

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – October 19, 2021
6:00 p.m. Public Meeting
Executive Meeting

1. Approval of LVDLCS September 21, 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
 - Update On Covid-19 Vaccination Requirements for DeSales Volunteers – Mr. Leinhauser
5. New Business
 - Property Tax Exemption Update – Mr. Leinhauser
 - Renovation Update – Ms. Perez
 - Roof Warranty Transfer – Approval
 - Vendor List – Approval
 - Conflict of Interest Policy
 - Cintas Renewal Contract - Approval
 - Camera System Contract – Approval
 - Use of Credit Line – Authorization to Access Mature Investments - Approval
 - Act 55 Updates – Mr. Zapata
 - Nomination of Ms. Parrales to the LVDLCS Board of Trustees - Approval
6. Personnel
 - Ms. Lorna Medina – Social Worker Consultant
 - Ms. Ethel Oquendo-Acevedo – Teacher Assistant
 - Ms. Isela Rodriguez- FMLA
 - Ms. Guzman, Michelle – After School Independent Contractor
 - Ms. Arrubla, Angelanette – After School / Saturday School Independent Contractor
 - Highly Qualified Staff List
7. Public Comment and Correspondence
 - Article – LVDLCS Agrees to Cap
 - LVDLCS Basic Charter Renewal Facts
8. Other
 - LVDLCS Newsletter
 - Remember to Attend Boy Scouts Breakfast, Thursday October 21, 2021
 - Administrative Smart Goals for 2021-2022 Sent to Board Members
9. Next Board Meeting-Tuesday, November 16, 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, September 21, 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, Dr. Rance-Roney

Zoom Present: Mr. Paulino

Staff Present: Mrs. Perez, Mrs. Herrmann, Mr. Zapata, Mrs. E. Gonzalez, Ms. A. Morales, Ms. Pizarro, Ms. Tara Weaver, Ms. L. Figueroa, Ms. Claudia Parrales - Parent.

Zoom Present: Ms. Girau, Ms. Lopez, Ms. Yordy, Ms. A. Gonzalez, Ms. Tia Weaver, Ms. Zervos, Ms. Neyra, Ms. Y. Rivera

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of August 24, 2021 and August 31st, 2021 the board and the school solicitor participated in an executive session meeting to discuss settlement documents related to real state.

Mr. Lopez called for a motion to **approve the August 24, 2021 and August 31st, 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 – 9/10/21 at 2:10 p.m. (2 mins. 25 seconds)
- 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.)
- 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

Financial Report and Approval of Payments:

Mrs. Gutierrez guided the Board through the review of finances (unaudited) as of an August 31, 2021. On the Balance Sheet, Cash as of 8/31/2021 was \$1,285,233; this includes cash in the operating accounts, CDs, escrowed funds and the DLP Investment. The school's ending Fund Balance at 8/31/2021 was \$2,224,336 Accounts Payable as of 8/31/2021 was \$113,901, while Accrued Payroll was \$359,782. For the 2 months ending 8/31/2021, the school had a deficit of (\$103,435) compared to a budgeted surplus of \$214,697), resulting in an unfavorable variance of (\$318,132.)

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

Old Business

- **COVID-19 Policy – Second Reading** – After all the responses received from the staff, the policy is not serving the purpose to strongly encourage all employees to be vaccinated, but

creating as feeling of separation and punishment to the non-vaccinated. The administration would like to research a more positive way to encourage employees to get the vaccine. This item will be tabled and revisited in the November 16, 2021 board meeting.

Mr. Lopez then called for a motion to **table the Covid-19 Policy as presented**. Motion was seconded by Ms. Weaver. Motion was passed with 1 abstention by Dr. Rance-Roney in disagreement.

- **DeSales University Involvement Report** – LVDLCS currently have 4 DeSales University research teachers working with our students.

Dr. Rance-Roney called for a motion to require full vaccination from any DeSales University Volunteer in order to do work with Lehigh Valley Dual Language Charter School. This motion will be pending legal advice. Motion was second by Mr. Lopez. Motion was passed unanimously.

- **Boy Scouts of America Annual Breakfast** – October 21, 2021 location was changed the breakfast will now be held at Homewood Suites, 3350 Center Valley Parkway, Center Valley, PA 18034.
- **Addendum to Summer School Program** – The actual summer school program cost was \$71,671.00 compared to the proposal budget of \$72,100.00 with a difference of \$429.00.
- **Advantages & Disadvantages of using a Broker to obtain a 15 year Mortgage** – The administration when approved by the Board, should be completing a request for proposal in the summer of 2023 for banks for our mortgage. The board will continue to explore the best option for the school when the 7.5 million dollar loan will be needed.

New Business

- **Facility Improvement Change Order** – The IECEC Project was budgeted with a contingency allocation for expenses for \$118,813. These contingent allocation is being used for the City of Bethlehem Permit to begin the improvements for a total of \$5,004.50 and change order #1 for 863.00 leaving a balance of \$112,945.50 as of today, September 21, 2021.

Mr. Lopez then called for a motion to authorize the administration to approve change orders to a limit amount of \$30,000 dollars. Motion was seconded by Ms. Weaver. Motion was accepted unanimously.

- **Discard List** –

	No.	Item #	Item Name	What's Broken	Fixable	Recommendation
1	49		student desk	damaged	No	Discard
2	62		chairs	damaged	No	Discard
3	2		small cabinets	missing keys	No	Discard
4	2		big storage cabinets	damaged	No	Discard
5	3		filing cabinets	damaged	No	Discard
6	20		stools	damaged	No	Discard

Mr. Lopez then called for a motion to approve the **Discard List as presented for donation**. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

- **Brendon Zapata – Assistant Principal** - Self introduction of his background and his contribution to LVDLCS.

Personnel

- Yesenia Gonzalez – Full Time Position – Cafeteria/Custodial Staff

Dr. Rance-Roney called for a motion to approve all personnel as presented. Motion was seconded by Mr. Lopez. Motion was approved unanimously.

Public Comment and Correspondence

- BASD Board Meeting – No comments mentioned related to charter schools.
- Student’s notes from summer school were read to the board.
- Ms. Claudia Parrales, parent Angelica and Juan De Leon, is interested in possibly serving on the board of trustees as our parent representative.

Other

- Field Trips as follows:
 - ✓ Kindergarten – 10/1/2021 - Pumpkin Patch – Unangst Tree Farm
 - ✓ Second Grade – 10/1/2021 - Pumpkin Patch – Unangst Tree Farm
 - ✓ Fifth Grade – 11/04/2021 – DeSales University – Science Lab – States of Matter
 - ✓ Seventh Grade - 11/04/2021 – DeSales University – Science Lab – States of Matter
 - ✓ Eight Grade - 11/04/2021 – DeSales University – Science Lab – States of Matter

Mr. Lopez called for a motion to approve all field trips as presented to cover transportation cost. DeSales trips will be contingent upon covid-19 case counts. Motion was seconded by Mr. Paulino. Motion was approved unanimously.

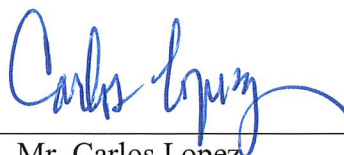
Next Board Meeting will be Tuesday October 19, 2021 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Ms. Weaver seconded by Dr. Rance-Roney. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:49 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez
President



Mr. Carlos Lopez
Treasurer

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
October 19, 2021

1. School Activities

- Fire Drill – 10/7/21 at 10:30 AM (2 mins. 57 seconds)
- 9/24/21 - Assembly - Corey the Dribbler (Virtual due to Covid-19)
- 9/25/21 - Start of Saturday School Program
- 10/1/21 - Mid-Quarter of the 1st Marking Period
- 10/8/21 - Fiesta Latina
- 10/13/21 - Early Dismissal
- 10/15/21 - Fall Picture Day

Upcoming Events

- 10/29: Assembly - Zonda Dance (Virtual due to Covid-19)
- 11/2: School Closed - Professional Development (Data Review Day)
- 11/3: End of the First Marking Period
- 11/22 and 11/23: Early Dismissals / Parent Teacher Conferences
- 11/24 - 11/29: School Closed - Thanksgiving Break

2. Facilities

- Technology – Still waiting on IU to install upgraded internet services
- Building – ELCEC construction has begun

- **Business Office**
 - Enrollment – 458
 - Transportation – School bus driver shortage continues to result in transportation challenges (primarily with our Allentown / First Student buses). Parents have been extremely understanding of late buses (both for pick up and drop off).
 - Waiting List – fluctuates based upon receipt of enrollments and filling available spots
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Center for Humanistic Change providing STEP parenting classes for LVDLCS parents.

- **Student Services**
 - Corey The Dribbler Assembly - focused on character education/social emotional learning

- **Programs**
 - After School Average Attendance for 9/20 - 10/15: 68
 - Saturday School Average Attendance for 9/25 - 10/16: 51

- **Leadership Team Meetings – held weekly**

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

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October 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 \$633K) Due to Building Purchase and Increase in District Receivables
- Operating Net Income at September 30: -\$170K (Deficit); Fund Balance (Assigned + Unassigned) = \$2.1M

1. Balance Sheet

Balance Sheet Analysis	[A] 6/30/2021 (Unaudited)	[B] 9/30/2021	[C] = [B] - [A] Increase (Decrease)
Assets			
Cash	1,019,683	632,544	\$ (387,139)
Escrow	200,000	-	\$ (200,000)
Investments	921,888	921,888	\$ -
District Receivables	518,950	618,621	\$ 99,671
Federal Receivables	53,990	10,099	\$ (43,891)
State Receivables	34,248	-	\$ (34,248)
Fixed Assets - Net	682,074	9,792,941	\$ 9,110,867
Liabilities			
Accounts Payables	86,937	133,031	\$ 46,094
Accrued Payroll	701,948	311,595	\$ (390,353)
Notes Payable	-	8,605,086	\$ 8,605,086
Fund Balance			
Nonspendable	22,507	23,877	\$ 1,370
Assigned	1,694,459	1,694,459	\$ -
Unassigned	449,649	592,930	\$ 143,281
Net Income	186,109	(167,619)	\$ (353,728)

- The school's Cash Balance decreased from \$1,019,683 at June 30, 2021 to \$632,544 at September 30, 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 to \$618,621.

- Total Current Liabilities on September 30, 2021 increased by \$244,156 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 also shown on the Budget-to-Actual report at the bottom in a separate section.

2. Budget to Actual for the Three Months Ended September 30, 2021

Income Statement Analysis	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
REVENUES			
Local Sources	1,531,186	1,420,870	110,316
State Sources	20,191	3,365	16,826
Federal Sources	-	176,869	(176,869)
EXPENDITURES			
Personnel	861,941	730,168	131,773
Contracted Services	61,419	71,705	(10,286)
Property Services	143,758	373,750	(229,992)
Other Purchased Services	11,689	10,419	1,270
Supplies and Instructional Aids	71,750	37,050	34,700
Building, Furniture & Equipment	1,742	20,000	(18,258)
Debt Service	147,842	-	147,842
Other Expenses	60,917	9,950	50,967
Net Change Before Building transaction	190,319	348,062	(157,743)

- Local Revenues of \$1,531,186 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.
- Total Expenses are slightly over budget (by \$249K) due to variances on Personnel, Contracted Services, Supplies and the addition of Debt Service (mortgage payments). These are partially offset by seasonal delays on Property Services, Building and Equipment.
- The school currently shows a deficit of \$(167,620) and projects a similar year-end deficit of \$(144,879) due to the aforementioned variances.

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

Governor Wolf is Attempting New Angles to Cut Funding for Charter Schools: Determined to cut funding for public charter schools before he leaves office in 15 months, the Governor has in recent weeks threatened to impose new regulations on public charter schools if the PA House and Senate will not agree to legislation that drastically reduces said funding. This administration has rejected compromise offers and it has become clear that the so-called accountability and transparency measures this administration is calling for are in fact a direct cut to tuition payments for charter schools, which already receive just 75% of the funding compared to traditional public schools.

- A media article focused on the Governor’s new approach can be found here: [PA Charter Schools Grow in Popularity as Wolf Seeks to Clamp Down – DV Journal \(delawarevalleyjournal.com\)](http://www.delawarevalleyjournal.com).
- A copy of the regulations proposed by the Governor can be found at this state link: [Proposed Regulations for Charter and Cyber Charter Schools](#).
- The Governor’s press release on the topic can be found here: [Wolf Administration Proposed Charter School Regulations](#).

As a reminder, the cuts proposed by the Governor in the past would reduce Special Education funding to public charter and cyber charter schools alike by approximately 30%. **We believe that the recent proposals recommended by the Governor will be additive to his previously proposed cuts to Special Education.** While the Governor and other anti-charter groups emphasize that the move will “save school districts some \$395 million by reining in charter school costs”, the fact is that every dollar “saved” by a school district will translate to a dollar taken away from educating charter school students at the schools their families have elected to attend. If passed, such legislation would likely result in program cuts, layoffs of educators, and – in some cases – possible closures of public charter schools.

We encourage all charter school Boards, school leaders, and especially educators, students and their families to make your voices heard to the Governor and legislative leaders alike. Directed communication efforts through any of the following channels will have a positive impact:

Office of the Governor https://www.governor.pa.gov/contact/
Senator Scott Martin, Chair of Senate Education Committee (and friend to charter schools) https://www.senatorscottmartinpa.com/contact/
Senator Jake Corman, Senate President Pro Tempore (and friend to charter schools) https://www.senatorcorman.com/contact/
Representative Curt Sonney, Chair of House Education Committee (and has proposed changes that would harm charter schools) https://www.pahouseformcenter.com/328/RepCurtSonney/SecureContact
Representative Joanna McClinton, House Minority Leader https://www.pahouse.com/191/Contact/
Representative Jordan Harris, House Whip (and frequent charter school advocate) https://www.pahouse.com/186/Contact/

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

	June 30, 2021 (Un-Audited)	September 30, 2021	Increase (Decrease)
ASSETS			
Current Assets			
Operating Cash	1,019,683	632,544	(387,139)
Escrow	200,000	-	(200,000)
Investments	921,888	921,888	-
District Tuition Payments Receivable	518,950	618,621	99,671
Other Receivables	24,023	24,023	-
Federal Receivables	53,990	10,099	(43,891)
State Receivables	34,248	-	(34,248)
Prepaid Expenses	22,507	23,877	1,370
Total Current Assets	2,795,289	2,231,051	(564,238)
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	49,752	6,051
Federal Lunch Program		47,062	47,062
Other Assets	42,211	-	(42,211)
Deferred Outflow of Resources	613,358	613,358	-
Total Other Assets	976,270	987,172	10,902
TOTAL ASSETS	4,453,633	13,011,163	8,557,530
LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Accounts Payable	86,937	133,031	46,094
Accrued Payroll Expenses	701,948	311,595	(390,353)
Mortgage Payable - Current	-	588,415	588,415
Due to General Fund	16,592	16,592	-
Total Current Liabilities	805,477	1,049,633	244,156
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	-	8,016,671	8,016,671
Net Pension Liability	5,496,060	5,496,060	-
Total Other Liabilities	6,999,438	15,016,109	8,016,671
TOTAL LIABILITIES	7,804,915	16,065,743	8,260,827
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		(8,605,086)	(8,605,086)
Non Spendable	22,507	23,877	1,370
Assigned	1,694,459	1,694,459	-
Unrestricted	449,649	592,930	143,281
Net Income	186,109	(167,619)	(353,728)
TOTAL EQUITY	(3,351,282)	(3,054,579)	296,703
TOTAL LIABILITIES & EQUITY	4,453,633	13,011,163	8,557,531
Balance Sheet Metrics			
Current Ratio	3.47	2.13	(1.34)
Days Operating Cash on Hand	59.85	184.25	124.40

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
September 30, 2021

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget	[D] EOY Actuals	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
REVENUES						
Revenues from Local Education Agencies						
School District - Regular Education	1,268,598	1,226,915	41,683	4,949,345	4,907,662	41,683
School District - Special Education	203,451	150,582	52,869	655,196	602,327	52,869
Total Local Educational Agency Revenue	1,472,049	1,377,497	94,552	5,604,541	5,509,989	94,552
Other Local Revenues						
Interest Income	6,108	7,250	(1,142)	27,858	29,000	(1,142)
Fundraisers	-	-	-	-	-	-
Student Activities Revenues	592	3,750	(3,158)	33,335	36,492	(3,157)
Lease Income	5,374	5,373	1	-	-	-
Food Service Revenues	47,062	27,000	20,062	290,062	270,000	20,062
Prior Fund Balance	-	-	-	285,000	285,000	-
Total Local Revenue -Other	59,136	43,373	15,763	636,255	620,492	15,763
Revenues from State Sources						
Lease Reimbursement Subsidy	-	-	-	-	-	-
Ready to Learn Grant	20,191	3,365	16,826	37,017	20,191	16,826
Health Services Reimbursement	-	-	-	-	-	-
PCCD Safe School Grant	-	-	-	-	-	-
Total State Revenues	20,191	3,365	16,826	37,017	20,191	16,826
Revenues from Federal Sources						
IDEA Pass-Through	-	-	-	20,900	20,900	-
Title I Grant	-	22,526	(22,526)	223,478	225,263	(1,785)
Title II Grant	-	2,298	(2,298)	22,806	22,981	(175)
Title III Grant	-	1,683	(1,683)	16,731	16,831	(100)
Title IV Grant	-	1,728	(1,728)	16,930	17,281	(351)
Health and Safety Grant	-	-	-	-	-	-
CARES Act - ESSER I Funding	-	-	-	-	-	-
CARES Act - ESSER II Funding	-	65,222	(65,222)	834,107	834,107	-
CARES Act - ARP ESSER III Funding	-	83,411	(83,411)	652,222	652,222	-
Total Federal Revenues	-	176,869	(176,869)	1,787,174	1,789,585	(2,411)
TOTAL REVENUES	\$ 1,551,377	\$ 1,601,104	\$ (49,727)	\$ 8,064,987	\$ 7,940,257	\$ 124,730
EXPENDITURES						
Personnel Costs						
Salaries and Wages (includes incentives)	520,568	457,613	62,955	3,426,062	3,375,550	50,512
Insurances	179,472	128,676	50,796	981,757	931,033	50,724
Retirement	117,330	98,829	18,501	680,597	662,096	18,501
Employer Taxes	44,571	45,050	(480)	294,598	290,677	3,921
Total Salaries	861,941	730,168	131,773	5,383,015	5,259,356	123,659
Contracted Services						
Audit	7,657	-	7,657	19,657	12,000	7,657
Legal Services	1,050	1,250	(200)	11,050	10,000	1,050
Business Services	18,000	18,600	(600)	73,800	74,400	(600)
Professional Development	15,538	2,425	13,113	25,265	24,250	1,015
Tuition Reimbursement	975	3,280	(2,305)	30,495	32,800	(2,305)
Professional Consultant	4,530	17,900	(13,371)	14,737	5,000	9,737
Special Education Services	2,000	-	2,000	38,409	38,409	-
Payroll Service	3,374	4,250	(876)	16,124	17,000	(876)
Additional Programs	-	-	-	137,000	137,000	-
Food Service	8,295	24,000	(15,705)	236,520	240,000	(3,480)
Total Professional & Technical Services	61,419	71,705	(10,286)	603,058	590,859	12,199
Property Services						
Building rental	45,092	150,000	(104,908)	45,092	600,000	(554,908)
Utilities	20,298	33,250	(12,952)	117,875	131,000	(13,125)
Repairs & Maintenance	64,198	180,000	(115,802)	720,000	720,000	(1)
Equipment Rental	4,294	5,500	(1,206)	20,794	22,000	(1,206)
Cleaning and Maintenance Supplies	9,875	5,000	4,875	24,875	20,000	4,875
Total Property Services	143,758	373,750	(229,992)	928,636	1,493,000	(564,364)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
Budget-to-Actual
September 30, 2021

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget	[D] EOY Actuals	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
Other Purchased Services						
Insurance	9,168	8,919	249	35,437	35,676	(239)
Public Relations	2,521	1,500	1,021	4,021	2,000	2,021
Total Other Purchased Services	11,689	10,419	1,270	39,458	37,676	1,782
Supplies and Instructional Aides						
Books	11,194	22,050	(10,856)	38,371	32,000	6,371
Educational Software	7,444	3,750	3,694	18,694	15,000	3,694
Instructional Supplies	40,887	11,250	29,637	52,827	48,000	4,827
Special Education	-	-	-	29,537	30,000	(463)
Administration	12,225	-	12,225	37,000	37,000	-
Total Supplies	71,750	37,050	34,700	176,428	162,000	14,428
Furniture & Equipment						
Building, Furniture & Equipment	1,159	1,250	(91)	4,909	5,000	(91)
School Bus	-	-	-	5,000	5,000	-
Technology	584	18,750	(18,166)	75,000	75,000	(0)
Total Furniture & Equipment	1,742	20,000	(18,258)	84,908	85,000	(92)
Other Expenses						
Dues & Fees	15,543	700	14,843	22,265	7,000	15,265
Postage & Shipping	5,329	-	5,329	10,502	6,000	4,502
Travel	6,348	9,250	(2,902)	6,996	6,000	996
Board Member Costs	-	-	-	3,750	5,000	(1,250)
Student Activities	33,698	-	33,698	34,193	27,000	7,193
Total Other Expenses	60,917	9,950	50,967	77,706	51,000	26,706
Debt Service & Other Items						
Debt Service	147,842	-	147,842	547,871	-	547,871
Interest	-	-	-	10,848	-	10,848
Total Debt Service	147,842	-	147,842	558,719	-	558,719
Budgetary Reserve						
	-	-	-	-	-	-
Total Expenditures	\$ 1,361,057	\$ 1,253,042	\$ 108,016	\$ 7,851,928	\$ 7,678,891	\$ 173,037
Net Change in Fund Balance - Operating	\$ 190,319	\$ 348,062	\$ (157,743)	\$ 213,060	\$ 261,366	\$ (48,306)
Other Sources and Uses of Financing						
Proceeds from extended term financing	8,752,927	-	8,752,927	8,752,927	-	8,752,927
Building Acquisition	(9,110,867)	-	(9,110,867)	(9,110,867)	-	(9,110,867)
	(357,939)	-	(357,939)	(357,939)	-	(357,939)
Net Change in Fund Balance	\$ (167,620)	\$ 348,062	\$ (515,682)	\$ (144,879)	\$ 261,366	\$ (406,245)

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

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
eft	09/20/2021	PSERS - Employer	10-0460-0465 PSERS Employer	130,487.25
6088	09/30/2021	601 Broad Development Group, LLC	92-0500-0500 Mortgage Payable;10-5000-830-000 Interest;10-5100-000-000 Debt Service	50,003.73
Bill.com	09/20/2021	Colonial Intermediate Unit	10-2620-530-000 Communications; 10-1241-330-000 Other Professio;10-2170-330-000 Other Professi	41,457.83
Bill.com	09/02/2021	601 Broad Development Group, LLC	92-0500-0500 Mortgage Payable	24,726.91
Bill.com	09/20/2021	Alfero Company, Inc.	10-2620-430-006 Building	13,000.00
Bill.com	09/20/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	12,855.65
eft	09/27/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	10,164.36
eft	09/16/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	9,540.04
Bill.com	09/20/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	8,137.95
eft	09/03/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	7,696.58
Bill.com	09/01/2021	Gorman & Associates, P.C.	10-2350-320-000 Audit	7,595.92
Bill.com	09/20/2021	Charter Choices, Inc.	10-2515-300-000 Financial Accou	6,000.00
1322	09/14/2021	City of Bethlehem	10-2519-810-000 Dues & Fees	5,004.50
Bill.com	09/20/2021	BrainPOP	10-1110-650-000 Inst. Software	4,146.25
Bill.com	09/20/2021	St Lukes University Health Network	10-1110-290-000 Other Health Be	4,000.00
Bill.com	09/20/2021	The Master Teacher	10-1110-810-000 Dues & Fees	3,950.00
Bill.com	09/22/2021	W2A Design Group	10-1100-330-000 Other Professio	3,932.50
Bill.com	09/20/2021	601 Broad Development Group, LLC	10-2620-622-000 Electric	3,825.85
Bill.com	09/21/2021	Alfero Company, Inc.	10-2620-430-006 Building	3,057.00
Bill.com	09/20/2021	Uline	10-2620-610-000 General Supplie	2,303.77
Bill.com	09/20/2021	Fraser Advanced Information Systems 129	10-2620-442-000 Rentals Copier	2,147.02
Bill.com	09/20/2021	Lehigh Valley Health Network	10-1110-290-000 Other Health Be	2,000.00
eft	09/15/2021	The Restaurant Store	51-3100-610-000 Supplies	1,958.88
Bill.com	09/20/2021	NJ Advance Media	10-2390-540-000(Advertising)	1,712.65
Bill.com	09/22/2021	Lakeshore Learning Materials	10-1200-610-000 General Supplie	1,617.48
Bill.com	09/20/2021	Hoffman Insurance Consultants	10-0180-0180 Prepaid Expense /	1,370.00
Bill.com	09/20/2021	Kristi Yordy	10-1110-240-000 Tuition Reimbur	1,250.00
eft	09/17/2021	Streamline HR	10-2514-302-000 Payroll Fees	1,233.77
Bill.com	09/03/2021	LAROS SILK MILL MASTER ASSOCIATION, INC	10-2600-810-000 Dues & Fees	1,219.49
Bill.com	09/23/2021	LAROS SILK MILL MASTER ASSOCIATION, INC	10-2600-810-000 Dues & Fees	1,219.49
Bill.com	09/30/2021	Mr. Rooter	10-2620-430-002 Plumbing	1,053.00
Bill.com	09/20/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	1,046.50
Bill.com	09/20/2021	601 Broad Development Group, LLC	10-2620-622-000 Electric	1,010.40
Bill.com	09/20/2021	Elba L. Gonzalez	10-2390-240-000 Tuition Reimbur	975.00
Bill.com	09/20/2021	Verizon Wireless	10-2620-530-000 Communications	934.90
Bill.com	09/24/2021	School Speciality	10-1200-610-000 General Supplie	860.77
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	778.50
Bill.com	09/20/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	763.30
Bill.com	09/20/2021	D'Huy Engineering, Inc.	10-4300-300-000 Purch Prof & Te	750.00
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	720.00
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	720.00
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	720.00
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	720.00
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	720.00
Bill.com	09/09/2021	Waste Management of Pennsylvania, Inc.	10-2620-430-004 Trash Removal	682.43
Bill.com	09/20/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	668.81
Bill.com	09/24/2021	Discount School Supply	10-2390-610-000 Office of Princ	658.55
eft	09/15/2021	Amazon	10-3210-610-000 General Supplie	627.45
eft	09/15/2021	Amazon	10-3210-610-000 General Supplie	616.60

Num	Date	Name	Account	Original Amount
Bill.com	09/23/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	602.13
Bill.com	09/02/2021	School Datebooks	10-1110-640-000 Books & Periodi	602.06
Bill.com	09/20/2021	NJ Advance Media	10-2390-540-000(Advertising)	591.95
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	525.00
eft	09/15/2021	Amazon	10-3210-610-000 General Supplie	506.29
Bill.com	09/20/2021	Jennelle Billingsby	2271 PD Services-Certified Staf	449.00
Bill.com	09/02/2021	Academic Entertainment, Inc	10-1100-500-000 Other Purch Ser	448.50
Bill.com	09/02/2021	Gopher	10-1110-610-000 General Supplie	430.92
eft	09/21/2021	Shoprite	10-2390-630-000 (food)	389.58
Bill.com	09/02/2021	Discount School Supply	10-2390-610-000 Office of Princ	366.01
eft	09/15/2021	Amazon	10-3210-610-000 General Supplie	341.34
Bill.com	09/24/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	329.66
Bill.com	09/20/2021	PenServ	10-2519-810-000 Dues & Fees	324.44
eft	09/23/2021	Bed Bath & Beyond	10-1110-610-000 General Supplie	318.83
Bill.com	09/20/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	314.05
Bill.com	09/20/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	314.05
Bill.com	09/20/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	314.05
eft	09/20/2021	Lowe's	10-3210-610-000 General Supplie	301.90
1323	09/20/2021	Petty Cash	10-0103-000 Petty cash	300.00
eft	09/13/2021	Amazon	10-3210-610-000 General Supplie	295.31
Bill.com	09/02/2021	Pitney Bowes Global Financial Services	10-2390-530-000 (Communications	292.80
Bill.com	09/20/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	290.29
Bill.com	09/24/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	288.97
Bill.com	09/01/2021	Mr. Rooter	10-2620-430-002 Plumbing	285.00
Bill.com	09/03/2021	Memic Indemnity Co	10-2611-260-000 Workman's Compe	278.00
1324	09/29/2021	Vivid Impressions	10-2600-600-000 Supplies	216.00
eft	09/16/2021	Amazon	10-3210-610-000 General Supplie	210.00
Bill.com	09/01/2021	Discount School Supply	10-2390-610-000 Office of Princ	206.37
eft	09/17/2021	OTC Brands	10-3210-610-000 General Supplie	202.96
Bill.com	09/20/2021	Discount School Supply	10-2390-610-000 Office of Princ	202.06
eft	09/29/2021	Amazon	10-3210-610-000 General Supplie	199.80
eft	09/07/2021	Walmart	10-1110-610-000 General Supplie	184.59
eft	09/01/2021	Epson	10-1110-610-000 General Supplie	165.36
eft	09/28/2021	Amazon	10-3210-610-000 General Supplie	160.80
eft	09/17/2021	Amazon	10-3210-610-000 General Supplie	159.99
eft	09/13/2021	Walmart	10-1110-610-000 General Supplie	154.00
Bill.com	09/20/2021	601 Broad Development Group, LLC	10-2620-622-000 Electric	152.60
eft	09/28/2021	Amazon	10-3210-610-000 General Supplie	152.39
eft	09/30/2021	Fisher Scientific	10-1110-610-000 General Supplie	150.20
Bill.com	09/15/2021	Carbon Lehigh Intermediate Unit	10-2700-300-000 Purch Prof & Te	150.00
eft	09/10/2021	Staples Advantage	10-2390-610-000 Office of Princ	149.99
eft	09/13/2021	OTC Brands	10-3210-610-000 General Supplie	140.87
eft	09/13/2021	Lowe's	10-3210-610-000 General Supplie	134.82
eft	09/13/2021	Amazon	10-3210-610-000 General Supplie	128.43
eft	09/13/2021	Staples Advantage	10-2390-610-000 Office of Princ	121.85
Bill.com	09/02/2021	Gopher	10-1110-610-000 General Supplie	119.29
eft	09/23/2021	Lowe's	10-1110-610-000 General Supplie	104.18
6086	09/01/2021	Creative Opportunities Unlimited	10-2390-860-000 Donation	100.00
eft	09/10/2021	Amazon	10-3210-610-000 General Supplie	98.00
Bill.com	09/01/2021	Discount School Supply	10-2390-610-000 Office of Princ	94.08
eft	09/10/2021	Amazon	10-3210-610-000 General Supplie	92.97
eft	09/21/2021	Stem Supplies	10-1110-610-000 General Supplie	83.94
eft	09/14/2021	Amazon	10-3210-610-000 General Supplie	76.89
Bill.com	09/17/2021	Gopher	10-1110-610-000 General Supplie	74.95

Num	Date	Name	Account	Original Amount
eft	09/14/2021	ED Helper	10-1110-610-000 General Supplie	69.97
eft	09/30/2021	ETA Hand2 Mind	10-3200-600-000 Supplies	68.89
Bill.com	09/20/2021	601 Broad Development Group, LLC	10-2620-622-000 Electric	64.89
eft	09/07/2021	Fisher Scientific	10-1110-610-000 General Supplie	64.59
Bill.com	09/20/2021	ReadyRefresh	10-2390-610-000 Office of Princ	63.26
eft	09/13/2021	Smart Learning	10-1110-610-000 General Supplie	62.54
Bill.com	09/09/2021	Gorman & Associates, P.C.	10-2350-320-000 Audit	61.48
eft	09/07/2021	Lowe's	10-2620-610-000 General Supplie	56.08
eft	09/08/2021	Amazon	10-3210-610-000 General Supplie	53.65
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	52.99
Bill.com	09/01/2021	Discount School Supply	10-2390-610-000 Office of Princ 10-1110-650-000 Inst. Software;10-1100-600-000 Supplies	51.21
Bill.com	09/24/2021	Cardmember Service		47.83
eft	09/14/2021	Super Teacher Works	10-1110-610-000 General Supplie	44.90
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	43.93
eft	09/09/2021	Amazon	10-3210-610-000 General Supplie	43.80
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	42.94
eft	09/09/2021	Amazon	10-3210-610-000 General Supplie	41.29
eft	09/14/2021	Amazon	10-3210-610-000 General Supplie	37.22
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	36.70
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	35.78
Bill.com	09/20/2021	PA Turnpike	10-1100-510-000 Student Transpo	35.60
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	34.95
eft	09/23/2021	Amazon	10-3210-610-000 General Supplie	29.97
eft	09/30/2021	Amazon	10-3210-610-000 General Supplie	29.88
eft	09/17/2021	Amazon	10-3210-610-000 General Supplie	26.13
eft	09/09/2021	Amazon	10-3210-610-000 General Supplie	26.00
eft	09/13/2021	Amazon	10-3210-610-000 General Supplie	25.79
Bill.com	09/20/2021	601 Broad Development Group, LLC	10-2620-424-000 Water & Sewer	23.48
eft	09/13/2021	Amazon	10-3210-610-000 General Supplie	20.30
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	19.98
eft	09/28/2021	Amazon	10-3210-610-000 General Supplie	19.96
eft	09/15/2021	Amazon	10-3210-610-000 General Supplie	19.46
Bill.com	09/30/2021	School Speciality	10-1110-640-000 Books & Periodi	19.27
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	18.36
eft	09/07/2021	InternetFax Service	10-2390-530-000 (Communications	13.90
eft	09/15/2021	Amazon	10-3210-610-000 General Supplie	12.23
eft	09/09/2021	Amazon	10-3210-610-000 General Supplie	11.76
eft	09/16/2021	Amazon	10-3210-610-000 General Supplie	11.02
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	7.92
eft	09/20/2021	Amazon	10-3210-610-000 General Supplie	5.99

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 09/30/2021**

District	AUN	Amounts Due		Total Due	District	Amounts Paid		Total Paid	Net Due	# of Students
		Regular Ed	Special Ed			UniPay	Refunds			
Allentown City SD	121390302	652,762.20	125,398.13	778,160.33	241,806.01	.00	.00	241,806.01	536,354.32	255
Bethlehem Area SD	120481002	486,900.71	78,052.92	564,953.63	564,953.63	.00	.00	564,953.63	.00	160
Boyertown Area SD	114060753	3,022.59	.00	3,022.59	.00	.00	.00	.00	3,022.59	1
East Penn SD	121392303	11,800.25	.00	11,800.25	5,900.10	.00	.00	5,900.10	5,900.15	4
Easton Area SD	120483302	40,039.35	.00	40,039.35	9,710.30	.00	.00	9,710.30	30,329.05	13
Hazleton Area SD	118403302	.00	.00	.00	.00	.00	.00	.00	.00	
Northampton Area SD	120484903	3,283.81	.00	3,283.81	2,189.20	.00	.00	2,189.20	1,094.61	1
Parkland SD	121395103	6,735.19	.00	6,735.19	6,909.57	.00	.00	6,909.57	-174.38	2
Pleasant Valley SD	120455203	3,952.74	.00	3,952.74	2,635.16	.00	.00	2,635.16	1,317.58	1
Salisbury Township SD	121395603	7,664.70	.00	7,664.70	.00	.00	.00	.00	7,664.70	2
Saucon Valley SD	120486003	3,885.71	.00	3,885.71	1,260.55	.00	.00	1,260.55	2,625.16	1
Whitehall-Coplay SD	121397803	33,262.89	.00	33,262.89	14,783.52	.00	.00	14,783.52	18,479.37	12
Wilson Area SD	120488603	15,288.25	.00	15,288.25	.00	.00	.00	.00	15,288.25	5
Totals:		1,268,598.39	203,451.05	1,472,049.44	850,148.04	.00	.00	850,148.04	621,901.40	457