

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – March 23, 2021
6:00 p.m. Public Meeting
Executive Session

1. Approval of LVDLCS February 23, 2021 Virtual Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - Statement of Financial Interest –Collection of Completed Forms
 - W2A Design Group – Approval
 - Agreement of Sale Deposit – Update
 - Environmental Analysis - Update
5. New Business
 - 250K CD Allocation for Facility Purchase - Approval
 - LVDLCS 2021-2022 Preliminary Budget
 - Summer School Proposal - Approval
 - 2021 PSSA Testing Schedule - Approval
 - Bylaws and Condo Documents Declaration 1st Draft - Informational
 - Preliminary Breakfast & Lunch Audit Results
 - Discard List – Approval
 - Autism Walk Sponsorship
6. Personnel
 -
7. Public Comment and Correspondence
 -
8. Other
 -
9. Next Board Meeting-Tuesday, April 27, 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, February 23, 2021 - 6:00 p.m.

Welcome and Introductions

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

Staff Present: Ms. Perez, Ms. Herrmann (formally Pluchinsky,) Ms. E. Gonzalez, Ms. Otero, Mr. Cancel, Ms. L. Figueroa, Ms. Krock

Guest: Mr. Leinhauser-Solicitor

Mr. Oliver Paulino was sworn officially as a new board member by Mr. Leinhauser

Approval of Minutes

Ms. Gutierrez requested a review of the board meeting minutes for the month of January 26, 2021.

Mr. Lopez called for a motion to **approve the January 26, 2021 and the January 12, 2021 special meeting minutes**. Motion was seconded by Mr. Paulino. Motion was approved unanimously.

1. School Activities

- Fire Drill – Not Applicable - School 100% Virtual
- December 18th -Progress Reports mailed home
- December 18th - Parenting Workshop
- December 23 - January 3, 2021 - School Closed

Upcoming Events

- 01/21 - Parenting Workshop: Emotional Expression and Management at Home
- 01/27 - Early Dismissal (12:15 - Classroom Prep for Return)
- 02/01 - RETURN TO HYBRID INSTRUCTION
- 02/10 and 02/11 - Early Dismissals - Parent Teacher Conferences
- 02/12 - Professional Development - Benchmark / Grade Analysis
- 02/15 - School Closed

2. Facilities

- Technology – Additional 60 Chromebooks arrived and are being used to replace older/broken Chromebooks. 150 Chromebooks (in 5 carts) at the IU and being wired - hopeful they may be here for return to Hybrid Instruction on 2/1/21
- Building – Roof Replacement - monitoring issues arising from work

3. Business Office

- Enrollment – Enrolling new students to achieve full enrollment
- Transportation – No transportation issues at this time
- Waiting List – 18
- PIMS – All reports have been submitted on time.
- PDE Teacher Evaluation Report submitted

4. Community Support

- Center for Humanistic Change provided enrollment information for our parents for their STEP parenting program. Program provided in both English and Spanish.

5. Student Services

- Parent workshops planned through Spring 2021
- Social Worker contacting parents with attendance concerns
- Dean of Students contacting parents with work completion concerns

6. Programs

- Social Time for students being explored throughout the month of December

7. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments:

Ms. Gutierrez guided the Board through the review of finances as of January 31, 2021. The balance sheet, cash as of 1/31/2021 was \$772,301 this includes a total of \$977,059 in CDs to the lines of credit and DLP Investment. The current month school year fund balance is \$2,858,931 Accounts payable as of 1/31/2021 are \$0 with estimated bills of \$452,649 for payroll accrual and PSERS liability. For the seven months ending 1/31/2021 the school had a surplus of \$152,268 compared to a planned deficit of (\$46,374) resulting in a favorable variance of \$198,642.

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**

Ms. Gutierrez called for a motion to **approve the fiscal year financial report ending January 3, 2021 and for the list of bills to be paid.** Motion was made by Ms. Weaver seconded by Dr. Rance-Roney. Motion was passed unanimously.

Old Business

- **Peoples Security Investment** – LVDCS administration after providing the Board all information requested about Peoples Security Bank & Trust Company and after a virtual meeting is requesting opening a 24 month, \$250,000 CD at the rate of 0.65% return.

Mr. Lopez called for a motion to authorize the administration to open a \$250,000 CD with Peoples Security Bank & Trust Company as presented. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Statement of Financial Interest** – The Board was reminded to complete the forms.
- **2021-2022 Budget Givens Feedback**– All feedback received was of gratitude for everything the Board does for the school. Ms. Sarmiento and Ms. Elsie Perez are starting a new parent support group for destressing while stretching with Yoga as a community outreach for the school parents.

New Business

- **Gorman & Associates P.C. 2021 Agreement of Services for 2020-2021 Financial Audit** – The school administration will like to recommend employing Gorman & Associates for the third year for the financial audit.

<u>Fees for Services</u>	<u>2020-2021</u>
Audit Fee	\$12,750
Single Audit Fee (if required)	\$2500
Hourly rate for additional services	\$90

Mr. Lopez called for a motion to **Approve Gorman & Associates P.C. for the 2020-2021 Financial Audit**, as presented. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

- **ESSER II Budget – Total Funding is \$831,326**
Budget is as follows:

Year One-2021-2022

Renovation of 5,000 square foot area and nurse’s room	\$300,000
80 Hour Summer School Program	\$53,000
Full time Math Teacher	\$81,227
Full time Teacher Assistant	\$62,878
210 Chromebooks, Licenses and Carts	\$75,000
Saturday School Program	\$34,000
After School Program	\$50,000
	<u>\$656,105</u>

Balance Year One **\$175,221**

Year Two 2022-2023

Full time Math Teacher	\$82,727
Full time Teacher Assistant	\$64,078
80 Hour Summer School Program	\$28,416
	<u>\$175,221</u>

- **Electrical Analysis – ALBARELL Electrical Inc.** has completed an electrical analysis of the facility. The report and pictures have been shared with the owner. We are currently discussing what the owner will address and what LVDLCS will address. There was nothing found in the report that would keep us from moving forward with the purchase.
- **Plumbing Analysis – Mr. Rooter** has completed an analysis of the plumbing in the facility. LVDLCS moved forward with making the necessary correction identified in the analysis.
- **Structural Analysis - D'Huy Engineering, Inc.** has completed a structural analysis of the facility. The report and pictures have been shared with the owner. We are currently discussing what the owners will address and what the LVDLCS will address. There was nothing found in the report to keep us from moving on with the purchase.
- **Environmental Analysis - Moonstone Environmental** -.An environmental analysis was completed of the facility. The analysis included measurement of radon levels, lead in the water and paint and asbestos. The report is due within the next week. There were no concerns raised by the Moonstone team during the visit.
- **Agreement of Sale, Promissory Note and Mortgage** – LVDLCS solicitor, Mr. Brain Leinhauser, has met with the LVDLCS administration/Board and the owner's attorney several times to address the Agreement of Sale, Promissory Note, Condo Association Declaration Document, and other issues. The conversation will continue every other week until Settlement June 1, 2021 or later. LVDLCS has increased the down payment by an additional. The Condo Association Declaration Document will be ready for our review 30 days before settlement and should address LVDLCS representation on the Condo Board, concerns and better understanding about condo vetting process for residents and businesses. LVCLCS must determine who will be on the Condo Association Board. Approval is based on receiving the Condo Document and work completion by the owner.

Mr. Lopez called for a motion to **approve the Agreement of Sale, Promissory Note and Mortgage as presented.** Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Steel City Abstract, LLC** – The administration is recommending Steel City Abstract for the title search for the purchase of the facility. Costs are \$20,000 for the policy premium and \$760 estimated closing cost.

Mr. Lopez called for a motion to **authorize the Administration to contract Steel City Abstract, LLC as presented.** Motion was seconded by Ms. Weaver. Motion was approved unanimously.

- **W2A Designed Group** – This item will be addressed at next board meeting due to closing date of facility at later date.

Personnel

- None

Public Comment and Correspondence

- LVDCS has an Executive Session Meeting on February 16, 2021 at 6:00 p.m. to discuss real state matters

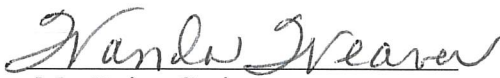
Other

- News article
- Ms. Otero Attended the virtual conference “Empowering Students and Families Who Need Us the Most” offered by the Hispanic Center.
- Neighborhood Health Center of Lehigh Valley reached out to the Board to offer the

Next Board Meeting will be Tuesday March 23, 2021 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Ms. Weaver seconded by Paulino. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 7:17 p.m.

Respectfully signed and submitted for approval by:



Ms. Raiza Gutierrez
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
March 23, 2021

1. School Activities

- Fire Drill – To be scheduled
- February 26th - Parent Yoga Class
- 03/01 - 03/10 - 100% Virtual Instruction based upon PDE guidelines for number of positive Covid-19 cases
- 03/05 - Parent Workshop
- 03/11 - Return to Hybrid Instruction
- 03/12 - Parent Yoga Class
- 03/19 - Parent Workshop
- 03/01 - 03/26 - Read Across America / Scholastic Book Fair including Spirit Dress Up Options offered to all students on Fridays.

Upcoming Events

- 03/26 - Read Across America Night (posting virtual staff bedtime stories)
- 03/31 - End of 3rd Marking Period
- 04/01 - 04/05 - Spring Break (School Closed --- Offices Open on 04/01)
- 04/09 - Parent Support Group (Parent Driven Topic)
- 04/23 - Parent Support Group (Parent Driven Topic)

2. Facilities

- Technology – 13 Chromebooks fixed by the IU on 3/10. The IU is also troubleshooting network connectivity issues.
- Building – Roof Replacement - continuing to monitor issues arising from work
- **Business Office**
 - Enrollment – 448
 - Transportation – No transportation issues at this time
 - Waiting List – 11
 - PIMS – All reports have been submitted on time.
- **Community Support**
 - Social worker continues to work consistently with outside organizations to provide outside services to those students / families with concerns
- **Student Services**
 - Social Worker contacting parents with attendance concerns
 - Dean of Students contacting parents with work completion concerns
 - Principal contacting parents with current grade concerns
- **Programs**
 - Continued bi-weekly programming offered to parents
- **Leadership Team Meetings – held weekly**

LVDLCS 8th Grade Student High School Selection

**LVDLCS 8th grade students are utilizing the Library "special" for Local High School Exploration under the guidance of Mrs. Mohring.*

School	Number of Students
Allen	6
Dieruff	4
Building 21	1
Liberty	4
Freedom	4
LVA	2
Charter Arts	2
Executive Education	2
Lincoln Leadership	1
Emmaus	1
Easton	1
Undecided	10
Possible relocation impacting decision	1



PBIS Committee Update

Meeting Dates:

10/1/2020, 12/7/2020 (Meetings held bi-monthly)

Meeting scheduled for 2/24/21 rescheduled due to conflict. Meeting rescheduled for 3/12/21

Items Discussed/Events Held

- Rewarding both in person and virtual students
- Virtual assemblies – admin attends to announce awards
- Class DoJo still encouraged – grade-levels have flexibility to determine how to best use the DoJo points for in person vs. virtual students (for example: in person “lunch with teacher” creates more safety challenges and should be used as a special treat for virtual students)
- Fun Friday – including social opportunities for students using break out rooms

Sunshine Committee Update

Meeting Dates:

10/8/20, 11/5/20, 12/3/20, 2/25/21

Next meeting scheduled for 3/25/21

Events Held:

- Discussed safety issues with former events (Thanksgiving Pot Luck and other social events – planned more individual treats instead)
- Distributed back to school treats to all staff
- Panera Lunch on November 6th
- Chinese Lunch on February 10th
- Coffee Bar planned for March 19th
- Panera Lunch planned for end of year
- Collecting for individual staff celebrations (babies)

School Engagement Committee Update

Meeting Dates:

9/23/20, 10/29/20, 1/21/21, 2/25/21

Events Held:

August/September- Virtual Visitation Day (8/28/20), Virtual Open House (9/30/20)

September/October- Virtual Fiesta Latina (10/5/20 – 10/15/20) included decorating the school, class videos, individual videos, and small group videos all coordinated into one streamed celebration available on the website and Class DoJo



November- Virtual Book Fair (11/30/20 – 12/4/20) – Including Virtual Dress Up Day

December – Virtual Ugly Sweater Day (12/18/20)

February – Virtual Parent Teacher Conferences with student work showcased on Class DoJo

March – Read Across America with Themed Events every Friday in March

Lehigh Valley Dual Language Charter School
Financial Results
As of February 28, 2021

**Lehigh Valley Dual Language Charter School
Summary of the Financial Package
As of February 28, 2021**

BALANCE SHEET

* Cash Balances	\$	1,069,094
* Investments, including CDS.		1,229,003
* Total Accounts receivables is as follows:		
Amount Due from School Districts	\$	512,415
Amount Due from State		23,507
Amount Due from Federal		40,983
Lunch Program Receivable		25,722
Total Accounts receivables at the end of month	\$	602,628
* Total liabilities for the current period ending are as follows:		
Accounts Payable	\$	-
Payroll Accruals including PSERS liabilities		539,946
Deferred Revenue		-
Total liabilities at the end of month	\$	539,946
* Fund balance summary:		
Prior Year Fund Balance	\$	2,203,735
Investment in Fixed Assets		502,928
Current Change in Revenue over/(under) expenditures		157,044
Total Fund balances at the end of current month	\$	2,863,707

BUDGET VS ACTUAL

- * For the eight months ended 02/28/2021 the charter school had a surplus of \$157,044 compared to a planned deficit of (\$46,374) resulting in a favorable variance of \$203,418. Cares and Health & Safety 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

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- * 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 February 28, 2021**

ASSETS

<u>Cash</u>		
Fulton - Operating	594,699.37	
Fulton - Student	87,048.94	
Fulton - Food	149,780.59	
Fulton - PTO	1,225.03	
Embassy Checking	7,956.39	
BB&T	28,068.08	
Escrow	200,000.00	
Petty Cash	316.00	
		1,069,094.40
<u>Investments</u>		
Embassy CD	156,536	
Fulton - CD	258,089	
Investment - Good As New Ventures	312,963	
F&G Annuity	251,415	
People's Security & Trust	250,000	
		1,229,003.07
<u>Accounts Receivable</u>		
School District Receivables	512,415	
State Receivables	23,507	
Federal Receivables	40,983	
Lunch Receivable	25,722	
		602,627.76
<u>Other Current Assets</u>		
Prepaid Expenses	-	
		-
Total Current Assets		2,900,725.23
Furniture & Equipment	438,185	
Building Improvements	431,069	
Food Service Equipment	22,226	
Less Accumulated Depreciation	(388,551)	
		502,928.38
Total Assets		3,403,653.61

LIABILITIES AND CAPITAL

<u>Current Liabilities</u>		
Accounts Payable	-	
Payroll Accruals / Accord Payroll Taxes / PSERS	539,946	
		539,946.36
Total Current Liabilities		539,946.36
Total Liabilities		539,946.36
Equity		
Changed in Revenue over / (under) Expenses	157,044	
Fund Balance	2,292,918	
Food Service Net Position	(89,183)	
Investment in Fixed Assets	502,928	
		2,863,707.45
Total Liabilities & Capital		3,403,653.81

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

	For the One Month Ended February 28, 2021			For the Seven Months Ended January 31, 2021		
	Actual February	Budget February	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
# of Students						
Regular Ed	416	425	(9)	3,391	3,400	(9)
Special Ed	24	25	(1)	180	200	(20)
Revenues:						
Local:						
School District Revenue - Regular Ed	\$ 391,538	\$ 400,610	\$ (9,072)	\$ 3,251,226	\$ 3,204,877	\$ 46,349
School District Revenue - Special Ed	54,908	53,834	1,274	411,450	429,074	(17,624)
State:						
Rental/Bldg. Reimb Subsidy	2,938	2,938	-	23,507	23,507	-
Health Reimbursement	-	-	-	-	-	-
Ready to Learn	-	2,019	(2,019)	20,191	12,115	8,076
Federal:						
Title I - Basic Programs	22,544	22,544	-	135,265	135,265	-
Title II - Improving Tchr Quality	2,329	2,329	-	13,975	13,975	-
Title III	1,500	1,500	-	8,999	8,999	-
Title IV	1,728	1,728	-	10,369	10,369	-
CARES ESSR	-	-	-	170,676	-	170,676
Health & Safety Grant	-	-	-	90,000	-	90,000
IDEA - Part B	2,442	2,375	67	14,450	14,250	200
Other:						
Int on Invest & Int Cking Acct	2,017	1,917	101	18,773	15,333	3,440
Fundraiser/other	-	-	-	-	-	-
Student Actvily Revenue	-	1,378	(1,378)	2,600	9,489	(6,889)
Lease Income	1,000	2,026	(1,026)	8,196	12,154	(3,958)
Food Revenue	5,200	27,000	(21,800)	58,595	162,000	(103,405)
Miscellaneous Revenue	-	-	-	664	-	664
Total Revenue	\$ 488,145	\$ 521,998	\$ (33,853)	\$ 4,238,836	\$ 4,051,406	\$ 187,430
Expenditures						
Personnel Cost:						
Salaries and Wages	\$ 253,406	\$ 291,110	\$ (37,704)	\$ 1,938,827	\$ 2,008,628	\$ (70,001)
Medical/Dental Insurance	61,956	57,072	4,884	490,343	456,577	33,766
PSERS/Retirement	56,538	62,186	(5,648)	410,256	438,342	(28,086)
Employer Taxes	30,949	25,952	4,997	187,987	179,659	8,328
Total Personnel Cost	402,848	436,320	(33,471)	3,027,214	3,083,207	(55,993)
Contracted Services:						
Audit	-	-	-	7,805	12,000	(4,195)
Legal Services	-	444	(444)	1,560	2,222	(662)
Business Services	5,974	5,974	-	47,791	47,792	(1)
Board Member Services	-	833	(833)	-	1,667	(1,667)
Other Contracted Svcs.						
Tuition Reimbursement	-	1,640	(1,640)	19,132	12,340	6,792
Professional Consultant	-	833	(833)	-	1,667	(1,667)
Professional Development	360	2,066	(1,696)	15,101	18,970	(3,869)
Summer School	-	-	-	-	-	-
Saturday School	-	-	-	-	-	-
After School	-	-	-	-	-	-
Math Instruction Support	-	-	-	-	-	-
Special Ed. Consultant & Instruction	-	3,000	(3,000)	36,580	16,000	20,580
Payroll Services	1,081	1,417	(335)	8,651	11,333	(2,682)
Food Services	-	26,594	(26,594)	30,808	133,622	(102,814)
Student Accounting	-	-	-	-	-	-
Total Contracted Svcs	7,415	42,792	(35,377)	167,429	257,613	(90,184)
Insurance:						
General Property and Liability	2,887	1,071	1,816	18,891	15,717	3,174
Workers Compensation	-	-	-	15,968	11,000	4,968
Total Insurance	2,887	1,071	1,816	34,859	26,717	8,142
Consumable Supplies:						
General Supplies - Admin	222	944	(722)	40,658	34,222	6,436
General Supplies - Instructional	400	-	400	22,656	17,000	5,656
General Supplies - Special Ed	-	556	(556)	-	2,778	(2,778)
Total Consumable Supplies	622	1,500	(878)	63,315	54,000	9,315

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

	For the One Month Ended February 28, 2021			For the Seven Months Ended January 31, 2021		
	Actual February	Budget February	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
Other Costs:						
Public Relations / Marketing	-	225	(225)	777	2,100	(1,323)
Printing & Binding	-	-	-	-	-	-
Travel / Meals	-	652	(652)	247	3,391	(3,144)
Transportation School Bus	-	-	-	-	-	-
Postage and Delivery	710	433	276	3,841	3,267	574
Dues and Fees	25	495	(470)	4,101	5,020	(919)
Total Travel/Transportation	735	1,806	(1,071)	8,965	13,778	(4,812)
Student Activities:						
Security Services	-	-	-	-	-	-
Trips / Travel	-	4,333	(4,333)	383	9,667	(9,284)
Supplies	-	-	-	1,186	-	1,186
Total Student Activities	-	4,333	(4,333)	1,568	9,667	(8,099)
Books & Instructional Aids:						
Books and Periodicals	-	-	-	35,402	32,000	3,402
Educational Software	-	667	(667)	31,526	28,333	3,193
Total Books & Instruct. Aids	-	667	(667)	66,928	60,333	6,594
Equipment/Computers:						
Furniture/Equipment Purchases						
Classroom	-	-	-	52,351	5,000	47,351
Office	-	-	-	-	-	-
Operations/Maintenance	-	-	-	14,950	6,000	9,950
Computer Purchase						
Teachers / Admin	-	-	-	-	-	-
Classroom	-	-	-	63,517	25,000	38,517
Networking Server & Software	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Total Equipment	-	-	-	130,818	35,000	95,818
Site Cost:						
Building Lease	49,953	49,628	326	395,717	397,020	(1,303)
Repairs and Maintenance	3,967	6,793	(2,826)	26,698	46,828	(20,130)
Utilities	6,997	4,818	2,179	48,216	40,727	7,488
Communications - Telephone / Internet	4,203	3,000	1,203	33,435	24,000	9,435
Cleaning & Maintenance Supplies	1,507	2,811	(1,104)	62,114	35,556	26,558
Equipment Rental	2,234	1,667	567	14,516	13,333	1,182
Total Site Cost	68,861	68,516	344	580,695	557,465	23,231
Interest / Bank Fees	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-
Total Expenditures	483,368	557,005	(73,636)	4,081,791	4,097,780	(15,988)
Net Income / (Loss)	\$ 4,777	\$ (35,007)	\$ 39,784	\$ 157,044	\$ (46,374)	\$ 203,418

Lehigh Valley Dual Language Charter School
ESTIMATED STUDENT ENROLLMENT

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	19/20 Actual
REGULAR ED													
Allentown City SD	249	249	249	249	249	250	245	244	-	-	-	-	1,984
Bethlehem Area SD	144	144	144	145	144	142	140	138	-	-	-	-	1,141
Catasauqua Area SD	-	-	-	-	-	-	-	-	-	-	-	-	-
East Penn SD	2	2	2	2	2	2	2	2	-	-	-	-	16
Easton Area SD	13	13	13	12	12	12	12	12	-	-	-	-	99
Northampton Area SD	2	2	2	2	2	2	2	2	-	-	-	-	16
Parkland SD	2	2	2	4	3	3	3	3	-	-	-	-	22
Penn Argyl Area Sd	-	-	-	-	1	1	1	1	-	-	-	-	4
Salisbury Township SD	-	-	-	-	-	-	-	-	-	-	-	-	-
Saucun Valley SD	2	2	2	2	2	2	2	2	-	-	-	-	16
Whitehall-Coplay SD	7	7	7	8	8	8	8	8	-	-	-	-	61
Wilson Area SD	4	4	4	4	4	4	4	4	-	-	-	-	32
Total Regular Ed Students	425	425	425	428	427	425	419	416	-	-	-	-	3,391
SPECIAL ED													
Allentown City SD	13	13	13	13	14	14	14	14	-	-	-	-	108
Bethlehem Area SD	8	8	8	9	9	9	9	9	-	-	-	-	69
Parkland SD	-	-	-	-	-	1	1	1	-	-	-	-	3
Total Special Ed Students	21	21	21	22	23	24	24	24	-	-	-	-	180
Total Students	446	446	446	450	450	450	443	440	-	-	-	-	3,571

Lehigh Valley Dual Language Charter School
 STUDENT REVENUE VARIANCE ANALYSIS
 For the Seven Months Ended January 31, 2021

	Actual Students	Actual Rate	Actual Bill	Budgeted Students	Budgeted Rate	Budgeted Bill	Unit Variance	Dollar Variance
REGULAR ED								
Allentown City SD	1,984	10,481.37	1,732,919.84	1,912	10,407.66	1,658,287.16	72	74,632.68
Bethlehem Area SD	1,141	13,071.16	1,242,849.46	1,256	12,518.18	1,310,026.84	(115)	(67,177.38)
Catasauqua Area SD	-	11,785.77	-	8	11,909.52	7,939.68	(8)	(7,939.68)
East Penn SD	16	12,058.09	16,077.45	16	11,930.07	15,906.76	-	170.69
Easton Area SD	99	12,947.06	106,813.25	88	12,496.39	91,640.19	11	15,173.06
Northampton Area SD	16	12,880.66	17,174.21	16	12,412.51	16,550.01	-	624.20
Parkland SD	22	13,166.14	24,137.92	16	12,693.09	16,924.12	6	7,213.80
Penn Argyl Area Sd	4	16,207.67	5,402.56	-	16,207.67	-	-	-
Salisbury Township SD	-	16,377.53	-	-	16,377.53	-	-	-
Saucon Valley SD	16	15,126.58	20,168.77	16	15,083.24	20,110.99	-	57.78
Whitehall-Coplay SD	61	10,395.26	52,842.57	40	10,395.26	34,650.87	21	18,191.70
Wilson Area SD	32	12,315.02	32,840.05	32	12,315.02	32,840.05	-	-
Total Regular Ed Students	3,391		3,251,226.08	3,400		3,204,876.67	(13)	40,946.85
SPECIAL ED								
Allentown City SD	108	26,797.34	241,176.06	96	25,721.16	205,769.28	12	35,406.78
Bethlehem Area SD	69	28,382.88	163,201.56	104	25,765.96	223,304.99	(35)	(60,103.43)
Parkland SD	3	28,291.23	7,072.81	-	28,291.23	-	3	7,072.81
Total Special Ed Students	180		411,450.43	200		429,074.27	(20)	(17,623.84)
Total Students	3,571		\$ 3,662,676.51	3,600		\$ 3,633,950.94	(33)	\$ 23,323.01

**Lehigh Valley Dual Language Charter School
Cash Flow Forecast
As of February 28, 2021**

	Cash Forecast
Net Cash @ 02/28/2021 (Not including investment or CD's to cover lines of credit)	\$ 1,069,094
Accounts Payable @ 03/01/2021	(116,842)
Internet fax Service @ 03/05/2021	(14)
Net Cash @ 03/05/2021	\$ 952,238
PSERS EE @ 03/10/2021	(9,542)
Estimated School District Deposits (03/06-03/31)	480,000
Estimated Payroll @ 03/12/2021	(109,555)
Estimated 403b Contribution @ 03/12/2021	(8,169)
Estimated Accounts Payable 03/12/2021	(150,000)
Estimated Title Funds @ 03/18/2021	17,734
Estimated COVID 19-SECIM Funds @ 03/18/2021	67
PSERS ER @ 03/19/2021	(162,343)
Estimated Accounts Payable 03/26/2021	(150,000)
Estimated Payroll @ 03/26/2021	(109,555)
Estimated 403b Contribution @ 03/26/2021	(8,169)
Projected Cash @ 03/31/2021	\$ 742,707

APRIL 2021

Estimated School District Payments	425,000
Estimated PSERS EE @ 04/09/2021	(9,542)
Estimated Payroll @ 04/09/2021	(109,555)
Estimated 403b Contribution @ 04/09/2021	(8,169)
Estimated Accounts Payable @ 04/09/2021	(150,000)
Estimated Title Funds @ 04/22/2021	17,734
Estimated COVID 19-SECIM Funds @ 04/22/2021	66.67
Estimated Accounts Payable @ 04/23/2021	(150,000)
Estimated Payroll @ 04/23/2021	(109,555)
Estimated 403b Contribution @ 04/23/2021	(8,169)
Projected cash @ 04/30/2021	\$ 640,517

Lehigh Valley Dual Languages Charter School
 Aging Schedule & Recommended Payment Schedule
 As of February 28, 2021

	Current	1 - 30	31 - 60	61 - 90	> 90	A/P @ 02/28/2021	Estimated Payables	Total Payables	Paid 03/01/2021	Remaining Balance
601 Broad Development Group, LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,953.36	\$ 49,953.36	\$ 49,953.36	\$ -
Guardian Dental	-	-	-	-	-	-	4,050.86	4,050.86	4,050.86	-
Highmark Blue Shield	-	-	-	-	-	-	60,363.39	60,363.39	60,363.39	-
Unum Life Insurance of America	-	-	-	-	-	-	2,121.49	2,119.70	2,119.70	-
Unum Life Insurance of America - EE	-	-	-	-	-	-	354.38	354.38	354.38	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,843.48	\$ 116,841.69	\$ 116,841.69	\$ -

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
February 2021

Type	Date	Num	Memo	Account	Split	Debit	Credit
601 Broad Development Group, LLC							
Bill	02/01/2021	February 2021		10-0420-0420 Accounts Payable	10-2620-441-000 Rental Broad St		49,953.36
Bill Pmt-Check	02/01/2021	5907		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		49,953.36
Bill	02/04/2021	022021-21W		10-0420-0420 Accounts Payable	10-2620-424-000 Water & Sewer		1.95
Bill	02/04/2021	022021-8		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		2,786.20
Bill	02/04/2021	022021-9		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		1,063.40
Bill	02/04/2021	022021-10		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		52.93
Bill Pmt-Check	02/15/2021	5913		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		3,904.48
A&B Lock & Safe							
Check	02/26/2021	ef		10-0101-004 Lafayette - 6078	10-2620-610-000 General Supplie		29.68
Albarelli Electric, Inc.							
Check	02/12/2021	ef		10-0101-004 Lafayette - 6078	10-2620-430-005 Electrical		728.00
Amazon							
Check	02/11/2021	ef		10-0101-004 Lafayette - 6078	10-1110-610-000 General Supplie		169.90
Check	02/12/2021	ef		10-0101-004 Lafayette - 6078	10-1110-610-000 General Supplie		229.90
Anthony DeNicola							
Bill	02/19/2021	02192021a		10-0420-0420 Accounts Payable	10-2271-300-000 Instr Prof Deve		360.00
Bill Pmt-Check	02/26/2021	5922		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		360.00
Cardmember Service							
Credit	02/01/2021	01072021a	Acct # 4798 5100 5088 7047	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ	53.03	
Bill	02/04/2021	02042021a	Acct # 4798 5100 5088 7047	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		86.91
Bill Pmt-Check	02/26/2021	5923	Acct # 4798 5100 5088 7047	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		33.88
Cintas Corporation # 101							
Bill	02/11/2021	4075674334	15528479	10-0420-0420 Accounts Payable	10-2620-610-000 General Supplie		302.17
Bill Pmt-Check	02/26/2021	5924	15528479	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		302.17
Colonial Intermediate Unit							
Bill	02/15/2021	123026		10-0420-0420 Accounts Payable	-SPLIT-		2,800.86
Bill Pmt-Check	02/26/2021	5925		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,800.86
D'Huy Engineering, Inc.							
Bill	02/01/2021	52427		10-0420-0420 Accounts Payable	10-4300-300-000 Purch Prof & Te		2,600.00
Bill Pmt-Check	02/15/2021	5921		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,600.00
Dollar Tree							
Check	02/26/2021	ef		10-0101-004 Lafayette - 6078	10-2390-610-000 Office of Princ		15.90
Fitzpatrick, Lentz & Bubba							
Check	02/24/2021	1317	Down Payment	10-0101-004 Lafayette - 6078	10-9999-9999 Suspense		200,000.00
Fraser Advanced Information Systems 129							
Bill	02/01/2021	5013653361	603-0186129	10-0420-0420 Accounts Payable	10-2620-442-000 Rentals Copier		2,233.52
Bill Pmt-Check	02/26/2021	5926	603-0186129	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,233.52
Guardian Dental							
Bill	02/01/2021	February 2021	Group ID 00 558787	10-0420-0420 Accounts Payable	-SPLIT-		4,050.86
Bill Pmt-Check	02/01/2021	5908	Group ID 00 558787	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		4,050.86
Highmark Blue Shield							
Bill	02/01/2021	February 2021	Acct # 2693560001	10-0420-0420 Accounts Payable	-SPLIT-		60,363.39
Bill Pmt-Check	02/01/2021	5909	Acct # 2693560001	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		60,363.39
IntermetFax Service							
Check	02/04/2021	ef		10-0101-004 Lafayette - 6078	10-2390-630-000 (Communications		14.25
Lowes							

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
February 2021

Type	Date	Num	Memo	Account	Split	Debit	Credit
Check	02/26/2021	eft		10-0101-004 Lafayette - 6078	10-2620-610-000 General Supplie		127.67
Check	02/10/2021	eft		10-0101-004 Lafayette - 6078	-SPLIT-		8,173.11
Check	02/25/2021	eft		10-0101-004 Lafayette - 6078	-SPLIT-		8,173.71
Bill	02/10/2021	7694	Customer # 0043437	10-0420-0420 Accounts Payable	10-2620-430-002 Plumbing		325.00
Bill	02/17/2021	77296	Customer # 0043437	10-0420-0420 Accounts Payable	10-2620-430-002 Plumbing		314.00
Bill Pmt-Check	02/26/2021	5927		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		639.00
Peoples Security Bank & Trust							
Bill	02/24/2021	02242021a	24 Month CD	10-0420-0420 Accounts Payable	10-0111-006 Peoples Bank CD		250,000.00
Bill Pmt-Check	02/26/2021	5936	24 Month CD	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		250,000.00
Pitney Bowes Global Financial Services							
Bill	02/10/2021	3312973719	Acct # 0016965817	10-0420-0420 Accounts Payable	10-2390-530-000 (Communications		292.80
Bill Pmt-Check	02/26/2021	5928	Acct # 0016965817	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		292.80
Pitney Bowes Inc							
Bill	02/12/2021	1017490751	Acct # 0016965817	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		98.98
Bill Pmt-Check	02/26/2021	5929	Acct # 0016965817	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		98.98
Provident Life and Accident Ins Co							
Bill	02/01/2021	010721-020321		10-0420-0420 Accounts Payable	10-0460-0462 Medical		484.26
Bill Pmt-Check	02/15/2021	5914		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		484.26
PSERS							
Check	02/10/2021	eft		10-0101-004 Lafayette - 6078	10-0460-0461 PSERS		14,274.89
Purchase Power							
Bill	02/21/2021	02212021a	8000-9090-0721-6661	10-0420-0420 Accounts Payable	10-2390-530-000 (Communications		402.50
Bill Pmt-Check	02/26/2021	5930	8000-9090-0721-6661	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		402.50
ReadyRefresh							
Bill	02/01/2021	01A0447919689	0447919689	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		4.23
Bill Pmt-Check	02/15/2021	5915	0447919689	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		4.23
Repice & Taylor, Inc							
Bill	02/01/2021	8403		10-0420-0420 Accounts Payable	10-2515-300-000 Financial Accou		5,974.00
Bill Pmt-Check	02/15/2021	5916		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		5,974.00
Selective Insurance Company of America							
Check	02/25/2021	eft		10-0101-003 Lafayette-Food 6076	10-2620-523-000 General Propert		2,887.00
Streamline HR							
Check	02/17/2021	eft		10-0101-004 Lafayette - 6078	10-2514-302-000 Payroll Fees		1,081.25
Tri-State Financial Group, LLC							
Bill	02/25/2021	02252021a	BPT Annual License Fee	10-0420-0420 Accounts Payable	10-2519-810-000 Dues & Fees		25.00
Bill Pmt-Check	02/26/2021	5937	BPT Annual License Fee	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		25.00
UGI Utilities, Inc.8355							
Bill	02/01/2021	01272020a	411002358355	10-0420-0420 Accounts Payable	10-2620-621-000 Gas		3,092.65
Bill Pmt-Check	02/15/2021	5917	411002358355	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		3,092.65
Uline							
Bill	02/01/2021	129391393	11723132	10-0420-0420 Accounts Payable	10-2620-610-000 General Supplie		1,047.31
Bill Pmt-Check	02/15/2021	5918	11723132	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		1,047.31
UNUM Life Insurance Company of America							
Bill	02/01/2021	February 2021	0656929-001 0	10-0420-0420 Accounts Payable	-SPLIT-		2,121.49
Bill Pmt-Check	02/01/2021	5910	0656929-001 0	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,121.49
UNUM Life Insurance Company of America EE							

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
February 2021

Type	Date	Num	Memo	Account	Split	Debit	Credit
Bill	02/01/2021	February 2021	0656930-001 6	10-0420-0420 Accounts Payable	10-0450-0462 Medical		354.38
Bill Pmt -Check	02/01/2021	5911	0656930-001 6	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		354.38
Verizon Wireless							
Bill	02/01/2021	9869970845	Acct # 823032866-00001	10-0420-0420 Accounts Payable	10-2620-530-000 Communications		1,402.22
Bill Pmt -Check	02/15/2021	5919	Acct # 823032866-00001	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		1,402.22
Vision Service Plan							
Bill	02/01/2021	February 2021	Client ID 30034388	10-0420-0420 Accounts Payable	10-1110-210-000 Group Insurance		711.56
Bill Pmt -Check	02/15/2021	5920	Client ID 30034388	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		711.56
Walmart							
Check	02/23/2021	eft		10-0101-004 Lafayette - 6078	10-2440-610-000 General Supplie		69.35