

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – December 14, 2021
6:00 p.m. Public Meeting

1. Approval of LVDLCS November 16, 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 – Potential Bid Item
 - Mr. Zapata & Ms. Parrales Act 55 Certification
5. New Business
 - Middle States Accreditation Letter Report – Informational
 - 2020-2021 Final External Audit Results – Approval
 - ESSER Budget Update – Review and Approval
 - Results of Book Fair
 - Formal Student Panel Presentation – Mr. Zapata
 - 1st Marking Period Disciplinary Report – Mr. Zapata
6. Personnel
 - Rosa Borrero – School Nurse – New Hire
7. Public Comment and Correspondence
 - Ms. Parrales Board Member Swearing Oath
 - Boy Scouts Thank You Note
8. Other
 -
9. Next Board Meeting-Tuesday, January 25, 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 November 16, 2021 - 6:00 p.m.

Welcome and Introductions

Ms. Weaver welcomed those in attendance and called the meeting to order. Ms. Weaver 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, Ms. Weaver, Dr. Rance-Roney, Ms. Parrales

Zoom Present: Mr. Paulino

Excused: Mrs. Gutierrez

Staff Present: Mrs. Perez, Mrs. Herrmann, Mr. Zapata, Mrs. E. Gonzalez, Ms. Blanco-Padilla, Ms. Yunez, Ms. Velazquez, Ms. L. Figueroa

Parents/Students: Ms. Yadaris Mojica, Ms. Daniela Arroyo, Mr. Jose Alvarez, Ms. Mayea Rodriguez, Ms. Amylin Rodriguez

Zoom Present: Ms. Santiago, Ms. Montes, Mr. Agosto, Ms. Saez Olmeda, Ms. Tia Weaver, Ms. E. Figueroa, Ms. Piña, Ms. Zervos, Mr. Fedorczyk, Ms. Y. Gonzalez, Ms. Yordy, Ms. Conton, Mr. Michael Rodriguez-Parent, Mr. Phoebe Harris- ASD Board Director

Approval of Minutes

Ms. Weaver requested a review of the board meeting minutes for the month of October 19, 2021.

Mr. Lopez called for a motion to **approve the October 19, 2021 meeting minutes**. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

CEO/COO and Principal's Report

1. School Activities

- Security Drill – 11/10/21 at 2:30 p.m. (school in lockdown for 7 minutes)
- 10/29/21 - Assembly - Zonda Dance (Virtual due to Covid-19)
- 11/2/21 - School Closed - Professional Development (Data Review Day)
- 11/3/21 - End of the First Marking Period

Upcoming Events

- 11/16 - 11/30: Book Fair
- 11/19: Assembly - Tales from a Bike Seat
- 11/22 and 11/23: Parent Teacher Conferences (no school for students)
- 11/24 - 11/29: School Closed - Thanksgiving Break

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 – 457
- Transportation – Transportation issues have improved.
- Waiting List – fluctuates based upon receipt of enrollments and filling available spots
- PIMS – All reports have been submitted on time.

4. Community Support

- BAPD officer, Sgt. Audelo (BASD School Resource Officer) presented to 6th, 7th, and 8th grade students about school safety, internet safety, and social media safety.

5. Student Services

- Zonda Dance Assembly - focused on character education/social emotional learning

6. Programs

- After School Average Attendance for 10/18- 11/11: **73**
- Saturday School Average Attendance for 9/25 - 11/13: **50**

7. Leadership Team Meetings – held weekly

Student Presentation from After School Art Program Students work by Ms. Blanco-Padilla



Financial Report and Approval of Payments:

Ms. Weaver guided the Board through the review of finances (unaudited) as of October 31, 2021. On the Balance Sheet, Cash as of 10/31/2021 was \$2,261,200; this includes cash in the operating accounts, CDs, escrowed funds and the DLP Investment. The school’s ending Fund Balance at 10/31/2021 was \$2,042,823, Accounts Payable as of 10/31/2021 was \$173,313, while Accrued Payroll was \$429,413. For the 4 months ending 10/31/2021, the school had an operating surplus of \$168,534 compared to a budgeted YTD surplus of \$310,047, and is currently projecting a year-end operating surplus of \$664,877.

Ms. Weaver called for a motion to **approve the fiscal year financial report ending October 31st, 2021 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Mr. Santana. 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 will be worked on during the thanksgiving holiday. A potential bid

will be needed for the alarm system. Still waiting on feedback from a fire marshal that needs to come and evaluate if the current system could be grandfather in if the facility space is needs to be separate from rest of the building.

- **COVID-19 Vaccination Policy** – The school has been following the safety protocols in regards to Covid-19 as it was presented to the Pennsylvania Department of Education just as the Bethlehem Area School District is doing. The school at this time will hold on passing this policy considering all the comments from the staff survey. Vaccination is highly encouraged for all staff.
- ✓ **Fiscal Planning** - Fulton Bank was informed of the intent of the school 7th Grade – 04/12/ 2022 – Jacobsburg Environmental Center
- to use the 250K line of credit. DLP was also informed of the possible withdrawer of 250K from the account if needed in the beginning of December 2021.
- **Property Tax Exemption Application** - The property tax exemption was received by our office Friday October 29, 2021 and return to the McMain office signed by November 1, 2021.

New Business

- **Potential Property Tax Liability** – The potential tax liability the school would have to pay if not granted the retroactive exemption could possibly be \$7,639.88. The McMain Law will take the payment responsibility to pay if this is due for lack of summitting the tax exemption application when it was due.
- **Annual Financial Report 2020-2021**- Report completed by Charter Choices was available to the board for review and given to School Secretary and CEO/COO for signatures.

Mr. Lopez called for a motion to approve the **2020-2021 Annual Financial Report** as presented for submission. Motion was seconded by Mr. Paulino. Motion was accepted unanimously.

- **LVDLCS Plan to Accelerate Math Instruction** - In an effort to identify potential students and prepare them for Algebra course work in eighth grade, a long-term plan is being implemented beginning in the 2021-2022 school year and continuing each successive year.

Executive Session 6:31p.m – 6:36 p.m. to discuss personnel and legal concerns.

Personnel

- Ms. Vanessa Soto – LPN School Nurse – Termination
- Ms. Lydia Colon – Workers Compensation Leave
- Posting of Positions

Mr. Lopez called for a motion to approve the **Personnel issues a discussed in the execute session**. Motion was seconded by Mr. Santana. Motion was accepted unanimously

Public Comment and Correspondence

- Letter from Ms. Cintron
- Book Fair Flyer

Other

- Explores' Saturday School Program Budget- the Explorers program is for 6th graders, the program exposes students to a variety of professions in the medical field. The goal is to continue this program by adding new 6th graders each year and retaining the current students until they leave LVDLCS.
- ELCEC Budget – A budget tracking sheet was presented listing all the change work orders with a contingent balance of \$98,351.00 from a budget amount of \$118,813.50.

Mr. Lopez called for a motion to approve the **work order changes 3, 4, 5, and 6** as presented on worksheet. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

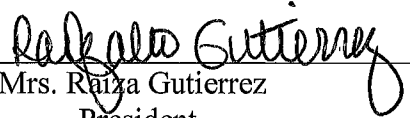
- Ms. Phoebe Harris from the Allentown School District Board Director expressed concerns about having an executive session during the board meeting. She shared the executive sessions needed to be prior to a board meeting. Ms. Harris also questioned the diversity of the board and enrolled students.
- Field Trips as follows:
 - ✓ 7th Grade – 04/12/ 2022 – Jacobsburg Environmental Center
 - ✓ 8th Grade – 04/13/ 2022 – Jacobsburg Environmental Center


Mr. Lopez called for a motion to approve all field trips as presented to cover transportation cost. Motion was seconded by Ms. Parrales. Motion was approved unanimously.

Next Board Meeting will be Tuesday December 14, 2021 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Mr. Lopez seconded by Mr. Santana. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:48 p.m.

Respectfully signed and submitted for approval by:


Mrs. Raiza Gutierrez
President


Mr. Joshua Santana
Board Secretary

**Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
December 14, 2021**

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



Conference Attendance – November 2021

Conferences were offered in-person and virtually

Elementary Grade	Total Number of Conferences	In Person	Virtual
Kinder	38 out of 48 (79%)	4	34
First	36 out of 54 (67%)	13	23
Second	40 out of 53 (75%)	30	10
Third	21 out of 51 (42%)	1	20
Fourth	36 out of 54 (67%)	22	14
Fifth	29 out of 54 (54%)	10	19

Average Elementary Attendance: 64%

Middle School	Total Number of Conferences	In Person	Virtual
6th Grade	31 out of 53	19	12
Billingsby	12 out of 89	8	4
Flyte	12 out of 89	10	2
Gonzalez	12 out of 89	10	2
Lewis	13 out of 89	9	4

Learning Support Department conferenced with 15 parents
English Language Department conferenced with 15 parents
Reading Specialist conferenced with 7 parents
Social Work Department conferenced with 13 parents

Lehigh Valley Dual Language Charter School

Financial Statements

November 30, 2021

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December 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.

Key October Highlights:

- Cash Position Decreased to \$1.6M Due as District Receivables Increased
- Current Ratio = 1.8 (Standard is 1.1) and Days COH = 30.5 (Standard is 60.0)
- Projected Operating Net Income at November 30 = \$289K (exclusive of Building Acquisition)
- Fund Balance (Assigned + Unassigned) = \$1.8M

1. Balance Sheet

Balance Sheet Analysis	[A] 6/30/2021 (Audited)	[B] 11/30/2021	[C] = [B] - [A] Increase (Decrease)
Assets			
Cash	1,019,683	672,191	\$ (347,491)
Investments	922,641	922,641	\$ -
District Receivables	518,950	547,341	\$ 28,391
Federal Receivables	51,223	47,062	\$ (4,161)
State Receivables	34,033	-	\$ (34,033)
Fixed Assets - Net	686,481	9,797,347	\$ 9,110,867
Liabilities			
Accounts Payables	118,564	127,854	\$ 9,290
Accrued Payroll	701,948	533,921	\$ (168,026)
Notes Payable	-	8,507,224	\$ 8,507,224
Fund Balance			
Nonspendable	272,507	16,678	\$ (255,829)
Assigned	1,875,000	1,875,000	\$ -
Unassigned	(53,658)	363,868	\$ 417,526
Net Income	162,256	(435,890)	\$ (598,146)

- The school's Cash Balance decreased slightly to \$1,594,832 at November 30th as the school awaits Local, State and Federal receipts.
- Total Current Liabilities on November 30, 2021 represent a \$444,969 increase since June 30th due to the addition of monthly mortgage payments (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 Five Months Ended November 30, 2021

Income Statement Analysis	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
REVENUES			
Local Sources	2,561,639	2,323,117	238,522
State Sources	20,191	10,096	10,095
Federal Sources	184,352	611,605	(427,253)
EXPENDITURES			
Personnel	1,841,602	1,710,173	131,429
Contracted Services	83,251	106,064	(22,813)
Property Services	255,004	592,500	(337,496)
Other Purchased Services	171,280	122,048	49,232
Supplies and Instructional Aids	213,946	112,566	101,380
Building, Furniture & Equipment	3,767	33,333	(29,566)
Debt Service	250,019	-	250,019
Other Expenses	25,264	2,100	23,164
Net Change Before Building Transaction	(77,951)	266,034	(343,985)

- Local Revenues of \$2,561,639 are several percentage points over the YTD budgeted amount as the school has maintained healthy enrollment and tuition rates have increased. State and Federal revenues (Titled Funds, ESSER II, etc.) will be recognized later in the year when PDE begins issuing payments.
- Total Expenses are slightly over budget (by \$161K) due to offsetting variances on Personnel, Property Services, Instructional Supplies and the replacement of Rental Costs with Debt Service payments.
- The school currently projects a year-end Operating Surplus of \$289,401 (exclusive of the Building Acquisition) and will utilize nearly \$1.5M in COVID-relief funding (ESSER II, ARP ESSER) in FY22.

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

Felt most painfully this school year in terms of staff turnover and the challenge of filling vacancies, charter schools are not immune to broader issues affecting the economy. From a financial perspective, inflation is causing problems for schools now – and possibly even more so as we look ahead to next year’s budgets.

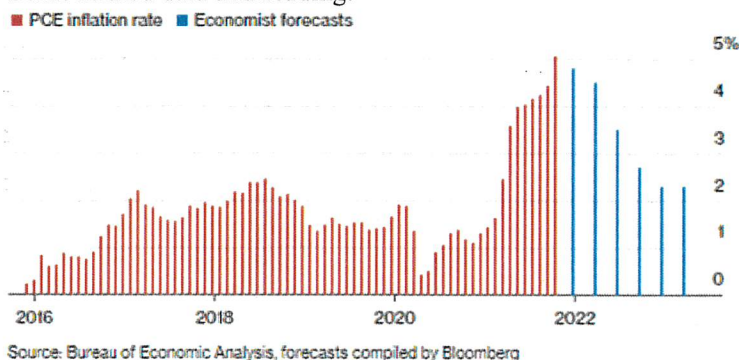
There is no shortage of media coverage of the inflation dynamic, but we want to encourage school leaders and Boards to prepare – that is: prepare, not panic – for the impacts of inflation on 22-23 budget planning, as well as for current-year symptoms of that inflationary impact.

For the current year, schools are seeing – or might expect to see – direct increases in certain cost categories, including: external services for which prices are not contractually fixed; various facility costs, such as utilities or construction (materials and labor); technology hardware; classroom and administrative supplies; rates for substitute teachers or services; staff retention/morale bonuses; and higher starting salaries for full-time hires. Thankfully, however, a school’s largest expenditures – typically salaries, benefits and lease/mortgage costs – were effectively locked in by the nature of agreements or contracts and thus have not jumped during the year. We cannot expect that dynamic to hold at the turn of the next fiscal year.

As we prepare for the 22-23 school year budget, we should monitor staffing conditions locally to make sure our salary increase assumptions (2-3% average raises historically) are realistic to maintain staff. While it is too early to predict any change in health benefit costs for next year, we should assume – due to a rebound in utilization rates that fell during 2020 due to COVID restrictions – increases here as well. Even if higher costs in other categories prove to be temporary or level out, the nature of personnel costs as the largest single category in your school’s budget means we must be prepared to think creatively or to consider trade-offs to meet these financial challenges.

We are fortunate to have elevated Federal funding (ESSER 2, ARP ESSER) to help offset some or all of these costs in 22-23, but we must also prepare for how to operate the school at a higher cost even beyond the timeline when Federal funds may be reduced to earlier levels. We look forward to working with you in the coming months to navigate these issues.

Some related data and reading:



[Amid Historic Federal Windfall, School Leaders Find that Soaring Inflation is Curbing Their Ability to Purchase, Hire and Build | The 74 \(the74million.org\)](#)

[Philadelphia School District teacher vacancies, absences have created a staffing crisis in some buildings \(inquirer.com\)](#)

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

	June 30, 2021 (Audited)	November 30, 2021	Increase (Decrease)
ASSETS			
Current Assets			
Operating Cash	1,019,683	672,191	(347,491)
Escrow	-	-	-
Investments	922,641	922,641	-
District Tuition Payments Receivable	518,950	547,341	28,391
Other Receivables	17,713	33,004	15,291
Federal Receivables	51,223	47,062	(4,161)
State Receivables	34,033	-	(34,033)
Prepaid Expenses	22,507	16,678	(5,829)
Total Current Assets	2,586,749	2,238,918	(347,831)
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	53,849	10,148
Other Assets	242,211	-	(242,211)
Deferred Outflow of Resources	826,303	826,303	-
Total Other Assets	1,389,215	1,157,152	(232,063)
TOTAL ASSETS	4,662,445	13,193,417	8,530,972
LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Accounts Payable	118,564	127,854	9,290
Accrued Payroll Expenses	701,948	533,921	(168,026)
Deferred Revenues	868	868	-
Mortgage Payable - Current	-	588,415	588,415
Due to General Fund	9,156	24,447	15,291
Total Current Liabilities	830,536	1,275,505	444,969
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 - Long Term	-	7,918,809	7,918,809
Net OPEB Liability	258,486	258,486	-
Net Pension Liability	5,506,624	5,506,624	-
Total Other Liabilities	6,556,267	14,475,076	7,918,809
TOTAL LIABILITIES	7,386,803	15,750,581	8,363,778
EQUITY			
Amount Provided for Pension	(5,666,944)	(5,666,944)	-
Invested in Capital Assets	686,481	9,797,347	9,110,867
Amount Provided for Long term debt	-	(8,507,224)	(8,507,224)
Non Spendable	272,507	16,678	(255,829)
Assigned	1,875,000	1,875,000	-
Unrestricted	(53,658)	363,868	417,526
Net Income	162,256	(435,890)	(598,146)
TOTAL EQUITY	(2,724,358)	(2,557,164)	167,194
TOTAL LIABILITIES & EQUITY	4,662,445	13,193,417	8,530,972
Balance Sheet Metrics			
Current Ratio	3.11	1.76	(1.36)
Days Operating Cash on Hand	59.85	30.46	(29.39)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
Five Months Ended November 30, 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	2,197,307	2,044,859	152,448	5,157,045	4,907,662	249,383
School District - Special Education	340,092	250,970	89,122	759,773	602,327	157,446
Total Local Educational Agency Revenue	2,537,399	2,295,829	241,570	5,916,818	5,509,989	406,829
Other Local Revenues						
Interest Income	10,219	12,083	(1,864)	27,135	29,000	(1,865)
Student Activities Revenues	1,334	6,250	(4,916)	10,084	15,000	(4,916)
Lease Income	8,957	8,955	2	21,492	21,492	-
Miscellaneous	3,730	-	3,730	3,730	-	3,730
Prior Fund Balance	-	-	-	285,000	285,000	-
Total Local Revenue -Other	24,240	27,288	(3,048)	347,441	350,492	(3,051)
Revenues from State Sources						
Ready to Learn Grant	20,191	10,096	10,095	20,191	20,191	-
Total State Revenues	20,191	10,096	10,095	20,191	20,191	-
Revenues from Federal Sources						
IDEA Pass-Through	-	-	-	20,900	20,900	-
Title I Grant	2,981	67,579	(64,598)	223,478	225,263	(1,785)
Title II Grant	-	6,894	(6,894)	16,087	22,981	(6,894)
Title III Grant	-	5,049	(5,049)	11,782	16,831	(5,049)
Title IV Grant	-	5,184	(5,184)	12,097	17,281	(5,184)
CARES Act - ESSER II Funding	-	195,667	(195,667)	652,222	652,222	-
CARES Act - ARP ESSER III Funding	-	250,232	(250,232)	834,107	834,107	-
Food Service Revenues	181,371	81,000	100,371	289,371	270,000	19,371
Total Federal Revenues	184,352	611,605	(427,253)	2,060,044	2,059,585	459
TOTAL REVENUES	\$ 2,766,182	\$ 2,944,818	\$ (178,636)	\$ 8,344,494	\$ 7,940,257	\$ 404,237
EXPENDITURES						
Personnel Costs						
Salaries and Wages (includes incentives)	1,181,573	1,072,710	108,863	3,334,413	3,225,550	108,863
Insurances	302,125	306,977	(4,852)	926,181	931,033	(4,852)
Retirement	238,753	223,999	14,754	676,850	662,096	14,754
Employer Taxes	103,459	96,647	6,812	297,489	290,677	6,812
Other benefits	15,692	9,840	5,852	38,652	32,800	5,852
Total Salaries	1,841,602	1,710,173	131,429	5,273,585	5,142,156	131,429
Contracted Services						
Audit	7,657	6,000	1,657	13,657	12,000	1,657
Legal Services	7,938	-	7,938	17,938	10,000	7,938
Business Services	24,000	31,000	(7,000)	67,400	74,400	(7,000)
Professional Development	18,360	7,275	11,085	35,335	24,250	11,085
Professional Consultant	8,655	-	8,655	8,655	-	8,655
Special Education Services	10,733	11,523	(790)	42,619	43,409	(790)
Payroll Service	5,908	7,083	(1,175)	15,825	17,000	(1,175)
Additional Programs/Extended Day	-	41,100	(41,100)	136,500	137,000	(500)
Total Professional & Technical Services	83,251	106,064	(22,813)	340,846	323,059	17,787
Property Services						
Building rental	45,092	250,000	(204,908)	45,092	600,000	(554,908)
Utilities	21,329	33,333	(12,004)	80,000	80,000	-
Repairs & Maintenance	174,108	300,000	(125,892)	724,408	725,000	(592)
Equipment Rental	10,735	9,167	1,568	23,568	22,000	1,568
Cleaning and Maintenance Supplies	3,740	-	3,740	3,740	-	3,740
Total Property Services	255,004	592,500	(337,496)	876,808	1,427,000	(550,192)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
Five Months Ended November 30, 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	8,100	18,001	45,001	27,000	18,001
Insurance	13,760	14,865	(1,105)	34,571	35,676	(1,105)
Telecommunications	23,098	23,750	(652)	56,348	57,000	(652)
Public Relations	2,737	833	1,904	3,904	2,000	1,904
Printing	152	-	152	152	-	152
Student Meals	97,191	72,000	25,191	265,191	240,000	25,191
Travel	880	2,500	(1,620)	4,380	6,000	(1,620)
Other	7,361	-	7,361	7,361	-	7,361
Total Other Purchased Services	171,280	122,048	49,232	416,908	367,676	49,232
Supplies and Instructional Aides						
Books	65,257	55,583	9,674	183,673	174,000	9,673
Educational Software	21,769	6,250	15,519	30,519	15,000	15,519
Instructional Supplies	71,481	17,083	54,398	102,398	48,000	54,398
Pupil Health Supplies	103	-	103	103	-	103
Special Education Supplies	4,004	9,900	(5,896)	32,104	38,000	(5,896)
Student Meals	2,079	-	2,079	2,079	-	2,079
Maintenance Supplies	17,285	8,333	8,952	28,952	20,000	8,952
Student Activities	11,247	-	11,247	11,247	-	11,247
Administration Supplies	20,721	15,417	5,304	42,304	37,000	5,304
Total Supplies	213,946	112,566	101,380	433,379	332,000	101,379
Furniture & Equipment						
Building, Furniture & Equipment	2,646	-	2,646	2,646	-	2,646
Technology	1,121	33,333	(32,212)	80,038	80,000	38
Total Furniture & Equipment	3,767	33,333	(29,566)	82,684	80,000	2,684
Other Expenses						
Dues & Fees	25,264	2,100	23,164	30,164	7,000	23,164
Total Other Expenses	25,264	2,100	23,164	30,164	7,000	23,164
Debt Service & Other Items						
Debt Service	245,704	-	245,704	588,704	-	588,704
Interest	4,315	-	4,315	12,015	-	12,015
Total Debt Service	250,019	-	250,019	600,719	-	600,719
Budgetary Reserve						
	-	-	-	-	-	-
Total Expenditures	\$ 2,844,133	\$ 2,678,784	\$ 161,034	\$ 8,055,093	\$ 7,678,891	\$ 376,202
Net Change in Fund Balance - Operating						
Other Sources and Uses of Financing	\$ (77,951)	\$ 266,034	\$ (343,985)	\$ 289,401	\$ 261,366	\$ 28,035
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	\$ (435,890)	\$ 266,034	\$ (701,924)	\$ (68,538)	\$ 261,366	\$ (329,904)

Lehigh Valley Dual Language Charter School
Check Detail
November 30, 2021

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
Bill.com	11/19/2021	Walter Brucker Coinc	10-2620-430-000 Repairs & Maint	89,469.00
Bill.com	11/24/2021	Capital Blue Cross	10-1110-210-000 Group Insurance;10-1241-210-000 Group Insurance;1C	61,116.43
Bill.com	11/03/2021	Capital Blue Cross	10-1110-210-000 Group Insurance	58,993.90
Bill.com	11/24/2021	601 Broad Development Group, LLC	92-0500-0500 Mortgage Payable;10-5000-830-000 Interest;10-5100-000-	50,003.73
Bill.com	11/03/2021	Lintons Food Service Management	51-3100-571-000 Food Costs	39,897.10
Bill.com	11/12/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	25,362.62
eft	11/04/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	9,989.16
eft	11/19/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	9,956.88
eft	11/09/2021	PSERs	10-0460-0461 PSERs	9,787.74
Bill.com	11/16/2021	The Warko Group	10-2620-430-000 Repairs & Maint	7,650.00
Bill.com	11/03/2021	Carbon Lehigh Intermediate Unit	10-1110-650-000 Inst. Software	6,845.85
Bill.com	11/03/2021	MacMain, Connell & Leinhauser, LLC	10-2350-300-000 Legal	6,037.50
Bill.com	11/05/2021	Charter Choices, Inc.	10-2500-530-000 Communications	6,000.00
Bill.com	11/03/2021	Lintons Food Service Management	51-3100-571-000 Food Costs	5,803.50
Bill.com	11/03/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	4,754.80
Bill.com	11/19/2021	Fraser Advanced Information Systems 129	10-2620-442-000 Rentals Copler	4,284.04
Bill.com	11/19/2021	Guardian Dental	10-1110-210-000 Group Insurance;10-1241-210-000 Group Insurance;1C	4,212.03
Bill.com	11/15/2021	Isela Rodriguez	10-1100-270-000 Health Benefits	4,000.00
Bill.com	11/19/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	3,185.57
Bill.com	11/04/2021	Colonial Intermediate Unit	10-2620-530-000 Communications	2,800.86
Bill.com	11/03/2021	UNUM Life Insurance Company of America	10-1110-210-000 Group Insurance;10-1241-210-000 Group Insurance;1C	2,781.01
Bill.com	11/03/2021	The Warko Group	10-2620-430-000 Repairs & Maint	2,763.00
Bill.com	11/22/2021	UNUM Life Insurance Company of America	10-1110-210-000 Group Insurance;10-1241-210-000 Group Insurance;1C	2,441.71
Bill.com	11/03/2021	Cardmember Service	10-1110-650-000 Inst. Software;10-1110-610-000 General Supplie	2,334.68
Bill.com	11/12/2021	Worthington Direct	10-1110-610-000 General Supplie	2,236.82
Bill.com	11/03/2021	Dual Temp Company, Inc.	10-2620-430-007 HVAC	2,175.00
Bill.com	11/03/2021	Fraser Advanced Information Systems 129	10-2620-442-000 Rentals Copler	2,147.02
Bill.com	11/12/2021	Uline	10-2620-610-000 General Supplie	1,963.34
Bill.com	11/03/2021	Dual Temp Company, Inc.	10-2620-430-007 HVAC	1,950.00
Bill.com	11/03/2021	Lintons Food Service Management	51-3100-571-000 Food Costs	1,935.00
Bill.com	11/08/2021	Scholastic Inc.	10-1110-640-000 Books & Periodi	1,767.48
Bill.com	11/16/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	1,680.00
Bill.com	11/03/2021	Scholastic Inc.	10-1110-640-000 Books & Periodi	1,649.34
Bill.com	11/24/2021	Mr. Rooter	10-2620-430-002 Plumbing	1,609.00
ACH	11/01/2021	Waste Management of Pennsylvania, Inc.	10-2620-430-004 Trash Removal	1,563.67
ACH	11/01/2021	Selective Insurance Company of America	10-2620-523-000 General Propert	1,554.00
Bill.com	11/19/2021	Selective Insurance Company of America	10-2620-523-000 General Propert	1,519.00
Bill.com	11/22/2021	Selective Insurance Company of America	10-2620-523-000 General Propert	1,519.00
Bill.com	11/05/2021	The Warko Group	10-2620-430-000 Repairs & Maint	1,489.00
Bill.com	11/22/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	1,281.57
Bill.com	11/03/2021	4Imprint	10-2390-610-000 Office of Princ	1,277.35
Bill.com	11/03/2021	Verizon Wireless	10-2620-530-000 Communications	1,252.63
eft	11/15/2021	Streamline HR	10-2514-302-000 Payroll Fees	1,251.96
Bill.com	11/24/2021	LAROS SILK MILL MASTER ASSOCIATION, INC	10-2600-810-000 Dues & Fees	1,219.49
Bill.com	11/16/2021	Smart Digital Tech	10-2390-650-000 Technology Supp	1,115.00
Bill.com	11/03/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	1,105.38
Bill.com	11/19/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	1,104.67
Bill.com	11/03/2021	Anna Marie Santiago	10-2271-240-000 Tuition Reimbur	1,067.97
Bill.com	11/23/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	1,017.05
Bill.com	11/04/2021	The Warko Group	10-2620-430-000 Repairs & Maint	993.00
Bill.com	11/03/2021	Mr. Rooter	10-2620-430-002 Plumbing	970.00
Bill.com	11/30/2021	School Speciality	10-1200-610-000 General Supplie	902.99
Bill.com	11/24/2021	Palmeri Transportation Inc	10-3210-580-000 Travel	900.00

Num	Date	Name	Account	Original Amount
Bill.com	11/12/2021	T-Mobile	10-2620-530-000 Communications	880.00
Bill.com	11/03/2021	4Imprint	10-2390-610-000 Office of Princ	877.37
Bill.com	11/03/2021	Walter Brucker Coinc	10-2620-430-000 Repairs & Maint	863.00
Bill.com	11/22/2021	MacMain, Connell & Leinhauser, LLC	10-2350-300-000 Legal	850.10
Bill.com	11/03/2021	Vision Service Plan	10-1100-210-su Group Insurance	832.90
Bill.com	11/03/2021	Vision Service Plan	10-1100-210-su Group Insurance	825.64
Bill.com	11/19/2021	Verizon Wireless	10-2620-530-000 Communications	767.59
Bill.com	11/03/2021	Discount School Supply	10-2390-610-000 Office of Princ	733.93
Bill.com	11/16/2021	Smart Digital Tech	10-2390-650-000 Technology Supp	700.00
Bill.com	11/03/2021	Provident Life and Accident Ins Co	10-0460-0462 Medical	696.39
Bill.com	11/15/2021	D'Huy Engineering, Inc.	10-4300-300-000 Purch Prof & Te	675.00
Bill.com	11/03/2021	Unoclean	10-2620-610-000 General Supplie	650.00
Bill.com	11/03/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	640.00
Bill.com	11/03/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	605.48
Bill.com	11/10/2021	Palmeri Transportation Inc	10-3210-580-000 Travel	600.00
Bill.com	11/03/2021	Smart Digital Tech	10-2390-650-000 Technology Supp	583.60
Bill.com	11/03/2021	UNUM Life Insurance Company of America EEF	10-0460-0462 Medical	549.17
Bill.com	11/22/2021	UNUM Life Insurance Company of America EEF	10-0460-0462 Medical	541.63
1081	11/10/2021	Northampton Community College	10-1100-580-000 Travel	540.00
Bill.com	11/03/2021	Michelle Guzman	10-2271-300-000 Instr Prof Deve	480.00
Bill.com	11/03/2021	Uline	10-2620-610-000 General Supplie	477.18
Bill.com	11/03/2021	Dual Temp Company, Inc.	10-2620-430-007 HVAC	458.13
Bill.com	11/19/2021	Jennelle Billingsby	10-1110-240-000 Tuition Reimbur	449.00
Bill.com	11/19/2021	Michelle Guzman	10-2271-300-000 Instr Prof Deve	420.00
Bill.com	11/17/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	361.15
Bill.com	11/03/2021	All Affordable Pest Control	10-2620-430-003 Exterminating	360.00
Bill.com	11/03/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	351.21
Bill.com	11/03/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	351.21
Bill.com	11/03/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	351.21
Bill.com	11/03/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	334.87
eft	11/08/2021	WaWa	10-3210-580-000 Travel	333.08
1326	11/16/2021	City of Bethlehem (food licenses)	10-2519-810-000 Dues & Fees	326.00
eft	11/04/2021	Giant	10-2390-630-000 (food)	310.30
Bill.com	11/03/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	300.73
Bill.com	11/03/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	300.00
Bill.com	11/19/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	300.00
1325	11/17/2021	Petty Cash	10-0103-000 Petty cash	300.00
Bill.com	11/16/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	281.00
Bill.com	11/19/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	281.00
Bill.com	11/03/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	275.40
Bill.com	11/03/2021	Uline	10-2620-610-000 General Supplie	240.92
Bill.com	11/03/2021	Altronics Security Systems	10-2620-430-006 Building	233.75
Bill.com	11/22/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	233.42
Bill.com	11/12/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	229.47
Bill.com	11/17/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	220.45
Bill.com	11/03/2021	All Affordable Pest Control	10-2620-430-003 Exterminating	180.00
Bill.com	11/03/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	180.00
Bill.com	11/19/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	180.00
eft	11/12/2021	Office Depot	10-2390-610-000 Office of Princ	172.90
Bill.com	11/22/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	163.97
Bill.com	11/19/2021	601 Broad Development Group, LLC	10-2620-424-000 Water & Sewer	162.01
Bill.com	11/18/2021	IDVille	10-1110-610-000 General Supplie	158.25
Bill.com	11/19/2021	e3 Midlantic Technolgies Group	10-2390-610-000 Office of Princ	160.00
eft	11/02/2021	Amazon	10-1110-610-000 General Supplie	149.89
eft	11/17/2021	Amazon	10-1110-610-000 General Supplie	145.09
Bill.com	11/19/2021	Charter Choices, Inc.	10-2500-530-000 Communications	139.03
Bill.com	11/03/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	135.81

Num	Date	Name	Account	Original Amount
Bill.com	11/30/2021	IDVIlle	10-1110-610-000 General Supplie	129.60
Bill.com	11/22/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	129.00
eft	11/17/2021	PA Courts	10-2300-810-000 Dues & Fees	127.35
Bill.com	11/19/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	123.78
Bill.com	11/18/2021	Uline	10-3100-610-000 Supplies	120.28
eft	11/15/2021	WaWa	10-2390-630-000 (food)	109.15
eft	11/22/2021	WaWa	10-2390-630-000 (food)	109.15
Bill.com	11/03/2021	Elsie J. Perez Garcia	10-2390-580-000 Travel	109.04
Bill.com	11/03/2021	Charter Choices, Inc.	10-2500-530-000 Communications	103.85
Bill.com	11/03/2021	School Health Corporation	10-2440-610-000 General Supplie	102.81
eft	11/02/2021	Lowe's	10-2620-610-000 General Supplie	102.04
eft	11/22/2021	Tims	10-1110-610-000 General Supplie	100.00
Bill.com	11/15/2021	Purchase Power	10-2390-530-000 (Communications	99.88
eft	11/15/2021	Office Depot	10-2390-610-000 Office of Princ	89.45
Bill.com	11/12/2021	ReadyRefresh	10-2390-610-000 Office of Princ	88.04
eft	11/24/2021	Office Depot	10-2390-610-000 Office of Princ	87.96
eft	11/12/2021	Home Depot	10-2620-610-000 General Supplie	85.65
Bill.com	11/03/2021	ReadyRefresh	10-2390-610-000 Office of Princ	83.26
eft	11/22/2021	Red Robin	10-1110-630-000 Food	81.43
Bill.com	11/10/2021	City of Bethlehem Alarm Administrator	10-2519-810-000 Dues & Fees	75.00
Bill.com	11/22/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	74.98
Bill.com	11/03/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	70.72
Bill.com	11/19/2021	601 Broad Development Group, LLC	10-2620-430-005 Electrical	66.59
Bill.com	11/03/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	66.48
Bill.com	11/03/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	60.78
Bill.com	11/22/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	59.99
eft	11/15/2021	Domino's	10-2300-630-000 Food	49.04
eft	11/24/2021	Amazon	10-3210-610-000 General Supplie	46.93
eft	11/03/2021	WaWa	10-2390-630-000 (food)	41.33
Bill.com	11/15/2021	Bethlehem Parking Authority	10-2300-810-000 Dues & Fees	40.00
eft	11/02/2021	Amazon	10-1110-610-000 General Supplie	36.99
Bill.com	11/03/2021	Lakeshore Learning Materials	10-1200-610-000 General Supplie	34.99
eft	11/30/2021	RiteAid	10-2390-610-000 Office of Princ	25.73
eft	11/15/2021	Home Depot	10-2620-610-000 General Supplie	20.11
Bill.com	11/03/2021	School Speciality	10-1200-610-000 General Supplie	20.02
Bill.com	11/24/2021	Cardmember Service	10-1110-650-000 Inst. Software	15.89
eft	11/04/2021	InternetFax Service	10-2390-530-000 (Communications	13.90
Bill.com	11/18/2021	Fraser Advanced Information Systems	10-2390-610-000 Office of Princ	13.71
Bill.com	11/03/2021	Fraser Advanced Information Systems	10-2390-610-000 Office of Princ	13.62
eft	11/15/2021	Home Depot	10-2620-610-000 General Supplie	6.86
eft	11/22/2021	Amazon	10-3210-610-000 General Supplie	5.99

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 11/30/2021**

District	AUN	Amounts Due		District	Amounts Paid		Net Due	# of Students
		Regular Ed	Special Ed		Special Ed	Refunds		
		1,101,364.55	204,352.50	1,049,753.96	.00	1,049,753.96	255,963.09	251
Allentown City SD	121390302	876,149.62	135,739.68	780,503.09	.00	780,503.09	231,386.21	169
Bethlehem Area SD	120481002	5,037.65	.00	5,037.65	.00	.00	5,037.65	1
Boyertown Area SD	114060753	19,667.08	.00	19,667.08	.00	15,733.67	3,933.41	4
East Penn SD	121392303	66,651.75	.00	66,651.75	.00	51,332.50	15,319.25	8
Easton Area SD	120483302	3,715.43	.00	3,715.43	.00	.00	3,715.43	1
Hazleton Area SD	118403302	7,662.21	.00	7,662.21	.00	3,283.81	4,378.40	2
Northampton Area SD	120484903	11,225.31	.00	11,225.31	.00	8,980.25	2,245.06	2
Parkland SD	121395103	6,587.90	.00	6,587.90	.00	5,270.32	1,317.58	1
Pleasant Valley SD	120455203	12,774.50	.00	12,774.50	.00	10,219.60	2,554.90	2
Salisbury Township SD	121395603	6,476.18	.00	6,476.18	.00	3,920.40	2,555.78	1
Saucon Valley SD	120486003	54,514.18	.00	54,514.18	.00	44,350.52	10,163.66	11
Whitehall-Coplay SD	121397803	25,480.42	.00	25,480.42	.00	15,288.25	10,192.17	5
Wilson Area SD	120488603	2,197,306.78	340,092.18	1,988,636.37	.00	1,988,636.37	548,762.59	458
Totals:								