000 Food	13.91
eft	12/06/2021	InternetFax Service	10-2390-530-000 (Communications	13.90
Bill.com	12/08/2021	Discount School Supply	10-1110-610-000 General Supplie	10.41
eft	12/07/2021	Autozone	10-2620-610-000 General Supplie	3.70

Lehigh Valley Dual Language CS
 Accounts Receivable Summary Report
 School Year 2021-22 as of 12/31/2021

District	AUN	Regular Ed	Special Ed	Amounts Due	Total Due	District	UniPay	Reunds	Total Paid	Net Due	Of Students
Allentown City SD	121390302	1,311,933.00	246,151.88	1,558,084.88	1,558,084.88	1,558,084.88	.00	1,558,084.88	.00	214,890.89	246
Bethlehem Area SD	120481002	1,096,960.12	162,887.62	1,259,847.74	1,004,956.85	1,004,956.85	.00	1,004,956.85	.00	6,045.18	171
Boyerstown Area SD	114060753	6,045.18	.00	6,045.18	23,600.50	23,600.50	.00	23,600.50	.00	.00	1
East Penn SD	121392303	23,600.50	.00	23,600.50	63,319.16	63,319.16	.00	63,319.16	.00	12,219.49	4
Easton Area SD	120483302	75,538.65	.00	75,538.65	3,715.43	3,715.43	.00	3,715.43	.00	.00	8
Hazleton Area SD	118403302	3,715.43	.00	3,715.43	9,851.42	9,851.42	.00	9,851.42	.00	4,378.41	0
Northampton Area SD	120484903	9,851.42	.00	9,851.42	13,470.37	13,470.37	.00	13,470.37	.00	.00	2
Parkland SD	121395103	13,470.37	.00	13,470.37	7,905.49	7,905.49	.00	7,905.49	.00	1,317.59	2
Pleasant Valley SD	120455203	7,905.49	.00	7,905.49	6,667.90	6,667.90	.00	6,667.90	.00	2,554.90	1
Salisbury Township SD	121395603	15,329.40	.00	15,329.40	7,771.42	7,771.42	.00	7,771.42	.00	2,555.79	2
Saucon Valley SD	120486003	7,771.42	.00	7,771.42	4,823.40	4,823.40	.00	4,823.40	.00	4,823.40	1
Southern Lehigh SD	121395703	4,823.40	.00	4,823.40	64,677.84	64,677.84	.00	64,677.84	.00	10,163.66	2
Whitehall-Coplay SD	121397803	64,677.84	.00	64,677.84	30,576.50	30,576.50	.00	30,576.50	.00	5,096.08	11
Wilson Area SD	120488603	30,576.50	.00	30,576.50	2,773,477.40	2,773,477.40	.00	2,773,477.40	.00	287,760.82	5
Totals:		2,632,196.72	409,039.50	3,041,236.22	2,773,477.40	2,773,477.40	.00	2,773,477.40	.00	287,760.82	456

Lehigh Valley Dual Language Charter School

Purchase of the Facility and Extending Learning and Community Center Milestones – January 14, 2022

August 2021

- Settlement was on Monday, August 2, 2021, at 10:00 a.m.
- Monthly Condo Fees to begin
- First of 27 monthly payments of \$50,009.96 towards promissory note
- Board completed the renovation bidding process with the assistance of W2A and Mr. Leinhauser

September 2021

- First renovation meeting to take place on Monday, September 13 at LVDLCS
- Timeline for the completion of the project is now March 2022
- Removal of delivery bumpers took place

December 2021

- VM to complete the Fire Alarm System

January 2022

- Bi-weekly meetings held
- January 13 – HVAC System Installed
- Work on drywall and painting ongoing

February 2022

- Ongoing work to complete the project
- Determine when the IU can complete IT work

March 2022

- Development of Punchlist
- Scheduling of City Inspections
- Anticipated Certificate of Occupancy – Middle to End of the month
- Inauguration of the facility

June 2022

- Letter to BASD requesting reauthorization.

August 2022

- Complete BASD Charter Renewal Application Process

Fall 2022

- Schedule BASD Charter Renewal Visitation

June 2023

- Reauthorization decision from BASD/Middle States Accreditation Visit
- Determine the process to finance the balloon payment for 15-year mortgage.
- Put Bids out to the Banks for the school mortgage
- Review Bids in a Public Meeting
- Select the Bank, Authority, or Institution for the mortgage to begin October 1, 2023

October 2023

- Make final payment on Promissory Note October 2023
- Start new mortgage payments.