

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – September 21, 2021
6:00 p.m. Public Meeting

1. Approval of LVDLCS August 24, 2021 & Board Meeting Minutes & Approval of the August 31, 2021 Special Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - COVID-19 Policy – Second Reading – Approval
 - DeSales University Involvement Report – Approval
 - Boy Scouts of America Annual Breakfast – October 21, 2021
 - Addendum to Summer School Program – Budget Revision
 - Advantages & Disadvantages of using a Broker to obtain a 15 year Mortgage
5. New Business
 - Facility Improvement Change Order – Approval
 - Discard List - Approval
 - Brendon Zapata – Self Introduction
6. Personnel
 - Yesenia Gonzalez – Full Time Position – Cafeteria/Custodian
7. Public Comment and Correspondence
 - BASD Board Meeting – Mr. Zapata
8. Other
 -
9. Next Board Meeting-Tuesday, October 19, 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, August 24, 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

Zoom Present: Dr. Rance-Roney

Staff Present: Mrs. Perez, Mrs. Herrmann, Mrs. E. Gonzalez

Zoom Present: Mrs. Bookman, Mrs. Miller, Mrs. Krock, Mrs. Descamps, Ms. Zervos, Ms. Terefinko, Ms. Valerio, Mr. Leinhauser- Solicitor, Ms. J. Amato – Peoples Security, Mr. Whisman and Jesse Bean from Charter Choices

A Moment of Silence Observed for Dr. Harold Ronald Kurtz (1942 - 2021) founder of Lehigh Valley Dual Language Charter School. Contributions in his memory may be made to Gulf Coast Symphony, www.gulfcoastsymphony.org, Symphonic Mastersingers of Ft. Meyers, www.mastersingersfm.com or to the Creative Opportunities Unlimited (COU) c/o Odyssey of the Mind, 406 Ganttown Rd., Sewell NJ 08080. www.goldsteinsfuneral.com

Mr. Lopez called for a motion to **approve a \$100 donation in memory of Dr. Harold Kurtz to any charity as presented.** Motion was seconded by Mr. Paulino. Motion was approved unanimously.

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of July 20th, 2021. And August 3rd, 2021 the board participated in an special session meeting to discuss award electrical bids for facility improvements.

Mr. Lopez called for a motion to **approve the July 20th and August 3rd, 2021 meeting minutes.** Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

CEO/COO and Principal's Report

1. School Activities

- Fire Drill – N/A
- 8/4/21 - 61 students attended Urban Air Summer Attendance Field Trip
- 8/10-8/12 - Smart Start Kinder Program
- 8/16-8/20 - New Teacher Induction Week
- 8/23/21 - First Day of Teacher Professional Development Week

Upcoming Events

- 8/27: Visitation Day (10:15 a.m. - 12:15 p.m.)
- 8/30: First Student Day
- 9/9: Open House (6:00 p.m.- 7:30 p.m.)

2. Facilities

- Technology – LVDLCS is 1:1 - all computer carts organized and ready for instruction
- Building – Work in gym complete, work in Orange Hallway (window/doors) has begun, still monitoring certain small roof leaks. LVDLCS custodial staff has the building ready for the first day of school.

- **Business Office**
 - Enrollment – 461
 - Transportation – ASD students notified of bus assignments, BASD students receiving bus passes this week.
 - Waiting List – fluctuates based upon receipt of enrollments and filling available spots
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Staff and Board Member attended the Language Immersion Conference at Moravian Academy on 8/27/21
 - 450 Backpacks donated by DLP Realty. Distributed to LVDLCS families that requested and also distributed to other educational organizations.

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

- **Programs**
 - Summer School Program

- **Leadership Team Meetings – held weekly**

Financial Report and Approval of Payments:

Mrs. Gutierrez guided the Board through the review of finances (unaudited) as of a July 31, 2021. On the Balance Sheet, Cash as of 7/31/2021 was \$1,601,566; this includes cash in the operating accounts, CDs, escrowed funds and the DLP Investment. The school's ending Fund Balance at 7/31/2021 was \$2,643,234 Accounts Payable as of 7/31/2021 was \$36,400, while Accrued Payroll was \$396,695. For the 12 months ending 7/31/2021 the school had a surplus of \$279,102 compared to a budgeted surplus of \$244,575, resulting in a favorable variance of \$34,526.

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending July 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 double doors and windows will be installed by the end of the day August 25, 2021
- **Facility Improvement Construction Bidding** – Thursday August 26, 2021 will be the opening of the electric bids. August 30th, 2021 the board would have a special board meeting at 6:00 p.m. to award the bids.

New Business

- **2021-2022 Academic & Enrichment Program** – The overall goal of the program is to improve academic achievement as well as provide additional enrichment opportunity to increase student satisfaction. The program will also serve as an opportunity to provide additional instructional time in an effort to close the educational gaps due to Covid-19 Pandemic. The total estimated cost of the program is \$91,360.00

Mr. Lopez then called for a motion to approve the **2021-2022 Academic & Enrichment Program as presented.** Motion was seconded by Mr. Santana. Motion was accepted unanimously.

- **2021-2022 Saturday School Program** – The establishment of the programs' goal it to close the gaps that may have been generated by the school closures and virtual instruction model due to Covid-19. The program will run throughout 2021-2022 school year and would specifically target the student population that demonstrates the need for additional instruction. The total cost of the program at full capacity is estimated at \$67,035.00. .

Mr. Paulino then called for a motion to approve the **2021-2022 Academic & Enrichment Program as presented.** Motion was seconded by Mr. Lopez. Motion was accepted unanimously.

- **Advantages & Disadvantages of using a Broker to obtain a 15 year Mortgage Loan**– Presented by Brian Leinhauser – Solicitor. A memorandum document was given to the Board “Financing through a private lender and broker.” The presentation was made to raise the level of knowledge for the Board in order to make an educated decision in the future. .
- **UPMC Junior Health Care Explorer Program** – This is a no-cost program for middle school students from sixth to eighth grade. The program will consist of virtual sessions on Saturdays from 9:00 a.m. to 11:45 a.m. The students will participate in workshops from all six programs at the University of Pittsburg Health Science Schools including general medicine, nursing, dental medicine, pharmacy, public health, health & rehabilitation. Students will connect with and learn from current University of Pittsburgh students, participate in professional life coach discussions and work on goal setting and career visioning.

Mr. Lopez called for a motion to approve the **UPMC Junior Health Care Explorer** as presented. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Mr. Oliver Paulino – Board Member** – Mr. Paulino got engaged to be married and will be moving out of state. He will continue to serve as a board member for LVDLCS. The Board requested for the administration to seek a parent to be part of the Board.
- **COVID-19 Policy – First Reading** - All LVDLCS employees are strongly encouraged to be vaccinated by Monday, October 18. Any employee that chooses not to be vaccinated and that has not been diagnosed with COVID-19 will be required to submit to testing for Covid-19 on a weekly basis. Employees that are vaccinated or that are unvaccinated but can provide proof of a COVID-19 infection and have quarantined for at least ten (10) days may be excused from weekly testing by providing proof of vaccination or a positive COVID-19 test results more than two weeks old. All employee disclosures regarding this shall be treated as confidential information. Considerations may be made for medical or religious exceptions.

Consideration being made for the following: Vaccinated employees will NOT have to use PTO for quarantine or illness due to Covid-19. Unvaccinated employees WILL have to use PTO for quarantine or illness due to Covid-19.

Personnel

Mr. Lopez called for a motion to remove the Dean of Students position from the organizational Chart and reinstate the Assistant Principal position. Motion was seconded by Mr. Paulino. Motion was approved unanimously.

- Noemarie Zayas – Teacher Assistant – Resignation
- Jasmine Lozada – Teacher Assistant - Resignation
- Jennifer Pina – Teacher Assistant – ESSER Grant – New Hire
- Brenda Perez – PT Staff Cafeteria – Re-hired
- Carla Burga – Teacher Assistant – New Hire
- Brendon Zapata – Assistant Principal – New Hire

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

Public Comment and Correspondence

- None

Other

- Hispanic Heritage Month – September 15, 2021 at Bethlehem Library

LVDLCS Board Meeting Minutes – August 24, 2021

- Lessons from Hurricane Maria – September 22, 2021 Zoom Bethlehem Library
- 7th Annual Spartan Sprint 5K Run/Walk – September 25, 2021

Mr. Lopez called for a motion to approve up to \$250.00 sponsorship for student participation in the Spartan Sprint 5K Run. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

- 2021 Pennsylvania Latino Convention – September 29-30, 2021
- Boy Scouts of America Annual Breakfast – October 21, 2021

Next Board Meeting will be Tuesday September 21, 2021 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Mr. Lopez seconded by Ms. Weaver. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 7:08 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School

Special Virtual Board of Trustees Meeting

Tuesday, August 31 2021 - 6:00 p.m.

Welcome and Introductions

Ms. Weaver welcomed those in attendance and called the meeting to order.

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

Excused: Mrs. Gutierrez, Mr. Paulino

Staff Present: Mrs. Perez, Mrs. Herrmann, Mr. Zapata, and Mrs. Gonzalez

Guest Present: David Drake –W2A

David Drake presented:

On Thursday 8-26-2021 proposals for the Electrical Re-Bid of the ELCEC project were due at 4:00 p.m. Despite our collective efforts to solicit prospective bidders, only one bid was received as follows:

- **Orlando Diefenderfer Contractors Inc.: Base Bid \$105,875.**

Additionally, Alternate costs were submitted as follows:

- EC-1 Electric Modifications associated with General Construction alternate GC-1: ADD \$10,900. *NOT APPLICABLE AS GC-1 WAS REJECTED.*
- EC-2 Stage Lighting: ADD \$18,000.

W2A is confident in recommending acceptance of Orlando Diefenderfer Contractors Inc. Base Bid of \$105,875., for the following reasons:

Diefenderfer has been in business since 1920 and has an excellent reputation as a quality electrical contractor

- Defender's experience includes Prevailing Wage projects for schools
- Diefenderfer has an extensive history of successful completion of construction projects in the Lehigh Valley
- Diefenderfer has successfully completion countless W2A construction projects, our firms working together for decades
- Diefenderfer has worked directly with LVDLCS previously

Diefenderfer Base Bid is below W2A's estimate of \$120,000., revised following receipt of GC and MC bids received on 8-3-2021.

Mr. Lopez called for a motion to accept **Orlando Diefenderfer Contractors Inc. Base Bid \$105,875 and the EC-2 Stage Lighting** for additional \$18,000. EC-2 Stage Lighting: ADD \$18,000. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

Update on the First Condo Meeting - Dr. Rance-Roney gave an update on the first condo meeting, she felt welcomed. Mark Mulligan took some time to explain to her things she was not familiar with. It was a good meeting.

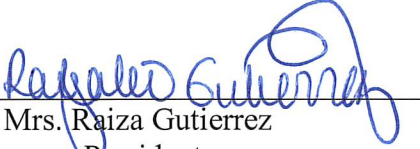
Formation of an Ad-Hoc group to investigate mortgage terms – This group would be for the school administration and board members. Ms. Weaver volunteered to participate.

Mr. Lopez called for a motion to approve the **Formation of an Ad-Hoc group to investigate mortgage term**. Motion was seconded by Mr. Santana. Motion was approved unanimously

Next Board Meeting will be Tuesday September 21, 2021 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Lopez seconded by Santana. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:25 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
September 21, 2021

1. School Activities

- Fire Drill – 9/10/21 at 2:10 p.m. (2 mins. 25 seconds)
- 8/27: Visitation Day (10:15 a.m. - 12:15 p.m.) - Event Report Attached
- 8/30: First Student Day
- 9/9: Open House (6:00 p.m. - 7:30 p.m.) - Event Report Attached
- 9/20: Start of After School Program

Upcoming Events

- 9/24: Assembly - Corey the Dribbler (Virtual due to Covid-19)
- 9/25: Start of Saturday School Program
- 10/1: Mid-Quarter of the 1st Marking Period
- 10/13: Early Dismissal
- 10/15: Picture Day

2. Facilities

- Technology – IU scheduled to receive upgraded equipment on 9/13 and will be configuring and preparing to install
- Building – Monitoring roof for continued leaks. ELCEC construction has begun

3. Business Office

- Enrollment – 462
- Transportation – All transportation issues from the beginning of the year have been resolved.
- Waiting List – fluctuates based upon receipt of enrollments and filling available spots
- PIMS – All reports have been submitted on time.

4. Community Support

- National Alliance on Mental Health and Center for Humanistic Change both presented to LVDLCS staff during Professional Development week.
- All 450 donated backpacks were distributed to organizations and/or LVDLCS students and siblings (backpacks were available at both Family Visitation Day and Open House Night).

5. Student Services

- Smiles Dental Program was at LVDLCS on 9/9, 9/14 and 9/20-9/24. Number of students served will be available next board meeting

6. Programs

- After School and Saturday School programs will be beginning the week of 9/20

7. Leadership Team Meetings – held weekly



Family Visitation Day

August 27, 2021 (10:15 a.m. – 12:15 p.m.) Kindergarten – 8th Grade

Purpose of the Event	The Family Visitation Day is designed to allow parents and children to visit the school building and classroom to become comfortable with the new school year. It provides an opportunity for school supplies to be brought into school before the first day. This event also makes parents more comfortable with dropping students off on the first day without the expectation of walking them to their classrooms.
Attendees of the Event	All administrative staff and instructional staff are present in the building for this event.
Positive Outcomes	<ul style="list-style-type: none"> • Parents and students enjoyed visiting their classrooms • Parents and students expressed excitement at the upcoming school year and appreciation for being able to drop off supplies early • Students shared that they enjoyed being able to see their friends and their classrooms • Provides staff the opportunity to meet students that are new to LVDLCS before the first day of school • Donated Backpacks were available for students • NAMI mental health information was available for students • Invite community organizations to this event
Recommendations	
Additional Comments	<ul style="list-style-type: none"> • This activity also serves as a Title I School-Wide Event – Title I information was provided to parents specific to teacher and teacher aide qualifications • Attendance in 2021 was substantially higher than in 2019 (55/138) --- in 2021 the start time was 10:15 a.m., in 2019 the start time was 9:00 a.m. It seems the later start time may be beneficial!

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
95 (209 total people)	190



Open House
September 9, 2021 (6:00 p.m. – 7:30 p.m.) Kindergarten – 8th Grade

<p>Purpose of the Event</p>	<p>The Open House is designed to allow parents and children to visit the school building, classroom and meet their teacher. The teachers use this time to share important information with the families about expectations for the school year. In addition, there are Title I information sessions and literacy sessions available to LVDLCS Families. Finally, outside service organizations were present to share information about Head Start and a variety of programs available to families.</p>
<p>Attendees of the Event</p>	<p>All administrative staff and instructional staff are present in the building for this event.</p>
<p>Positive Outcomes</p>	<ul style="list-style-type: none"> • Parents and students enjoyed visiting their classrooms • Parents and students participated in Title I programming and had access to free books, free school supplies, free educational workbooks/flashcards, and free backpacks • Parents expressed that they enjoy the open house format that allows them to visit multiple classrooms, specialist classrooms, and meet several teachers • The format (visitation, rather than a structured program) allowed for a safe indoor program that adhered to Covid-19 guidelines for safety.
<p>Recommendations</p>	<ul style="list-style-type: none"> • In a non-pandemic setting the goal would be to include numerous outside organizations to participate in our Open House
<p>Additional Comments</p>	<p>This activity also serves as a Title I School-Wide Event – Title I information was provided to parents specific to ESL, Special Education, and a family literacy station</p>

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
92 (219 total people)	184

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

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September 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. **As previously noted, the June numbers are preliminary and may change as invoices are received and the FY21 audit progresses.**

Key August Highlights:

- **Cash Position Decreased (to \$363K) Due to Building Purchase and Delayed District Receivables**
- **Operating Net Income at August 31: +\$255K; Fund Balance (Assigned + Unassigned) = \$2.3M**

1. Balance Sheet

Balance Sheet Analysis	[A] 6/30/2020 (Final)	[B] 6/30/2021 (Unaudited)	[C] 8/31/2021	[D] = [C] - [B] Increase (Decrease)
Assets				
Cash	1,142,917	1,019,683	363,345	\$ (656,338)
Escrow	-	200,000	-	\$ (200,000)
Investments	914,625	921,888	921,888	\$ -
District Receivables	680,702	518,950	1,073,433	\$ 554,483
Federal Receivables	45,354	53,990	11,221	\$ (42,769)
State Receivables	-	34,248	-	\$ (34,248)
Fixed Assets - Net	724,624	682,074	9,792,941	\$ 9,110,867
Liabilities				
Accounts Payables	29,459	75,529	113,901	\$ 38,372
Accrued Payroll	621,158	701,948	359,782	\$ (342,166)
Notes Payable	-	-	8,702,924	\$ 8,702,924
Fund Balance				
Nonspendable	268,367	22,507	23,877	\$ 1,370
Assigned	1,694,459	1,694,459	1,694,459	\$ -
Unassigned	196,132	449,649	633,312	\$ 183,663
Net Income	258,549	197,517	(103,435)	\$ (300,952)

- The school's Cash Balance decreased from \$1,019,683 at June 30, 2021 to \$363,345 at August 31, 2021. This decrease is a direct result of the timing of payments from the districts and a significant cash outlay for the purchase of the school's facility. Over the same period, district receivable balances increased.
- Total Current Liabilities on August 31, 2021 increased by \$284,620 since June 30th due to the addition of monthly mortgage payments.

- 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 shown on the Budget-to-Actual report at the bottom in a separate section.

2. Budget to Actual for the Two Months Ended August 31, 2021

Income Statement Analysis	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
REVENUES			
Local Sources	967,221	926,747	40,474
State Sources	-	-	-
Federal Sources	-	-	-
EXPENDITURES			
Personnel	378,153	401,203	(23,050)
Contracted Services	81,632	61,517	20,115
Property Services	88,817	89,417	(600)
Other Purchased Services	8,442	6,346	2,096
Supplies and Instructional Aids	61,785	59,167	2,618
Building, Furniture & Equipment	1,159	-	1,159
Debt Service	50,004	50,000	4
Other Expenses	42,726	44,400	(1,674)
Net Change in Fund Balance	254,504	214,697	39,807

- Local Revenues of \$967,221 are several percentage points over the YTD budgeted amount as the school has maintained healthy enrollment.
- State and Federal revenues are generally not recognized until later in the year when PDE begins making payments.
- The first mortgage payment is reflected herein (as “Debt Service”).
- We will look to produce reliable projections based on YTD activity over the next several months, particularly as applies to personnel, contractors, and space costs, which show some of the larger variances this month.

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

- **Reminder: Attend the PA Coalition for Public Charter School’s Fall Conference in Harrisburg Area, October 21-22**

After a year without a conference due to COVID, the statewide charter coalition is hosting its annual conference near Harrisburg on October 21-22. The coalition has a full slate of meaningful trainings, speakers, panels and opportunities for socializing and collaborating with our peers and colleagues in the charter community. Mark your calendars and [register today!](https://whova.com/web/pcps_202010/)

- **PA Schools – Including Charters – to Receive Additional Federal Funds through PDE**

In late August PDE released additional ARP ESSER Set Aside allocations. These are additional, previously unallocated Federal funds that had been held back by the state for the past six months. The obligation period for these funds will follow ARP ESSER (3/13/20-9/30/24), and have specific purposes as detailed below:

- **Learning Loss Set-Aside:** In addition to the \$4.5 billion previously communicated and allocated to school districts and charter schools, an additional \$250 million is allocated to school districts and charter schools based on each district's or charter's share of Title I-A funding for 2020-21. The ARP Act requires this bucket of funds to be used for evidence-based interventions to address learning loss, and Act 24 imposed additional requirements on the use of these funds. At least 30% of a school district's or charter school's allocation must be used to provide social, emotional, or mental health supports to students; at least 10% must be used for professional development and technical assistance to educators and school staff to address the social, emotional, and mental health needs of students; and at least 8% must be used for reading support and improvement for students. PDE will be issuing guidance to assist schools with using their share of these funds. Your school's allocation for this is **\$93,408**.
- **Summer Enrichment Set-Aside:** Another \$50 million is allocated to school districts and charter schools based on each entity's share of Title I-A funding for 2020-21. The ARP Act requires this bucket of funds to be used for evidence-based summer enrichment programs. Your school's allocation for this is **\$18,682**.
- **Afterschool Program Set-Aside: Allocation:** The final \$50 million is allocated to school districts and charter schools based on each entity's share of Title I-A funding for 2020-21. The ARP Act requires this bucket of funds to be used for evidence-based comprehensive afterschool programs. Your school's allocation for this is **\$18,682**.

[A table that outlines the dollar amounts, allowable uses, and the timelines for each of the ARP ESSER set-asides is available on PDE's website, here: ARP ESSER Set-Aside Funds \(pa.gov\).](#)

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

	June 30, 2021 (Un-Audited)	August 31, 2021	Increase (Decrease)
ASSETS			
Current Assets			
Operating Cash	1,019,683	363,345	(656,338)
Escrow	200,000	-	(200,000)
Investments	921,888	921,888	-
District Tuition Payments Receivable	518,950	1,073,433	554,483
Other Receivables	24,023	24,023	-
Federal Receivables	53,990	11,221	(42,769)
State Receivables	34,248	-	(34,248)
Prepaid Expenses	22,507	23,877	1,370
Total Current Assets	2,795,289	2,417,787	(377,502)
Fixed Assets - net	682,074	9,792,941	9,110,867
Other Assets			
Note Receivable - Good New Ventures	277,000	277,000	-
Interest Receivable - Good New Ventures	43,701	43,701	-
Other Assets	42,211	-	(42,211)
Deferred Outflow of Resources	613,358	613,358	-
Total Other Assets	976,270	934,059	(42,211)
TOTAL ASSETS	4,453,633	13,144,786	8,691,153
LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Accounts Payable	75,529	113,901	38,372
Accrued Payroll Expenses	701,948	359,782	(342,166)
Mortgage Payable - Current	-	588,415	-
Due to General Fund	16,592	16,592	-
Total Current Liabilities	794,069	1,078,689	284,620
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	-
Mortgage Payable	-	8,114,509	(8,114,509)
Net Pension Liability	5,496,060	5,496,060	-
Total Other Liabilities	6,999,438	15,113,947	(8,114,509)
TOTAL LIABILITIES	7,793,507	16,192,637	(7,829,889)
EQUITY			
Amount Provided for Pension	(6,386,080)	(6,386,080)	-
Invested in Capital Assets	682,074	9,792,941	9,110,867
Amount Provided for Long term debt	-	(8,702,924)	(8,702,924)
Non Spendable	22,507	23,877	1,370
Assigned	1,694,459	1,694,459	-
Unrestricted	449,649	633,312	183,663
Net Income	197,517	(103,435)	(300,952)
TOTAL EQUITY	(3,339,874)	(3,047,850)	292,024
TOTAL LIABILITIES & EQUITY	4,453,633	13,144,786	8,691,153
Balance Sheet Metrics			
Current Ratio	3.52	2.24	(1.28)
Days Operating Cash on Hand	59.85	17.08	(42.77)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
August 31, 2021

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
<u>REVENUES</u>			
Revenues from Local Education Agencies			
School District - Regular Education	830,959	817,944	13,015
School District - Special Education	132,427	100,388	32,039
Total Local Educational Agency Revenue	963,386	918,332	45,054
Other Local Revenues			
Interest Income	53	4,833	(4,781)
Student Activities Revenues	200	-	200
Lease Income	3,583	3,582	1
Food Service Revenues	-	-	-
Total Local Revenue -Other	3,835	8,415	(4,580)
Total State Revenues	-	-	-
Total Federal Revenues	-	-	-
TOTAL REVENUES	\$ 967,221	\$ 926,747	\$ 40,474
<u>EXPENDITURES</u>			
Personnel Costs			
Salaries and Wages (includes incentives)	198,289	203,563	(5,274)
Insurances	104,599	112,000	(7,401)
Retirement	56,409	59,257	(2,849)
Employer Taxes	18,856	26,384	(7,527)
Total Salaries	378,153	401,203	(23,050)
Contracted Services			
Audit	7,657	1,200	6,457
Legal Services	1,050	1,000	50
Business Services	12,000	12,400	(400)
Professional Development	14,820	15,000	(180)
Professional Consultant	40,684	30,500	10,184
Special Education Services	2,353	-	2,353
Payroll Service	2,141	1,417	724
Food Service	928	-	928
Total Professional & Technical Services	81,632	61,517	20,115
Property Services			
Building rental	45,092	50,000	(4,908)
Utilities	12,806	10,917	1,889
Repairs & Maintenance	22,399	25,000	(2,601)
Equipment Rental	2,147	1,833	314
Cleaning and Maintenance Supplies	6,373	1,667	4,706
Total Property Services	88,817	89,417	(600)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
August 31, 2021

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
Other Purchased Services			
Insurance	7,634	5,946	1,688
Public Relations	808	400	408
Total Other Purchased Services	8,442	6,346	2,096
Supplies and Instructional Aides			
Books	11,175	14,500	(3,325)
Educational Software	7,428	2,500	4,928
Instructional Supplies	35,514	30,000	5,514
Special Education	-	6,000	(6,000)
Administration	7,668	6,167	1,502
Total Supplies	61,785	59,167	2,618
Furniture & Equipment			
Building, Furniture & Equipment	1,159	-	1,159
Total Furniture & Equipment	1,159	-	1,159
Other Expenses			
Dues & Fees	16,080	16,800	(720)
Postage & Shipping	324	1,000	(676)
Travel	996	1,200	(204)
Student Activities	25,326	25,400	(74)
Total Other Expenses	42,726	44,400	(1,674)
Debt Service & Other Items			
Debt Service	50,004	50,000	4
	50,004	50,000	4
Budgetary Reserve	-	-	-
Total Expenditures	\$ 712,717	\$ 712,049	\$ 668
Net Change in Fund Balance - Operating	\$ 254,504	\$ 214,697	\$ 39,807
Other Sources and Uses of Financing			
Proceeds from extended term financing	8,752,927	-	8,752,927
Building Acquisition	(9,110,867)	-	(9,110,867)
	(357,939)	-	(357,939)
Net Change in Fund Balance	\$ (103,435)	\$ 214,697	\$ (318,132)

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

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
Bill Pmt -Check	08/02/2021	Steel City Abstract, LLC	10-0420-0420 Accounts Payable	110,866.50
Bill Pmt -Check	08/02/2021	601 Broad Development Group, LLC	10-0420-0420 Accounts Payable	50,003.73
Check	08/10/2021	PSERs	10-0460-0461 PSERS	14,398.96
Check	08/09/2021	PSERs	10-0460-0461 PSERS	9,613.85
Check	08/16/2021	MG Trust	-SPLIT-	9,383.26
Check	08/19/2021	Streamline HR	10-2514-302-000 Payroll Fees	1,077.75
Check	08/24/2021	ETA Hand2 Mind	10-3200-600-000 Supplies	953.97
Check	08/06/2021	ETA Hand2 Mind	10-3200-600-000 Supplies	790.53
Check	08/06/2021	Staples Advantage	10-2390-610-000 Office of Princ	731.21
Check	08/16/2021	Iron Pigs	10-3210-580-000 Travel	550.00
Check	08/05/2021	Urban Air Trexl	10-1100-510-000 Student Transpo	480.00
Check	08/02/2021	Office Depot	10-2620-610-000 General Supplie	423.98
Check	08/25/2021	Amazon	10-3210-610-000 General Supplie	314.90
Check	08/24/2021	WaWa	10-2390-630-000 (food)	304.15
Check	08/30/2021	Wix.com	10-2390-540-000(Advertising)	216.24
Check	08/02/2021	Lowes	10-2620-610-000 General Supplie	203.26
Check	08/04/2021	Amazon	10-3210-610-000 General Supplie	164.85
Check	08/30/2021	Amazon	10-3210-610-000 General Supplie	151.46
Check	08/18/2021	Amazon	10-3210-610-000 General Supplie	149.99
Check	08/06/2021	WaWa	10-2390-630-000 (food)	126.10
Check	08/31/2021	Amazon	10-3210-610-000 General Supplie	119.88
Check	08/27/2021	Staples Advantage	10-2390-610-000 Office of Princ	82.55
Check	08/05/2021	WaWa	10-3210-580-000 Travel	75.00
Check	08/09/2021	Amazon	10-3210-610-000 General Supplie	57.99
Check	08/25/2021	Amazon	10-3210-610-000 General Supplie	49.99
Check	08/16/2021	Lowes	10-2620-610-000 General Supplie	48.44
Check	08/23/2021	C Town Supermarket	10-2390-630-000 (food)	44.70
Check	08/09/2021	PSERs	10-0460-0461 PSERS	44.23
Check	08/16/2021	Apple Inc.	10-2390-750-000 Equipment	37.10
Check	08/24/2021	Amazon	10-3210-610-000 General Supplie	34.99
Check	08/27/2021	Staples Advantage	10-2390-610-000 Office of Princ	25.40
Check	08/03/2021	WaWa	10-2390-630-000 (food)	18.42
Check	08/02/2021	Lowes	10-2620-610-000 General Supplie	15.80
Check	08/04/2021	InternetFax Service	10-2390-530-000 (Communications	13.90

Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 08/31/2021

District	AUN	Amounts Due			Amounts Paid			Net Due	# of Students
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		
Allentown City SD	121390302	440,217.54	80,392.02	520,609.56	-	-	-	520,609.56	270
Bethlehem Area SD	120481002	326,779.00	52,035.28	378,814.28	167,289.87	-	167,289.87	211,524.41	171
East Penn SD	121392303	6,029.05	-	6,029.05	-	-	-	6,029.05	3
Easton Area SD	120483302	25,894.12	-	25,894.12	-	-	-	25,894.12	12
Northampton Area SD	120484903	2,146.78	-	2,146.78	-	-	-	2,146.78	1
Parkland SD	121395103	4,388.71	-	4,388.71	-	-	-	4,388.71	2
Pleasant Valley SD	120455203	2,622.00	-	2,622.00	-	-	-	2,622.00	1
Saucon Valley SD	120486003	2,521.10	-	2,521.10	-	-	-	2,521.10	1
Whitehall-Coplay SD	121397803	14,245.00	-	14,245.00	-	-	-	14,245.00	12
Wilson Area SD	120488603	6,115.30	-	6,115.30	-	-	-	6,115.30	5
Totals:		830,958.60	132,427.30	963,385.90	167,289.87	-	167,289.87	796,096.03	478