

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – July 20, 2021
6:00 p.m. Public Meeting

1. Approval of LVDLCS June 22, 2021 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - Facility Purchase – Update
 - Facility Improvement Construction Bidding – Update
5. New Business
 - Condo Board Representative - Approval
 - Proposed Fund Balance Designation as of June 30, 2021- Approval
 - Parent/Staff Survey – Informational
 - Health & Safety Plan - Approval
 - Emergency Instructional Time Template – Approval
 - 2021-2022 LVDLCS Planned Mental Health Support Activities – Informational
 - 2021-22 Organizational Model – Informational
 - Personnel Update Memo for Board – Informational
6. Personnel
 - Sacha Gonzalez – Middle School Science Teacher –Reassignment
 - Jocelin Blanco-Padilla – English Language Teacher – Reassignment
 - Jacqueline Corton – English Language Teacher Aid – Permanent – New Hire
 - Dora Girau – Learning Support Teacher Aide – ESSER Grant – New Hire
 - Yngrid Lopez Reyes – Second Grade Teacher Aide – ESSER Grant – New Hire
 - Sandyliz Saez Omeda – First Grade Teacher Aide - ESSER Grant – New Hire
 - Dana Vazquez – Teacher Aide- TBD –New Hire
 - Diana Dominguez – Teacher Aide – TBD – New Hire
7. Public Comment and Correspondence
 - 2021 Pennsylvania Latino Convention September 29-30, 2021
8. Other
 - Moravian Academy Language Immersion Conference – Aug 17, 21
9. Next Board Meeting-Tuesday, August 24, 2021, 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, June 22, 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. Lopez, Mr. Santana, Mrs. Gutierrez, Ms. Weaver, Mr. Paulino,

Excused: Dr. Rance-Roney

Staff Present: Mrs. Perez, Mrs. Otero, Mrs. Anabel Perez

Zoom Staff Present: Mrs. Billingsby, Ms. Soto

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of May 18, 2021.

Mr. Lopez called for a motion to **approve the May 18, 2021 meeting minutes**. Motion was seconded by Mr. Paulino. Motion was approved unanimously.

• School Activities

- Fire Drill – June 10, 2021 at 10:00 a.m. / 1 minute and 50 seconds
- 5/25 - 5/28 - Week B & Virtual Registered Students PSSA
- 6/11 - Last day for students - 12:15 dismissal
- 6/15 - 6/18 - Kindergarten Screening

Upcoming Events

- 6/22 (Rain Date 6/23) - Kinder and 8th Grade Moving On Ceremonies
- 07/05 - First Day of Summer Program

2. Facilities

- Technology – Computers being returned throughout June, teacher aides provided support in returning computers to carts. As of 6/14/21 - 264 computers returned
- Building – Gym Roof Replacement - continuing to monitor issues arising from work
- **Business Office**
 - Enrollment – 448
 - Transportation – No transportation issues at this time
 - Waiting List – fluctuates based upon receipt of enrollments and filling available spots
 - PIMS – All reports have been submitted on time.
- **Community Support**

- Social Worker / Admin working on partnership with NAMI for August, 2021 professional development for staff
- Social Worker / Admin continuing partnership with CHC for student programming for 2021-2022 school year

- **Student Services**
 - Ms. Sell and Ms. Soto completed health screenings for virtual students on Saturday, May 22nd

- **Programs**
 - Summer Program scheduled for 7/5 - 8/5 (20 total days)
 - Current Enrollment - 90 students
 - Staff - 13 staff members + 2 DeSales Students
 - Attendance incentive included for attending 16 out of 20 possible days
 - Attendance Update will be provided at July Board Meeting

- **Leadership Team Meetings – held weekly**

Executive session was held 6:06 p.m. - 6:14 p.m.

Financial Report and Approval of Payments:

Mrs. Gutierrez guided the Board through the review of finances as of May 31, 2021. The balance sheet, cash as of 5/31/2021 was \$1,468,227 this includes a total of \$1,234,908 in CDs to the lines of credit and DLP Investment. The current month school year fund balance is \$2,873,266. Accounts payable as of 5/31/2021 are \$3,778 with estimated bills of \$683,782 for payroll accrual and PSERS liability. For the eleven months ending 5/31/2021 the school had a surplus of \$166,603 compared to a planned deficit of (\$150,507) resulting in a favorable variance of \$317,110.

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: ttaylorl@reptay.com**
 - Attn: Tom Taylor**

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending May 31, 2021 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Ms. Weaver. Motion was passed unanimously.

Old Business

- **Facility Purchase Update** – The administration continues to meet biweekly with the owners as they complete the punch list prepared by the administration of items that need to be addressed. Conversations continue with W2A for the construction project of the new space that the school will acquire. Mr. Leinhauser, LVDLCS solicitor, continues to be part of the conversations with the administration and the facility current owners. The facility settlement will be on August 2nd, 2021 at 10:00 a.m. at the LVDLCS location. The board voted unanimously for Mr. Lopez to be a signer at settlement.
- **Facility Improvement Construction Bidding** – A copy of the invitation to bid was provided to the Board. The date of the Pre-bid Walk-through was moved up one week from Thursday 7/15/2021 to Thursday 7/8/2021. The recommend three advertisement dates (in three consecutive weeks) as follows: Friday 6/18/2021, Monday 6/21/021 and Monday 6/28/2021
- **Summer School Program** - Summer Program scheduled for 7/5 - 8/5 (20 total days)
Current Enrollment - 90 students
Staff - 13 staff members + 2 DeSales Students

New Business

- **LVDLCS 2021-2022 Budget PDE-Form2028** – Repice and Taylor will be submitting the final Budget to PDE. Form given to Board Members for signatures. The Preliminary budget was posted for the mandated 30 days on the school website for review.

Mr. Lopez called for a motion to **approve LVDLCS 2021-2022 Budget PDE-Form2028**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

- **Proposed Fund Balance Designation as of June 30, 2021** – Item was tabled for next board meeting.
- **Settlement Resolution** – LVDLCS solicitor, Mr. Leinhauser made a few comments on the Promissory Note and Mortgage that he would like to review with the owners such as:
 - Section 6(a) regarding Event of Default
 - Defined as "Borrower defaults in any payment or performance of this Note, the Mortgage, or any other liability or obligation to Lender or in the performance of any other agreement, term or condition contained in any agreement under which such liability or obligation is created if the effect of such default is to accelerate the maturity, or permit the acceleration of the maturity, of such liability or obligation or if the holder thereof causes such liability or obligation to come due prior to its stated maturity. \
 - Solicitor's comments - There needs to be a notice and opportunity to cure in this. Also, since the Lender and the Declarant in the Condo association are the same entity, there are a number of obligations that the parties have with one another that should not trigger a default under the Promissory Note. I would like to limit the default provisions to payments and financial obligations under the Note and Mortgage.
 - Section 7(d) regarding Default

- The parties should bear their own costs in the event of an alleged default. Especially in light of the interest being charged on the note, which was not contemplated in the original discussions of the transaction.
- Section 7(e) regarding Default
- A 66X on the interest is a severe penalty, especially considering the Mortgage protects your interest. I am suggesting 2% as the default rate.
- All Board Members signed unanimously for Mr. Carlos Lopez to be present for the facility purchase settlement on August 2, 2021 at LVDLCS school location to sign all documents.

No changes to the Mortgage documents.

Mrs. Gutierrez called for a motion to **approve Settlement Resolution** as presented. Motion was seconded by Mr. Paulino. Motion was approved unanimously.

- **Lease Reimbursement Application**– The administration would like to apply for the lease reimbursement is for the 2020-2021 year as it's done every year until the school no longer rents the space.

Mr. Lopez called for a motion to **apply for Lease Reimbursement for 2021** as presented. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

- **Diefenderfer Cost for Electric Work** – They will install (2) meters, 1 at your main electrical service and 1 at the 800 amp panel for 1-week duration each. They are to monitor power usage over a given period of time (week), usually recorded in KW. This will allow BSEG to determine an average demand on the main service and 800A pane. The 800 amp MDP and a 400 amp MDP operate the schools equipment. Total cost for Diefenderfer is \$3,200.

Mr. Lopez called for a motion to **approve Diefenderfer Cost for Electric Work** as presented. Motion was seconded by Mr. Santana. Motion was approved unanimously.

- **ALFERO Co., Inc. General Contractor – Double Doors** – The quote price for the work is for \$14,907.00 not to exceed \$17,000.00. This will be done in the orange hallway to give access from the school to the community center. Work will begin as soon as the school is authorized to begin the modification.

Mr. Lopez called for a motion to **approve Alfero Co., Inc. General Contractor to do the double doors** as presented. Motion was seconded by Mr. Paulino. Motion was approved unanimously.

- **Boy Scouts of America** – Their annual Lehigh Friends of Scouting Breakfast will be October 21, 2021. LVDLCS will contribute to Eagle Table (\$1,000) that includes a table for 8 guests, recognition in dinner program of the school and a full page ad.

Mr. Lopez called for a motion to **approve a contribution of \$1,000 to the Boy Scouts of America as presented**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

- Where 8th Graders Enrolled for High School

School	Number of Students
Allen	6
Dieruff	5
Building 21	2
Liberty	5
Freedom	6
LVA	2
Charter Arts	3
Executive Education	3
Lincoln Leadership	2
Emmaus	1
Easton	1
Undecided	0
Possible relocation impacting decision	1

Personnel

- Abigail Lee - Summer School Staff
- Miriam Rodriguez – Summer School Staff
- Maria Padilla – Summer School Staff
- Mara Otero – Resignation
- Mr. Tinti – Non Contract Renewal

Executive session was held for personnel discussions for non-renewal and resignation of employees.

Mr. Lopez called for a motion to approve all personnel as presented. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

Public Comment and Correspondence

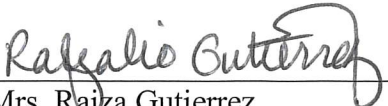
- None

Other


- None

Next Board Meeting will be Tuesday July 20, 2021 at 6:00 p.m.

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



Mrs. Raiza Gutierrez
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
July 20, 2021

1. School Activities

- Fire Drill – N/A
- 6/22/21 - Kindergarten and 8th Grade Ceremonies
- 7/6/21 - First Day of Summer Program

Upcoming Events

- Summer Program through 8/5
- 8/10 - 8/12: Smart Start Kinder Program
- 8/16 - 8/20: New Teacher Induction
- 8/23 - 8/27: Professional Development Week
- 8/30: First Student Day

2. Facilities

- Technology – Computers being returned throughout June/July. Phone calls being made to retrieve missing computers (approximately 117 need to be returned)
- Building – Gym Roof Replacement - continuing to monitor issues arising from work

- **Business Office**
 - Enrollment – 448
 - Transportation – First Student providing summer school transportation
 - Waiting List – fluctuates based upon receipt of enrollments and filling available spots
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Social Worker / Admin working on partnership with NAMI for August, 2021 professional development for staff
 - Social Worker / Admin continuing partnership with CHC for student programming for 2021-2022 school year

- **Student Services**
 - Smiles Dental Program scheduled for 2021- 2022 school year

- **Programs**
 - Summer Program
 1. First Week Average Attendance: 63
 2. Phone calls home to families to confirm enrollment / attendance status
 3. Average Staff to Student Ratio: 4:1
 4. New Enrollments being accepted

- **Leadership Team Meetings – held weekly**



June 22, 2021

Moving-On Ceremony 2020 - 2021

8th Grade

Purpose of the Event	Celebrating the accomplishments of LVDLCS 8 th graders. Celebrating 8 th grade moving-on ceremony
Attendees of the Event	<ul style="list-style-type: none"> • Due to the pandemic, the 8th grade ceremony was held in the school cafeteria following all protocols of temperature taken, masks on, and social distancing. This event was the first event held indoor after a year and a half of no indoors gatherings. It was a satisfying experience for the LVDLCS staff, Board Members, students, and families to enjoy. • Twenty-eight students, out of 37, were present with their families (2 or 3 per student)
Positive Outcomes	<ul style="list-style-type: none"> • Families were able to enjoy their students' accomplishments • Students were able to see and enjoy their classmates for the very first time in a year and a half. • Additionally, teachers were able to meet their students in person and celebrate them.
Recommendations	<ul style="list-style-type: none"> • None
Additional Comments	Been able to celebrate this special ceremony indoors after such a long time brought a sense of happiness and hope that can be transferred to the upcoming new school year 2021-22

<u>Number of People Present</u>	<u>Number of Volunteer Hours Completed</u>
Approximately 100	n/a

Report prepared by Ms. Mara Otero

LVDLCS is a Title I School

This institution is an equal opportunity provider

Lehigh Valley Dual Language Charter School
Financial Statements
June 30, 2021

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July 2021

**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.

Please also note that these statements are preliminary and may change as invoices are received and as we better understand the school’s policies. Most importantly, we have not yet finalized the audit work papers for FY2021, so additional year-end adjustment might be recorded.

Key FY21 Highlights:

- **Cash Position and Investments strong (\$2.1M combined) with new federal grant funds on the way**
- **Net Income at June 30: +\$240K; healthy fiscal year due to higher than anticipated district revenues and federal funds offsetting COVID-related costs**
- **Fund Balance (Assigned + Unassigned) Growing = \$2.4M at June 30**
- **School is “Green” with positive trend in every short and long-term financial metric**

Short-Term Indicators	6/30/2020	Current	Meets Standard	Notes
Total Margin	4.19%	3.75%	At least 0%	FYE Net Income/Revenue
Current Ratio	3.76	3.75	At least 1.1	Current Assets/Current Liabilities
Cash on Hand	70.58	60.32	At least 60	Operating Cash/Average Daily Cost
Long-Term Indicators	6/30/2020	Current	Meets Standard	Notes
Total Fund Balance	7.65%	11.11%	5-12%	% of Revenue
Debt Ratio	19.08%	19.42%	At most 85%	Total Liabilities/Total Assets *

* Total Liabilities and Assets excludes GASB 68 pension items

1. Balance Sheet

Balance Sheet Analysis	[A] June 30, 2020 (Final)	[B] June 30, 2021 (Un-Audited)	[C] = [B] - [A] Increase (Decrease)
Assets			
Cash	\$ 1,142,917	\$ 1,019,683	\$ (123,234)
Escrow	\$ -	\$ 200,000	\$ 200,000
Investments	\$ 664,625	\$ 919,407	\$ 254,782
District Receivables	\$ 635,349	\$ 518,950	\$ (116,399)
State Receivables	\$ -	\$ 35,025	\$ 35,025
Federal Receivables	\$ 45,354	\$ 53,990	\$ 8,636
Liabilities			
Accounts Payable	\$ 29,459	\$ 59,000	\$ 29,541
Accrued Payroll	\$ 621,158	\$ 669,954	\$ 48,796
Equity			
Assigned	\$ 1,694,459	\$ 1,694,459	\$ -
Unassigned	\$ 213,607	\$ 472,156	\$ 258,549
Net Income	\$ 258,549	\$ 240,169	\$ (18,380)

- The school's combined Cash Balance (Cash/Escrow/Investments) increased from \$1,807,542 at June 30, 2020 to \$2,139,090 at June 30, 2021. The Cash Balance at June 30, 2021 (\$1,019,683) was equal to 60.3 days of cash on hand.
- Total current liabilities on June 30, 2021 are approximately \$72,390 higher than at June 30, 2020, due primarily to the timing of the final two pay cycles of (June) FY21. The school will pay out \$669,954 in accrued payroll to 10-month employees in July and August.
- The school's Fund Balance grew from \$2,166,165 (Assigned + Unassigned) at the end of FY20 to \$2,406,784 at 06/30/21 due to a combination of healthy enrollment and Federal COVID-19 relief funds.

2. Budget to Actual for the 12 Months Ended June 30, 2021

- LVDLCS's Total Revenues for the 2020-21 school year were \$6,410,279, roughly \$272K higher than the amount budgeted. This was due to a combination of higher-than-budgeted Special Education enrollment and an influx of Federal COVID-19 relief funds:
 - Local (School District) Revenues were \$172,190 higher than budgeted;
 - LVDLCS received \$84,577 in PCCD Health & Safety grant funds and \$175,999 in CARES (ESSER I) funds.
 - These unbudgeted revenues helped offset a \$193,779 negative variance on Food Service Revenues (as the school was not serving meals in the same fashion during the pandemic).
- LVDLC's Total Expenses for the 2020-21 school year were \$6,170,110, roughly \$48K lower than the budgeted amount net of a \$219K Budgeted Reserve. This was due to a combination of savings on Personnel and Professional Services, partially offset by added spending on Maintenance, Cleaning, Equipment and Technology:
 - The school saved significantly on Personnel (-\$74,916), Professional and Technical Services (-\$276,294) and Board Member Costs (-27,000) – these were primarily pandemic-induced reductions to Food Service, Extended Day/Summer Programming, etc.
 - The school spent additional funds on Cleaning/Maintenance (+\$50,773), as well as Furniture and Technology (+\$154,668) in order to ensure student/staff safety and deliver remote instruction.
- LVDLCS achieved a Net Income of \$240,169 at June 30, 2021 due to the aforementioned variances. Please note that these figures are subject to the auditor's adjustments.

3. Financial Updates with Potential Impacts on the PA Charter School Community

- Our team at Charter Choices typically utilizes this section of the monthly financials to provide important updates to Board Members and School Leadership on statewide matters impacting the financial health and strategic outlook of charter schools. We will update this section monthly as new concerns arise (one particular issue – Special Education funding – is highlighted in the bullet below). For now, we'd like to seize this opportunity to introduce the members of the Charter Choices Team that have and will be serving Lehigh Valley Dual Language Charter School in the months and years ahead:

- Angelic Lopez, Account Manager
- Janine Furlong, Accounts Payable
- Carol Ramos & Diane Libor, Payroll
- Michelle Delgado, Retirement (PSERS/403b)
- Abby Dubincik, Madison Strehse, Alicia Konecki, Federal Programs
- Dave Sutter & Meredith Regul, District Billing
- Jesse Bean & Mike Whisman, Account/Board Leads

Please feel free to reach out to any of the team members above – we look forward to working with you in support of the school’s mission and vision for serving children!

- While Governor Wolf has been met with significant pushback on his proposed charter school Special Education funding cuts, **the Board should be aware that some version of the tiered funding formula is likely to receive legislative consideration in the next 1-2 years.** Board members, leadership and members of the school community should remain vigilant and in regular communication with local legislators regarding the devastating impact that these changes would have on the school’s ability to serve its most vulnerable learners.

**Lehigh Valley Dual Language
Charter School
Balance Sheet**

	<u>June 30, 2020</u> <u>(Final)</u>	<u>June 30, 2021</u> <u>(Un-Audited)</u>	<u>Increase</u> <u>(Decrease)</u>
ASSETS			
Current Assets			
Operating Cash	1,142,917	1,019,683	(123,234)
Escrow	-	200,000	200,000
Investments	664,625	919,407	254,782
District Tuition Payments Receivable	635,349	518,950	(116,399)
Other Receivables	18,556	18,556	-
Federal Receivables	45,354	53,990	8,636
State Receivables	-	35,025	35,025
Prepaid Expenses	18,367	22,507	4,140
Total Current Assets	<u>2,525,168</u>	<u>2,788,118</u>	<u>262,950</u>
Fixed Assets - net	<u>682,074</u>	<u>682,074</u>	<u>-</u>
Other Assets			
Note Receivable - Good New Ventures	250,000	277,000	27,000
Interest Receivable - Good New Ventures	21,092	43,701	22,609
Other Assets	42,211	42,211	-
Deferred Outflow of Resources	613,358	613,358	-
Total Other Assets	<u>926,661</u>	<u>976,270</u>	<u>49,609</u>
TOTAL ASSETS	<u><u>4,133,903</u></u>	<u><u>4,446,462</u></u>	<u><u>312,559</u></u>
LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Accounts Payable	29,459	59,000	29,541
Accrued Expenses	5,947	-	(5,947)
Accrued Payroll Expenses	621,158	669,954	48,796
Deferred Revenues	4,167	4,167	-
Due to General Fund	11,125	11,125	-
Total Current Liabilities	<u>671,856</u>	<u>744,246</u>	<u>72,390</u>
Other Liabilities			
Food Service Deferred Inflows of Resources	23,942	23,942	-
Food Service Net Pension Liability	61,199	61,199	-
Deferred Inflows of Resources	1,418,237	1,418,237	-
Net Pension Liability	5,496,060	5,496,060	-
Total Other Liabilities	<u>6,999,438</u>	<u>6,999,438</u>	<u>-</u>
TOTAL LIABILITIES	<u>7,671,294</u>	<u>7,743,684</u>	<u>72,390</u>
EQUITY			
Amount Provided for Pension	(6,386,080)	(6,386,080)	-
Invested in Capital Assets	682,074	682,074	-
Assigned	1,694,459	1,694,459	-
Unrestricted	213,607	472,156	258,549
Net Income	258,549	240,169	(18,380)
TOTAL EQUITY	<u>(3,537,391)</u>	<u>(3,297,222)</u>	<u>240,169</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,133,903</u></u>	<u><u>4,446,462</u></u>	<u><u>312,559</u></u>
Balance Sheet Metrics			
Current Ratio	3.76	3.75	(0.01)
Days Operating Cash on Hand	70.58	60.32	(10.25)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
For the Year Ended June 30, 2021

	[D] EOY Actuals	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
REVENUES			
Revenues from Local Education Agencies			
School District - Regular Education	4,858,561	4,803,788	54,773
School District - Special Education	761,028	643,611	117,417
Total Local Educational Agency Revenue	5,619,589	5,447,399	172,190
Other Local Revenues			
Interest Income	30,106	23,000	7,106
Fundraisers	-	-	-
Student Activities Revenues	4,013	15,000	(10,987)
Lease Income	12,025	20,256	(8,231)
Food Service Revenues	76,221	270,000	(193,779)
Miscellaneous	835	-	835
Total Local Revenue -Other	123,200	328,256	(205,056)
Revenues from State Sources			
Lease Reimbursement Subsidy	69,621	35,261	34,360
Ready to Learn Grant	20,191	20,191	-
Health Services Reimbursement	6,583	-	6,583
Total State Revenues	96,395	55,452	40,943
Revenues from Federal Sources			
IDEA Pass-Through	28,163	23,750	4,413
Title I Grant	225,263	227,893	(2,630)
Title II Grant	22,981	23,600	(619)
Title III Grant	16,831	14,998	1,833
Title IV Grant	17,281	17,354	(73)
Health and Safety Grant	84,577	-	84,577
CARES Act - ESSER I Funding	175,999	-	175,999
CARES Act - ESSER II Funding	-	-	-
Total Federal Revenues	571,095	307,595	263,500
TOTAL REVENUES	\$ 6,410,279	\$ 6,138,702	\$ 271,577

EXPENDITURES

Personnel Costs

Salaries and Wages (includes incentives)	2,948,777	3,141,850	(193,073)
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LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
For the Year Ended June 30, 2021

	[D] EOY Actuals	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
Insurances	789,591	634,714	154,877
Retirement	661,912	678,917	(17,005)
Employer Taxes	262,128	281,843	(19,715)
Total Salaries	4,662,408	4,737,324	(74,916)
Contracted Services			
Audit	12,705	12,000	705
Legal Services	16,020	4,000	12,020
Business Services	71,687	71,688	(1)
Board Member Services	-	-	-
Professional Development	18,933	24,250	(5,317)
Tuition Reimbursement	21,348	18,900	2,448
Professional Consultant	2,122	5,000	(2,878)
Special Education Services	36,580	28,000	8,580
Payroll Service	14,731	17,000	(2,269)
Food Service	59,417	240,000	(180,583)
Extended Day/Student Activities/Summer	-	109,000	(109,000)
Total Professional & Technical Services	253,544	529,838	(276,294)
Property Services			
Building rental	595,531	595,531	(0)
Utilities	105,386	96,000	9,386
Repairs & Maintenance	84,306	74,000	10,306
Equipment Rental	24,951	20,000	4,951
Cleaning and Maintenance Supplies	72,131	46,000	26,131
Total Property Services	882,304	831,531	50,773
Other Purchased Services			
Insurance	23,153	31,000	(7,847)
Public Relations	2,075	3,000	(925)
Total Other Purchased Services	25,228	34,000	(8,772)
Supplies and Instructional Aides			
Books	30,584	32,000	(1,416)
Educational Software	39,245	31,000	8,245
Instructional Supplies	22,708	17,000	5,708
Special Education	1,000	5,000	(4,000)
Administration	54,069	38,000	16,069
Total Supplies	147,606	123,000	24,606

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
For the Year Ended June 30, 2021

	[D] EOY Actuals	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
Furniture & Equipment			
Technology	169,268	25,000	144,268
Furniture & Equipment	20,400	10,000	10,400
Total Furniture & Equipment	189,668	35,000	154,668
Other Expenses			
Dues & Fees	3,173	7,000	(3,827)
Postage & Shipping	2,807	5,000	(2,193)
Travel	104	6,000	(5,896)
Board Member Costs	-	27,000	(27,000)
Student Activities	3,268	5,000	(1,732)
Total Other Expenses	9,352	50,000	(40,648)
Budgetary Reserve	-	(218,531)	218,531
Total Expenditures	\$ 6,170,110	\$ 6,122,162	\$ 47,948
Net Change in Fund Balance	\$ 240,169	\$ 16,540	\$ 223,629

Lehigh Valley Dual Language Charter School
Check Detail
June 2021

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
eft	06/18/2021	PSERS - Employer	10-0460-0465 PSERS Employer	149,183.02
6061	06/01/2021	Highmark Blue Shield	10-1110-210-000 Group Insurance/10-1241-210-000 Group Insurance/10-1190-210-000 Group Insurance/10-2380-210-000 Office of Princ/10-2390-210-000 Group Insurance/10-2440-210-000 Group Insurance/10-2611-210-000 Group Insurance	59,933.94
eft	06/23/2021	Capital Blue Cross	10-1110-210-000 Group Insurance/10-1241-210-000 Group Insurance/10-1190-210-000 Group Insurance/10-2380-210-000 Office of Princ/10-2390-210-000 Group Insurance/10-2440-210-000 Group Insurance/10-2611-210-000 Group Insurance	55,597.00
6059	06/01/2021	601 Broad Development Group, LLC	10-2620-441-000 Rental Broad St	49,953.36
6077	06/18/2021	Memic Indemnity Co	10-0180-0180 Prepaid Expense /	17,277.00
eft	06/10/2021	PSERS	10-0460-0461 PSERS	9,516.82
eft	06/03/2021	MG Trust	10-0460-0469 EE 403b/10-0460-0468 ER 403B	7,865.26
eft	06/16/2021	MG Trust	10-0460-0469 EE 403b/10-0460-0468 ER 403B	7,824.89
6062	06/01/2021	Replce & Taylor, Inc	10-2515-300-000 Financial Accou/10-2390-530-000 (Communications	6,302.73
6065	06/04/2021	601 Broad Development Group, LLC	10-2620-424-000 Water & Sewer/10-2620-622-000 Electric	4,312.77
6060	06/01/2021	Guardian Dental	10-1110-210-000 Group Insurance/10-1241-210-000 Group Insurance/10-1190-210-000 Group Insurance/10-2380-210-000 Office of Princ/10-2390-210-000 Group Insurance/10-2440-210-000 Group Insurance/10-2611-210-000 Group Insurance	3,955.42
6076	06/18/2021	Fraser Advanced Information Systems 129	10-2620-442-000 Rentals Copler	2,147.02
6046	06/01/2021	UNUM Life Insurance Company of America	10-1110-210-000 Group Insurance/10-1241-210-000 Group Insurance/10-1190-210-000 Group Insurance/10-2380-210-000 Office of Princ/10-2390-210-000 Group Insurance/10-2440-210-000 Group Insurance/10-2611-210-000 Group Insurance	2,119.70
6070	06/04/2021	Mr. Rooter	10-2620-430-002 Plumbing	1,366.00
6066	06/04/2021	Anthony DeNicola	10-2271-300-000 Instr Prof Deve	1,080.00
6074	06/18/2021	Anthony DeNicola	10-2271-300-000 Instr Prof Deve	1,080.00
eft	06/25/2021	Streamline HR	10-2514-302-000 Payroll Fees	1,067.75
1080	06/23/2021	Minsi Trails Coucils, BSA	10-2170-610-000 General Supplie	1,000.00
6064	06/01/2021	Vision Service Plan	10-1110-210-000 Group Insurance	724.06
6082	06/18/2021	Verizon Wireless	10-2620-530-000 Communications	702.11
eft	06/30/2021	Sherwin Williams	10-2620-610-000 General Supplie	652.80
6075	06/18/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	628.10
6072	06/04/2021	Sara Flyte	10-2271-240-000 Tuition Reimbur	449.00
eft	06/14/2021	Lowes	10-2620-610-000 General Supplie	383.46
6063	06/01/2021	UNUM Life Insurance Company of America EE	10-0460-0462 Medical	354.38
6073	06/18/2021	Altronics Security Systems	10-2620-430-006 Building	338.75
6067	06/04/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	302.17
6071	06/04/2021	Purchase Power	10-2390-530-000 (Communications	301.50
6080	06/18/2021	UGI Utilities, Inc.8355	10-2620-621-000 Gas	298.52
6068	06/04/2021	Domain Listings	10-2519-810-000 Dues & Fees	228.00
eft	06/28/2021	Home Depot	10-2620-610-000 General Supplie	227.72
eft	06/17/2021	Home Depot	10-2620-610-000 General Supplie	178.97
6081	06/18/2021	Ullne	10-2620-610-000 General Supplie	174.08
6079	06/18/2021	The Gallery Collection	10-2390-610-000 Office of Princ	173.87
eft	06/09/2021	WaWa	10-3210-580-000 Travel	71.81
6069	06/04/2021	Jeanelle Billingsby	10-1110-610-000 General Supplie	51.64
eft	06/29/2021	Amazon	10-3210-610-000 General Supplie	32.99

Lehigh Valley Dual Language Charter School
Check Detail
June 2021

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
eft	06/28/2021	Amazon	10-3210-610-000 General Supplie	30.39
eft	06/07/2021	InternetFax Service	10-2390-530-000 (Communications	14.40
eft	06/21/2021	WaWa	10-3210-580-000 Travel	8.07
6078	06/18/2021	ReadyRefresh	10-2390-610-000 Office of Princ	4.23
eft	06/25/2021	Bill.com	10-2514-302-000 Payroll Fees	0.63
6047	06/01/2021	UNUM Life Insurance Company of America EE	VOID	0.00

Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2020-21 as of 06/30/2021

District	AUN	Amounts Due			District	Amounts Paid		Total Paid	Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds		
Allegheny Valley SD	103020603	.00	.00	.00	.00	.00	.00	.00	.00
Allentown City SD	121390302	2,571,929.05	428,141.10	3,000,070.15	2,737,451.03	.00	2,737,451.03	262,619.12	
Bethlehem Area SD	120481002	1,873,790.00	285,702.07	2,159,492.07	1,956,128.40	.00	1,956,128.40	203,363.67	
East Penn SD	121392303	24,116.18	.00	24,116.18	22,106.50	.00	22,106.50	2,009.68	
Easton Area SD	120483302	143,841.84	.00	143,841.84	137,023.05	.00	137,023.05	6,818.79	
Northampton Area SD	120484903	25,761.32	.00	25,761.32	23,614.54	.00	23,614.54	2,146.78	
Parkland SD	121395103	31,783.06	41,729.56	73,512.62	54,623.51	.00	54,623.51	18,889.11	
Pen Argyl Area SD	120485603	14,052.05	.00	14,052.05	.00	6,753.20	6,753.20	7,298.85	
Pleasant Valley SD	120455203	4,342.03	.00	4,342.03	2,622.00	.00	2,622.00	1,720.03	
Saucon Valley SD	120486003	30,253.16	.00	30,253.16	27,732.06	.00	27,732.06	2,521.10	
Whitehall-Coplay SD	121397803	80,801.20	.00	80,801.20	73,005.42	.00	73,005.42	7,795.78	
Wilson Area SD	120488603	48,922.40	.00	48,922.40	45,155.07	.00	45,155.07	3,767.33	
	Totals:	4,849,592.29	755,572.73	5,605,165.02	5,079,461.58	6,753.20	5,086,214.78	518,950.24	