

**Lehigh Valley Dual Language Charter School
Board of Trustee Meeting**

Agenda

Tuesday – June 23, 2020 – Join Zoom Meeting

<https://us04web.zoom.us/j/77640225221?pwd=M01yYjdsckZ6UlcwVkZ0OVE0YURRUT09>

6:00 p.m.

1. Approval of LVDLCS May 19, 2020 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - Security System – Update
 - Traverser Wall – Update
5. New Business
 - 2020 -2021 Budget Version V – Approval – Posting
 - Health & Safety Plan – Approval - Posting
 - Ellevation Subscription Agreement - Approval
 - Virtual Summer School- Update
 - 2020-2021 12-Month Staff Contracts- Approval
 - Reschedule 10th Anniversary Gala – Discussion
 - What is New and Different for 2020-2021- Review
 - Safety and Security Report
 - PCCD 20-21 School Safety and Health Funding
6. Personnel
 - None
7. Public Comment and Correspondence
 -
8. Other
 - Security Incident
9. Next Board Meeting-Tuesday, July 21, 2020, 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, May 19, 2020 - 6:00 p.m. – Virtual Meeting

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, Ms. Weaver, Dr. Rance-Roney, Ms. Siderias, Mr. Santana

Excused: Ms. Roman

Staff Present: Ms. Perez, Ms. Pluchinsky, Ms. Gonzalez, Ms. Otero, Ms. Santiago, Ms. Tia Weaver, Ms. Bookman

Guest: Mr. B.J.

Approval of Minutes

Ms. Weaver requested a review of the board meeting minutes for the month of April 28, 2020.

Mr. Lopez called for a motion to approve the April 28, 2020 meeting minutes. Motion was seconded by Ms. Dr. Rance-Roney. Motion was approved unanimously.

1. School Activities

- Fire Drill – Not Applicable due to school closure
- Distribution of Google Chromebooks – As of 5/14/2020 a total of **130 Chromebooks** have been requested. To date 7 still need to be picked up. New requests are being accepted and filled as situations arise
- Paper Packet Distribution is also occurring as requested
- Planned Instruction began May 4, 2020

Upcoming Events

- ✓ All upcoming potential events are impacted upon the Stay - At - Home order and the current tier classification of both Lehigh and Northampton Counties

2. Facilities

- Technology – See above report under School Activities
- Building – facility walk-throughs occurring throughout closure

3. Business Office

- Enrollment – 2019-2020 Enrollment number “set” at March 13, 2020 enrollment number (Fully enrolled as of 3/3/20)
 - ✓ 2020-2021 re-enrollment forms are being collected
- Transportation – 2020-ACT 372 forms are being collected

LVDLCS Board Meeting Minutes – May 19, 2020– Virtual

- Waiting List – TBD based upon submitted Enrollment Packets for 2020-2021
- PIMS – All reports have been submitted on time

4. Community Support

-

5. Student Services

- Communication with families and Ms. Sarmiento during closure to ensure support for social emotional needs
- Ms. Otero is communicating directly with 8th grade families to assist with enrollment/transition to High School – Information was distributed as requested
- Ms. Sarmiento and Ms. Otero worked to reach out to families by contacting emergency contact numbers that had not previously responded to teacher requests

6. Programs

-

7. Leadership Team Meetings – phone conferences held weekly (or more)

Financial Report and Approval of Payments:

Ms. Weaver guided the Board through the review of finances as of April 30, 2020. The balance sheet, cash as of 4/30/2020 was \$1,843,218 this includes a total of \$657,698 in CD's to the lines of credit. DLP Investment was \$267,396. The current month school year fund balance is \$2,656,133 Accounts payable as of 4/30/2020 are \$27,291 with estimated bills of \$573,969 for payroll accrual and PSERS liability. For the ten months ending 4/30/2020 the school had a surplus of \$260,573 compared to a planned surplus of \$96,484 resulting in a favorable variance of \$164,089.

Note & Disclosure to Financial Statements

- * The financial statements are prepared based on the expenses/bills that the charter school provides Repice & Taylor Inc. If bill is not received prior to the preparation of these statements, the expenses will be understated. Enrollment based on the summary sheet provided from the school. If student are not fully enrolled they will not be billed to the district until the actual and correct information is submitted.
- * Upon review of the financial statements if you have any additional question please feel free to contact us at Repice & Taylor Inc.:

Repice & Taylor Inc.

Phone: 215-755-7603

Email: ttaylorl@reptay.com

Attn: Tom Taylor

Ms. Weaver called for a motion to approve the fiscal year financial report ending April 30, 2020 and for the list of bills to be paid. Motion was made by Mr. Lopez seconded by Ms. Siderias. Motion was passed unanimously.

Old Business

- **2020-2021 Preliminary Budget** – The budget was presented and will be posted on the website for the 30 days required before approval.

Mr. Lopez called for a motion to approve the **2020-2021 Preliminary Budget** as presented. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Security System** – Altronics came to the school to begin the installation of the security system on May 11. The school is waiting for activation of the system at this time.
- **Traverse Wall** – The equipment has been ordered. The building manager will be removing a pipe that crossed the wall where the traverse wall will be installed.

New Business

- **2020-2025 PowerSchool Contract** – This new contract includes the proposal of the Ecollect forms and Accela School Enrollment Express. The cost for the first year includes the cost of implementation of the new program and training. Cost as shown below:

PowerSchool 2020-2021 Fees	Unit	Quantity*	Usage Fee**	Total
SIS Hosting and Support	Students	458	\$14.42	\$6,604.36
Ecollect Forms	Students	458	\$2.25	\$1,030.50
AccelaSchool Enrollment Express	Students	458	\$3.50	\$1,603.00
Enrollment and Ecollect Implementation	Each/One-Time	1	\$6,000.00	\$6,000.00
2020-2021 Fee				\$15,237.86

PowerSchool Recurring Annual Fees	Unit	Quantity*	Usage Fee**	Total
SIS Hosting and Support	Students	458	\$14.42	\$6,604.36
Ecollect Forms	Students	458	\$2.25	\$1,030.50
AccelaSchool Enrollment Express	Students	458	\$3.50	\$1,603.00
2021-2025 Ongoing Fees				\$9,237.86

Mr. Lopez called for a motion to approve the 2020 - 2025 PowerSchool contract as presented and if LVDLCS charter is reauthorized by BASD. Motion was seconded by Ms. Siderias. Motion was approved unanimously.

- **Charter School Resolution** – PA Coalition of Public Charter Schools drafted the board resolution for all our charter schools to adopt as a way to push back against Gov. Wolf's proposal to slash charter funding.

Mr. Lopez called for a motion to approve the **Charter School Resolution** as presented. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

- **Virtual Summer School Program** – In order to offer additional academic opportunities to the student population in need at the Lehigh Valley Dual Language Charter School specific to the lost instructional time due to COVID-19 during the 2019-2020 school year the establishment of an Instructionally Focused Virtual Academic Summer Program is being proposed. The focus of instruction will be Language Arts and Math. The Summer Program will include programming for Kindergarten - 5th Grade, 6th - 8th Grade, and incoming Kindergarten students.

Cost of Personnel - \$40,500 + \$2,430 (Kinder) * 25% (Payroll Taxes) = \$10,732.50

Total Cost of Personnel - \$50,625.00

TOTAL COST: \$53,625.00

Dr. Rance-Roney called for a motion to approve the **Virtual Summer School Program** as presented. Motion was seconded by Mr. Lopez. Motion was accepted unanimously.

- **PDE Pandemic Electronic Benefits Transfer Next Steps and Timeline** – P-EBT is describe as the Pandemic Electronic Benefit Transfer (P-EBT). P-EBT provides be P-EBT provides benefits to families of school-aged children who would have otherwise received free or reduced-priced meals if it were not for school closures. Families will receive the benefit amount of \$5.70 for each school-aged child in their family for each day school has been closed since March 16, 2020, if the student was eligible for free or reduced-price meals prior to school closures.
- **2020-2021 Medical Insurance** – The cost of medical insurance increased dramatically for the next year. The administration working with the school insurance broker was able to lower the increase to a 19% while offering the same medical plan to the staff. The administration would like to recommend going back to Highmark Health Insurance as they offed the better rate compared to the school Geisinger current plan.

Mr. Lopez called for a motion to approve Highmark as the 2020-2021 Medical Provider to LVDLCS Employees. Motion was seconded by Ms. Siderias. Motion was accepted unanimously.

- **2020-2021 LVDLCS Board Meeting Schedule** – The Board was presented with the new school year calendar.

Mr. Lopez called for a motion to approve the **2020-2021 LVDLCS Board Meeting Schedule** as presented. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

- **2020-2021 Pennsylvania Coalition of Public Charter Schools Membership Dues** – The total cost of the membership dues are \$2,295.00

Mr. Lopez called for a motion to approve the **2020-2021 Pennsylvania Coalition of Public Charter Schools Membership Dues** as presented. Motion was seconded by Ms. Siderias. Motion was accepted unanimously.

Personnel

- None

Public Comment and Correspondence

-

Other

-

Next Board Meeting will be Tuesday June 23, 2020 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Dr. Rance-Roney seconded by Mr. Lopez. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:38 p.m.

Respectfully signed and submitted for approval by:

Ms. Raiza Roman
President

Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
June 23, 2020

1. School Activities

- Fire Drill – Not Applicable due to school closure
- June 1st - Last day of Chromebook distribution - total of 130 distributed
- June 10th and 11th - Teacher Classroom Cleanout and custodial staff began thorough cleaning of classrooms
- June 19th - All report cards mailed home

Upcoming Events

- Upon Northampton County entering the green phase, LVDLCS will schedule Chromebook return and allow parents to pick up any student items still in the school
- Beginning of July (dates TBD) - 8th Grade Students will be receiving celebration “goodie bags”
- August 10th, 11th, and 12th - Kinder Screening (9:00 - 12:00)
- August 13th - 8th Grade Celebration Luncheon at LVDLCS (following all guidelines for social distancing and masks)
- August 18th and 19th - Kinder Smart Start (9:00 - 12:00)

2. Facilities

- Technology – Chromebook carts for 2020-2021 ordered
- Building –
 - Summer Cleaning currently being completed
 - Traverse wall installation scheduled for July, 2020
- **Business Office**
 - Enrollment –
 - Enrollment/Re-enrollment changes based upon summer withdrawals
 - Transportation –
 - Waiting List – Changes based upon summer withdrawals/re-enrollments
 - PIMS – All reports have been submitted on time.
- **Community Support**
- **Student Services**
 - Social Worker available throughout summer per parent and/or administration request
- **Programs**
 - Virtual Summer Program - Current Enrollment - 34
- **Leadership Team Meetings – held weekly**

LVDLCS Completed Fund Raising Activities

Month	Activities	Amount Raised
September	Dress Down Day (American Red Cross)	\$378.79
October	Lymphoma and Leukemia Society Dress Down Day (Boy Scouts)	\$2,352.05 \$386.55
November	Dress Down Day Canned Food Drive	\$394.20 1,139
December	Dress Down Day	\$314.45
January	Dress Down Day Family Skate Night	\$840.50

LVDLCS 8th Grade Student High School Selection

School	Number of Students
Allen	4
Dieruff	7
Building 21	0
Liberty	4
Freedom	4
LVA	2
Charter Arts	2
Executive Education	1
Lincoln Leadership	0
Undecided	6
Possible relocation impacting decision	2

Lehigh Valley Dual Language Charter School
Financial Results
As of May 31, 2020

**Lehigh Valley Dual Language Charter School
Summary of the Financial Package
As of May 31, 2020**

BALANCE SHEET

* Cash as of 05/31/2020 was \$2,000,818 including a total of \$657,698 in CD's to the lines of credit.	
* DLP Investment	269,010
* Total Accounts receivables is as follows:	
Amount Due from School Districts	\$ 466,311
Amount Due from State	32,611
Amount Due from Federal	(648)
Lunch Program Receivable	18,000
<u>Total Accounts receivables at the end of month</u>	<u>\$ 516,274</u>
* Total liabilities for the current period ending are as follows:	
Accounts Payable	\$ -
Payroll Accruals including PSERS liabilities	659,113
Deferred Revenue	-
<u>Total liabilities at the end of month</u>	<u>\$ 659,113</u>
* Fund balance summary:	
Prior Year Fund Balance	\$ 1,896,668
Investment in Fixed Assets	498,893
<u>Current Change in Revenue over/(under) expenditures</u>	<u>337,838</u>
<u>Total Fund balances at the end of current month</u>	<u>\$ 2,733,399</u>

BUDGET VS ACTUAL

- * For the eleven months ended 05/31/2020 the charter school had a surplus of \$337,838 compared to a planned surplus of \$76,499 resulting in a favorable variance of \$261,338. The primary reasons for the variance are revenues tracking higher than plan. School district revenue (\$105,326), state revenues (\$24,257), and food service revenue (\$27,950) are all tracking higher than plan.

CASH FLOW

- * All accounts payable liabilities are being paid off as their due dates approach.

Note & Disclosure to Financial statements

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- * Upon review of the financial statements if you have any additional questions please feel to contact us at Repice and Taylor Inc.:
Repice & Taylor Inc.
Phone 215-755-7603
email: ttaylor@reptay.com
Attn: Tom taylor

**Lehigh Valley Dual Language Charter School
Balance Sheet
As of May 31, 2020**

ASSETS

Current Assets

Fulton - Operating	\$ 1,098,973	
Fulton - Student	76,120	
Fulton - Food	132,435	
Fulton - Savings / CD	-	
Fulton - PTO	1,224	
Fulton - CD	254,455	
Embassy Bank	-	
Embassy CD	153,243	
Embassy Checking	7,955	
BB&T CD	250,000	
BB&T	26,224	
Petty Cash	190	
		2,000,818

Investment - Good As New Ventures		269,010
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Accounts Receivable

School District Receivables	466,311	
State Receivables	32,611	
Federal Receivables	(648)	
Lunch Receivable	18,000	
		516,274

Other Current Assets

Prepaid Expenses	107,516	
		107,516

Total Current Assets		2,893,818
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Furniture & Equipment	438,185	
Building Improvements	441,516	
Less Accumulated Depreciation	(380,807)	
		498,893

Total Assets	\$ 3,392,511	
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LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	-	
Payroll Accruals / Accrd Payroll Taxes / PSERS	659,113	
Deferred Revenue	-	
GASB 68 Adjustment	-	
		659,113

Total Liabilities		659,113
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Equity		
Changed in Revenue over / (under) Expenses	337,838	
Fund Balance	1,976,193	
Food Service Net Position	(79,525)	
Investment in Fixed Assets	498,893	
		2,733,399

Total Liabilities & Capital	\$ 3,392,511	
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**Lehigh Valley Dual Language Charter School
Budget vs. Actual (Monthly and Year to Date)
(Accrual Basis)**

	For the One Month Ended May 31, 2020			For the Eleven Months Ended May 31, 2020		
	Actual May	Budget May	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
# of Students						
Regular Ed	428	420	8	4,866	4,620	46
Special Ed	29	30	(1)	311	330	(19)
Revenues:						
Local:						
School District Revenue - Regular Ed	\$ 408,048	\$ 386,624	\$ 21,421	\$ 4,388,814	\$ 4,252,867	\$ 135,947
School District Revenue - Special Ed	49,394	63,478	(14,084)	667,637	698,258	(30,621)
State:						
Rental/Bldg. Reimb Subsidy	2,965	2,965	-	56,871	32,613	24,257
Health Reimbursement	-	-	-	8,135	-	8,135
Ready to Learn	-	-	-	20,191	20,191	-
Safety Grant	-	-	-	62,461	67,171	(4,710)
Federal:						
Title I - Basic Programs	29,977	23,187	6,790.22	197,894	208,683	(10,789)
Title II - Improving Tch'r Quality	3,157	2,625	532	20,994	23,625	(2,631)
Title III	1,880	1,584	96	13,318	14,256	(938)
Title IV	2,956	1,329	1,627	14,398	11,961	2,437
IDEA - Part B	2,850	2,850	-	25,650	25,650	-
Other:						
Int on Invest & Int Cking Acct	1,725	1,500	225	22,902	16,500	6,402
Fundraiser/other	-	-	-	1,000	-	1,000
Student Activity Revenue	-	1,800	(1,800)	10,398	16,200	(5,802)
Lease Income	-	1,688	(1,688)	15,327	16,568	(3,241)
Food Revenue	18,000	28,000	(8,000)	261,950	234,000	27,950
Miscellaneous Revenue	5,379	-	5,379	18,433	-	18,433
Total Revenue	\$ 526,128	\$ 515,630	\$ 10,498	\$ 5,806,373	\$ 5,640,542	\$ 165,830
Expenditures						
Personnel Cost:						
Salaries and Wages	\$ 249,348	\$ 273,874	\$ (24,526)	\$ 2,656,245	\$ 2,662,352	\$ (6,107)
Medical/Dental Insurance	54,461	54,110	351	588,387	607,843	(19,456)
PSERS/Retirement	51,923	61,084	(9,161)	539,988	592,646	(52,658)
Employer Taxes	22,498	23,764	(1,266)	269,453	226,963	42,490
Total Personnel Cost	378,229	412,833	(34,603)	4,064,073	4,089,804	(25,731)
Contracted Services:						
Audit	-	-	-	7,000	12,000	(5,000)
Legal Services	-	273	(273)	3,156	2,727	429
Business Services	5,974	5,800	174	65,714	63,800	1,914
Board Member Services	-	909	(909)	-	9,091	(9,091)
Other Contracted Svcs.						
Tuition Reimbursement	2,000	1,273	727	22,063	12,727	9,336
Professional Consultant	-	300	(300)	613	2,700	(2,088)
Professional Development	-	1,841	(1,841)	22,667	18,409	4,258
Professional Development Travel	-	1,909	(1,909)	-	19,091	(19,091)
Summer School	-	-	-	-	20,000	(20,000)
Saturday School	-	1,636	(1,636)	-	18,364	(18,364)
RTII Program	-	4,545	(4,545)	-	45,455	(45,455)
Special Ed. Consultant & Instruction	-	-	-	-	-	-
Payroll Services	1,083	1,333	(250)	15,524	14,867	857
Food Services	-	22,700	(22,700)	205,632	207,300	(1,668)
Student Accounting	-	-	-	-	-	-
Total Contracted Svcs	9,057	42,520	(33,463)	342,368	444,330	(101,962)
Insurance:						
General Property and Liability	-	2,545	(2,545)	22,839	30,455	(7,616)
Workers Compensation	-	-	-	10,481	11,000	(519)
Total Insurance	-	2,545	(2,545)	33,320	41,455	(8,135)
Consumable Supplies:						
General Supplies - Admin	-	3,667	(3,667)	32,644	40,333	(7,689)
General Supplies - Instructional	-	750	(750)	18,758	13,260	5,508
General Supplies - Special Ed	-	-	-	-	-	-
Total Consumable Supplies	-	4,417	(4,417)	51,402	53,593	(2,181)

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

	For the One Month Ended May 31, 2020			For the Eleven Months Ended May 31, 2020		
	Actual May	Budget May	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
Other Costs:						
Public Relations / Marketing	-	218	(218)	2,599	2,782	(183)
Printing & Binding	-	-	-	-	-	-
Travel / Meals	-	545	(545)	4,591	5,455	(864)
Transportation School Bus	-	-	-	-	-	-
Postage and Delivery	14	258	(244)	4,514	2,842	1,673
Dues and Fees	3,242	433	2,809	7,164	4,767	2,397
Total Travel/Transportation	3,256	1,455	1,801	18,668	15,845	3,024
Student Activities:						
Security Services	-	-	-	-	-	-
Trips / Travel	(339)	2,222	(2,561)	16,310	27,778	(11,468)
Supplies	-	-	-	6,824	-	6,824
Total Student Activities	(339)	2,222	(2,561)	23,133	27,778	(4,645)
Books & Instructional Aids:						
Books and Periodicals	-	-	-	54,610	32,000	22,610
Educational Software	-	-	-	17,662	20,000	(2,338)
Total Books & Instruct. Aids	-	-	-	72,271	52,000	20,271
Equipment/Computers:						
Furniture/Equipment Purchases						
Classroom	-	-	-	85,259	57,000	28,259
Office	-	-	-	-	-	-
Operations/Maintenance	-	-	-	35,048	-	35,048
Computer Purchase						
Teachers / Admin	-	-	-	-	-	-
Classroom	-	-	-	-	-	-
Networking Server & Software	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Total Equipment	-	-	-	120,308	57,000	63,308
Site Cost:						
Building Lease	48,976	48,656	320	539,756	535,215	4,541
Repairs and Maintenance	2,760	4,217	(1,457)	59,295	62,783	(3,489)
Utilities	4,964	6,667	(1,703)	86,106	73,333	(7,229)
Communications - Telephone / Internet	-	4,333	(4,333)	40,475	47,667	(7,192)
Cleaning & Maintenance Supplies	-	3,593	(3,593)	25,938	39,417	(13,479)
Equipment Rental	1,959	2,167	(208)	21,223	23,833	(2,611)
Total Site Cost	58,659	69,623	(10,964)	752,791	782,248	(29,457)
Interest / Bank Fees	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-
Total Expenditures	448,863	535,615	(86,752)	6,468,535	5,564,043	(95,508)
Net Income / (Loss)	\$ 77,265	\$ (19,985)	\$ 97,250	\$ 337,838	\$ 76,499	\$ 261,338

Lehigh Valley Dual Language Charter School
 ESTIMATED STUDENT ENROLLMENT
 FISCAL 2019 - 2020

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	19/20 Actual
REGULAR ED													
Allentown City SD	244.00	244.00	244.00	243.00	244.00	246.00	244.00	242.00	239.00	243.00	243.00	-	2,676.00
Bethlehem Area SD	149.00	149.00	149.00	155.00	155.00	158.00	158.00	160.00	155.00	155.00	155.00	-	1,698.00
Catasauqua Area SD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	11.00
East Penn SD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	-	14.00
Easton Area SD	9.00	9.00	9.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	-	115.00
Northampton Area SD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	-	14.00
Parkland SD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	22.00
Salisbury Township SD	-	-	-	-	-	-	-	-	-	-	-	-	-
Saucon Valley SD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-	22.00
Whitehall-Coplay SD	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	-	60.00
Wilson Area SD	2.00	2.00	2.00	2.00	4.00	3.00	3.00	4.00	4.00	4.00	4.00	-	34.00
Total Regular Ed Students	416.00	416.00	416.00	423.00	426.00	430.00	429.00	430.00	424.00	428.00	428.00	-	4,666.00
SPECIAL ED													
Allentown City SD	15.00	15.00	15.00	15.00	14.00	14.00	14.00	13.00	15.00	15.00	15.00	-	160.00
Bethlehem Area SD	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	-	140.00
East Penn SD	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	11.00
Total Special Ed Students	28.00	28.00	28.00	29.00	28.00	28.00	28.00	27.00	29.00	29.00	29.00	-	311.00
Total Students	444.00	444.00	444.00	452.00	454.00	458.00	457.00	457.00	453.00	457.00	457.00	-	4,977.00

Lehigh Valley Dual Language Charter School
 STUDENT REVENUE VARIANCE ANALYSIS
 For the Eleven Months Ended May 31, 2020

	Actual Students	Actual Rate	Actual Bill	Budgeted Students	Budgeted Rate	Budgeted Bill	Unit Variance	Dollar Variance
REGULAR ED								
Allentown City SD	2,676	10,407.66	2,320,908.18	2,651	10,312.53	2,278,209.75	25	42,698.43
Bethlehem Area SD	1,698	12,516.18	1,771,039.47	1,672	12,099.34	1,685,841.37	26	85,198.10
Catasauqua Area SD	11	11,909.52	10,917.06	11	12,550.70	11,504.81	-	(587.75)
East Penn SD	14	11,930.07	13,918.42	11	11,411.58	10,460.62	3	3,457.80
Easton Area SD	115	12,496.39	119,757.07	66	11,869.77	65,283.74	49	54,473.33
Northampton Area SD	14	12,412.51	14,481.26	44	12,099.75	44,365.75	(30)	(29,884.49)
Parkland SD	22	12,693.09	23,270.67	11	12,500.56	11,458.85	11	11,811.82
Salisbury Township SD	-	16,377.53	-	22	16,377.53	30,025.47	(22)	(30,025.47)
Saucon Valley SD	22	15,083.24	27,652.61	11	14,672.19	13,449.51	11	14,203.10
Whitehall-Coplay SD	60	10,395.26	51,976.30	99	9,916.35	81,809.89	(39)	(29,833.59)
Wilson Area SD	34	12,315.02	34,892.56	22	11,158.06	20,456.44	12	14,436.12
Total Regular Ed Students	4,666		4,388,813.60	4,620		4,252,866.20	46	135,947.40
SPECIAL ED								
Allentown City SD	160	25,721.16	342,948.80	165	\$ 25,069.18	344,701.23	(5)	(1,752.43)
Bethlehem Area SD	140	25,765.96	300,602.87	154	25,760.30	330,590.52	(14)	(29,987.65)
East Penn SD	11	26,275.42	24,085.80	11	25,053.81	22,965.99	-	1,119.81
Total Special Ed Students	311		667,637.47	330		698,257.74	(19)	(30,620.27)
Total Students	4,977		\$ 5,056,451.07	4,950		\$ 4,951,123.94	27	\$ 105,327.13

**Lehigh Valley Dual Language Charter School
Cash Flow Forecast
As of May 31, 2020**

	Cash Forecast
Net Cash @ 05/31/2020 (Not Including Investment or CD's to cover lines of credit)	\$ 1,343,120
Payroll @ 06/05/2020	(103,958)
403b Contribution @ 06/10/2020	(8,057)
PSERs @ 06/10/2020	(9,616)
Net Cash @ 06/12/2020	\$ 1,221,488
Estimated School District Deposit @ 06/15/2020	400,000
Estimated Payroll @ 06/19/2020	(103,958)
Estimated 403b @ Contribution 06/19/2020	(8,057)
Estimated Accounts Payable 06/19/2020	(150,000)
PSERs Employer @ 06/19/2020	(147,192)
Estimated Accounts Payable 06/19/2020	(150,000)
Projected Cash @ 06/30/2020	\$ 1,062,281

July 2020

Estimated School District Payments	400,000
Estimated Payroll @ 07/03/2020	(103,958)
Estimated 403b @ Contribution 07/03/2020	(8,057)
Estimated Accounts Payable @ 07/10/2020	(150,000)
Estimated PSERS EE @ 07/10/2020	(9,616)
Estimated Payroll @ 07/17/2020	(103,958)
Estimated 403b @ Contribution 07/17/2020	(8,057)
Estimated Accounts Payable @ 07/22/2020	(150,000)
Estimated Payroll @ 07/31/2020	(103,958)
Estimated 403b @ Contribution 07/31/2020	(8,057)
Projected cash @ 07/31/2020	\$ 816,618

Lehigh Valley Dual Language Charter School
Aging Schedules & Recommended Payment Schedules
As of May 31, 2020

	Current	1 - 30	31 - 60	61 - 90	> 90	A/P @ 05/31/20	Estimated Payables	Total Payables	Paid	Paid	Remaining Balance
Guardian Dental	-	-	-	-	-	-	-	-	-	-	-
Unions Food Service Management	-	-	-	-	-	-	-	-	-	-	-
Middle States Association	-	-	-	-	-	-	-	-	-	-	-
Provident Life and Accident Insurance	-	-	-	-	-	-	-	-	-	-	-
ReadyRefresh	-	-	-	-	-	-	-	-	-	-	-
Replice & Taylor, Inc.	-	-	-	-	-	-	-	-	-	-	-
Sara Flyte	-	-	-	-	-	-	-	-	-	-	-
Scholastic Book Fairs 14	-	-	-	-	-	-	-	-	-	-	-
Statz & Fatzinger Office Supply	-	-	-	-	-	-	-	-	-	-	-
Verizon Wireless	-	-	-	-	-	-	-	-	-	-	-
Vision Service Plan	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
May 2020

Type	Date	Num	Memo	Account	Split	Debit	Credit
601 Broad Development Group, LLC							
Bill	05/01/2020	May 2020		10-0420-0420 Accounts Payable	10-2620-441-000 Rental Broad St		48,975.99
Bill	05/01/2020	042020-21W		10-0420-0420 Accounts Payable	10-2620-424-000 Water & Sewer		86.00
Bill	05/01/2020	042020-21Wb		10-0420-0420 Accounts Payable	10-2620-424-000 Water & Sewer		0.52
Bill	05/01/2020	042020-8b		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		2,522.81
Bill	05/01/2020	042020-8b		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		1,003.64
Bill	05/01/2020	042020-10b		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		77.34
Bill Pmt-Check	05/22/2020	5583		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		3,592.31
Bill Pmt-Check	05/29/2020	5592		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		48,975.99
Anna Marie Santiago							
Bill	05/14/2020	051420		10-0420-0420 Accounts Payable	10-1110-240-000 Tuition Reimbur		2,000.00
Bill Pmt-Check	05/22/2020	5584		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,000.00
Baudville Inc							
Bill	05/01/2020	3627447b	VOID:	10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ	0.00	
Bill Pmt-Check	05/22/2020	5585	VOID:	Lafayette - Operating 6078	10-0420-0420 Accounts Payable	0.00	
Fraser Advanced Information Systems 129							
Bill	05/01/2020	5010199768	603-0188129	10-0420-0420 Accounts Payable	10-2620-442-000 Rentals Copier		1,959.02
Bill Pmt-Check	05/22/2020	5586	VOID: 603-0188129	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		
Bill Pmt-Check	05/22/2020	5591	603-0188129	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		
Geisinger Quality Options, Inc.							
Bill	05/01/2020	May 2020	Group # 10118227	10-0420-0420 Accounts Payable	-SPLIT-		1,959.02
Bill Pmt-Check	05/29/2020	5593	Group # 10118227	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		52,081.16
Guardian Dental							
Bill	05/01/2020	May 2020	Group ID 00 558787	10-0420-0420 Accounts Payable	-SPLIT-		3,920.44
Bill Pmt-Check	05/01/2020	EFT	Group ID 00 558787	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		3,920.44
Bill Pmt-Check	05/29/2020	5594	Group ID 00 558787	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		4,050.86
InternetFax Service							
Check	05/04/2020	eft		Lafayette - Operating 6078	10-2390-530-000 (Communications		14.10
Lintons Food Service Management							
Bill Pmt-Check	05/08/2020	5571		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		21,707.00
MG Trust							
Check	05/06/2020	eft	Alternative Plan Deposit	Lafayette - Operating 6078	-SPLIT-		8,057.13
Check	05/20/2020	eft	Alternative Plan Deposit	Lafayette - Operating 6078	-SPLIT-		8,011.71
Middle States Association							
Bill	05/01/2020	FY21-1256PA		10-0420-0420 Accounts Payable	10-2519-810-000 Dues & Fees		875.00
Bill Pmt-Check	05/08/2020	5572		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		875.00
Monks Security Systems							
Bill	05/07/2020	20940-11381		10-0420-0420 Accounts Payable	10-2600-420-004 (Security syste		2,760.00
Bill Pmt-Check	05/22/2020	5587		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,760.00
PA Coalition of Public Charter Schools							
Bill	05/18/2020	2020-127		10-0420-0420 Accounts Payable	10-2380-810-000 OFFICE OF PRINC		2,295.00
Bill Pmt-Check	05/22/2020	5588		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,295.00
PA Driver							
Check	05/07/2020	eft		Lafayette - Operating 6078	10-2519-810-000 Dues & Fees		72.00
Provident Life and Accident Ins Co							
Bill	05/01/2020	04/02/20-05/13/20		10-0420-0420 Accounts Payable	10-0460-0460 Payroll Accruals &		636.03
Bill Pmt-Check	05/08/2020	5573		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		636.03
PSERS							
Check	05/08/2020	eft		Lafayette - Operating 6078	10-0460-0461 PSERS		9,296.95

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
May 2020

ReadyRefresh	Type	Date	Num	Memo	Account	Split	Debit	Credit
Replice & Taylor, Inc	Bill Pmt -Check	05/08/2020	5574	04-47919689	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		4.23
	Bill	05/01/2020	4941		10-0420-0420 Accounts Payable	10-2515-300-000 Financial Accou		5,974.00
	Bill Pmt -Check	05/08/2020	5575	VOID:	Lafayette - Operating 6078	10-0420-0420 Accounts Payable	0.00	
	Bill Pmt -Check	05/08/2020	5576		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		5,974.00
	Bill	05/15/2020	4968		10-0420-0420 Accounts Payable	10-2500-530-000 Communications		282.87
	Bill Pmt -Check	05/22/2020	5589		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		282.87
Sara Flyta	Bill Pmt -Check	05/08/2020	5577	VOID:	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		
	Bill Pmt -Check	05/08/2020	5582		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	0.00	2,500.00
Scholastic Book Fairs 14	Bill Pmt -Check	05/08/2020	5578		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,255.29
Stotz & Fatzinger Office Supply	Bill Pmt -Check	05/08/2020	5579		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		99.15
Streamline HR	Check	05/19/2020	eft		Lafayette - Operating 6078	10-2514-302-000 Payroll Fees		1,088.00
UGI Utilities, Inc.8355	Bill	05/01/2020	042920	511310752027	10-0420-0420 Accounts Payable	10-2620-621-000 Gas		988.44
	Bill Pmt -Check	05/22/2020	5590	511310752027	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		988.44
UNUM Life Insurance Company of America	Bill	05/01/2020	May 2020	0656929-001 0	10-0420-0420 Accounts Payable	-SPLIT-		2,180.62
	Bill Pmt -Check	05/29/2020	5595	0656929-001 0	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,180.62
UNUM Life Insurance Company of America EE	Bill	05/01/2020	May 2020	0656930-001 6	10-0420-0420 Accounts Payable	-SPLIT-		227.76
	Bill Pmt -Check	05/29/2020	5596	0656930-001 6	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		227.76
Verizon Wireless	Bill Pmt -Check	05/08/2020	5580		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		725.58
Vision Service Plan	Bill	05/01/2020	May 2020		10-0420-0420 Accounts Payable	10-1110-210-000 Group Insurance		732.40
	Bill Pmt -Check	05/08/2020	5581		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		732.40
	Bill Pmt -Check	04/24/2020	5569	0656929-001 0	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,180.62