

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

1. Approval of LVDLCS January 26, 2020 Virtual Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - Peoples Security Investment – Approval
 - Statement of Financial Interest –Collection of Completed Forms
 - 2021-2022 Budget Givens Feedback
5. New Business
 - Gorman & Associates P.C. Contract – 2020-2021 Financial Audit- Approval
 - ESSER II Budget – Update
 - Electrical Analysis – ALBARELL Electrical Inc. - Informational
 - Plumbing Analysis – Mr. Rooter – Informational
 - Structural Analysis - D'Huy Engineering, Inc. - Informational
 - Environmental Analysis - Moonstone Environmental – Informational
 - Agreement of Sale, Promissory Note and Mortgage - Approval
 - Steel City Abstract – Approval
 - W2A Designed Group - Approval
6. Personnel
 - None
7. Public Comment and Correspondence
 - LVDLCS Executive Session Meeting on February 16, 2021 at 6:00 p.m. To discuss real estate matters
8. Other
 - ASD Superintendent Update
9. Next Board Meeting-Tuesday, March 23, 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, January 26, 2021 - 6:00 p.m. Virtual Meeting

Welcome and Introductions

Ms. Gutierrez (formally Roman) welcomed those in attendance and called the meeting to order. Ms. Gutierrez informed the attendees that the meeting was being recorded, so that accurate minutes could be created. She also noted that, after minutes are approved and signed, the recording is deleted. There were no objections to the recording of the meeting.

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

Staff Present: Ms. Perez, Mrs. Herrmann (Pluchinsky), Ms. E. Gonzalez, Ms. Otero, Mrs. Bookman, Mr. Fedorczyk, Mrs. Mohring, Ms. Santiago, Mrs. Yunez, Ms. Velazquez, Mrs. Miller, Ms. Tia Weaver, Ms. Vazquez, Ms. Cygan, Ms. Sarmiento, Ms. Zervos, Mrs. Vazquez, Mrs. Morales, Ms. L. Figueroa, Ms. Neyra

Guest: Mr. Oliver Paulino, Mr. Leinhauser-Solicitor

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of December 15, 2020 and the January 12, 2021 special meeting.

Mr. Lopez called for a motion to approve the December 15, 2020 and January 12, 2021 special meeting minutes. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

1. School Activities

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

Upcoming Events

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

2. Facilities

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

3. Business Office

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

4. Community Support

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

5. Student Services

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

6. Programs

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

7. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments:

Ms. Gutierrez guided the Board through the review of finances as of December 31, 2020. The balance sheet, cash as of 12/31/2020 was \$1,251,240 this includes a total of \$973,735 in CDs to the lines of credit and DLP Investment. The current month school year fund balance is \$3,013,199 Accounts payable as of 12/31/2020 are \$14,579 with estimated bills of \$330,140 for payroll accrual and PSERS liability. For the six months ending 12/31/2020 the school had a surplus of \$306,536 compared to a planned surplus of \$23,640 resulting in a favorable variance of \$282,896.

Note & Disclosure to Financial Statements

* **The financial statements are prepared based on the expenses/bills that the charter school provides Repice & Taylor Inc. If bill is not received prior to the preparation of these statements, the expenses will be understated. Enrollment based on the summary sheet provided from the school. If students are not fully enrolled, they will not be billed to the district until the actual and correct information is submitted.**

* **Upon review of the financial statements if you have any additional questions please feel free to contact us at Repice & Taylor Inc.:**

Repice & Taylor Inc.

Phone: 215-755-7603

Email: ttaylorl@reptay.com

Attn: Tom Taylor

Ms. Gutierrez called for a motion to approve the fiscal year financial report ending December 31, 2020 and for the list of bills to be paid. Motion was made by Ms. Weaver seconded by Mr. Santana. Motion was passed unanimously.

Old Business

- **Building Appraisal Update-** The facility owners are waiting for LVDLCS to sign the Agreement of Sale. School is waiting to see the appraisal they completed.
- **2019-2020 Financial Audit Report** – The Board received the final financial audit report it was mailed to all board members.

Mr. Lopez called for a motion to approve the **2019-2020 Financial Audit Final Report**. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Planning Social Events for Students** – The school is working on creating “break rooms” for students to socialize, it is one of the things parents are commenting their children are missing most about not being physically in the school building.
- **Student School Wellness Policy** – Second Reading - Lehigh Valley Dual Language Charter School District recognizes that student wellness and proper nutrition are related to students’ physical well-being, growth, development and readiness to learn. The Board is committed to providing a school environment that promotes student wellness, proper nutrition, nutrition education and promotion, and regular physical activity as part of the total learning experience. In a healthy school environment, students will learn about and participate in positive dietary and lifestyle practices that can improve student achievement.

Mr. Lopez called for a motion to approve the **Student School Wellness Policy**. Motion was seconded by Ms. Weaver. Motion was approved unanimously

New Business

- **Acceptance of Mr. Oliver Paulino as a Board of Trustee** – Mr. Oliver currently works with Ms. Siderias, former board member who recommended him to be a part of our school board.

Mr. Lopez called for a motion to **Accept Mr. Oliver Paulino as a Board of Trustee**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

Congratulations Mr. Paulino and welcome to LVDLCS Board of Trustees!

- **Statement of Financial Interest** – The forms were mailed to each board member for completion.
- **2021-2022 Budget Givens** – The givens were presented to the Board. Feedback from staff, parents and students will be collected for next board meeting.
- **Peoples Security Investment-** The administration is trying to establish a relationship with them with the intention of using them to request a loan for the purchase of the facility in the future. The Board tabled the approval of investment until more information is presented to them for review.

- **MacMain Connell & Leinhauser Hourly Rate Increase** – The current per hour rate of \$200 for partners and associates has been in place since the spring of 2013 and a \$115 per hour rate for paralegals. The firm is requesting an increase per hour of \$50 for partners and associates and \$10 per hour rate for paralegals.

Mr. Lopez called for a motion to approve MacMain Connell & Leinhauser Hourly Rate Increase as presented. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Mr. Leinhauser Feedback on the Agreement of Sale** – He has been in contact with the sales attorney to provide clarity on some language in the document to make it as clear as possible. There are no major concerns, the document represent what LVDLCS wants to accomplish with the purchase of the facility. Mr. Leinhauser is still waiting to see and review the Association Declaration and By Laws needed prior to going forward with the signing of the agreement.
- **ESSER II Fund Awards** - ESSER II Fund awards were awarded to states based on the proportion of funding each state received under Part A of Title I of the Elementary and Secondary Education Act of 1965, as amended, in fiscal year 2020. Pennsylvania’s ESSER II allocation is \$2.22 billion. LVDLCS has been allotted \$831,326. These funds can be used for safety, educational space, hiring temporary new staff and it runs from 3/2020 to 9/2023.

Mr. Lopez called for a motion to authorize the administration to begin working with allocation as presented. Motion was seconded by Mr. Santana. Motion was approved unanimously.

- **LVDLCS Graduate Students Report-** Ms. Otero presented a current report of what former LVDLCS students are planning for their college future.
- **Gate Community Church Request-** The church requested a reduction in rent until June 2021. The administration is recommending a reduction for \$726.00, making the temporary rent \$1,000 per month.

Mr. Lopez called for a motion to authorize the administration to reduce the rent request by the Gate Community Church as presented. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

Personnel

- None

Public Comment and Correspondence

- The LVDLCS presented an appreciation video to the Board for Board Appreciation Month. Mrs. Vazquez, Mrs. Mohring and Ms. Cygan thanked the Board for everything they do for the school.
- THANK YOU Ms. Cygan for putting the video together!

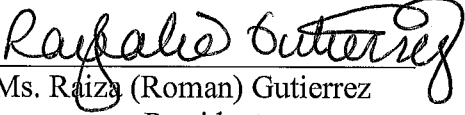
Other


- Update on Virtual Tours – They are on the school website for Hybrid program.

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

Adjournment – A motion to adjourn was made by Mr. Lopez seconded by Dr. Rance-Roney. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 7:01 p.m.

Respectfully signed and submitted for approval by:


Ms. Raiza (Roman) Gutierrez
President


Mr. Joshua Santana
Board Secretary

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

1. School Activities

- Fire Drill – Weather, snow / virtual days impacting ability to have a fire drill
- January 21st - Parenting Workshop: Emotional Expression and Management at Home
- January 27th - Early Dismissal (12:15 - Classroom Prep for Return)
- February 1st - RETURN TO HYBRID INSTRUCTION PLANNED - Snow storm resulted in 2 snow days and 3 virtual days.
- February 5th - Parenting Workshop - How to help your child with ADHD
- February 8th - RETURN TO HYBRID INSTRUCTION
- February 10th and 11th - Early Dismissals - Parent Teacher Conferences (see report attached)
- February 19th - Parenting Workshop - Norms and limits from a positive focus

Upcoming Events

- 02/26 - Parent Yoga Class
- 03/01 - 3rd Marking Period Mid Quarter
- 03/05 - Parenting Workshop - Positive communication in the family
- 03/05 - Mid Quarter Reports Mailed Home
- 03/19 - Parenting Workshop - How to foster the best version of your child

2. Facilities

- Technology – All purchased Chromebooks and carts have arrived at LVDLCS
- Building – Roof Replacement - continuing to monitor issues arising from work

- **Business Office**
 - Enrollment – Fully enrolled as of 2/22/21
 - Transportation – No transportation issues at this time
 - Waiting List – 13
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Students (grades 5 - 8) participated in the Safe 2 Say Reporting System's Virtual Training.

- **Student Services**
 - Social Worker contacting parents with attendance concerns
 - Dean of Students contacting parents with work completion concerns

- **Programs**
 - Social Time for students being explored throughout the month of February

- **Leadership Team Meetings – held weekly**



Conference Attendance – February 2021

VIRTUAL CONFERENCES DUE TO COVID-19

Elementary Grade	Number of Parents
Kinder	28 out of 48 (58%)
First	23 out of 48 (48%)
Second	24 out of 49 (49%)
Third	23 out of 50 (46%)
Fourth	35 out of 55 (64%)
Fifth	23 out of 51 (45%)

Average Elementary Attendance: 52%

Middle School	Number of Conferences
6 th Grade	19 out of 49
Billingsby	9 out of 95
Flyte	14 out of 95
Tinti	12 out of 95
Lewis/Colon	15 out of 93

Lehigh Valley Dual Language Charter School
Financial Results
As of January 31, 2021

**Lehigh Valley Dual Language Charter School
Summary of the Financial Package
As of January 31, 2021**

BALANCE SHEET

* Cash Balances	\$	772,301
* Investments, including CDS.		977,059
* Total Accounts receivables is as follows:		
Amount Due from School Districts	\$	936,756
Amount Due from State		20,569
Amount Due from Federal		81,444
Lunch Program Receivable		20,522
<u>Total Accounts receivables at the end of month</u>	\$	<u>1,059,291</u>
* Total liabilities for the current period ending are as follows:		
Accounts Payable	\$	-
Payroll Accruals including PSERS liabilities		452,649
Deferred Revenue		-
<u>Total liabilities at the end of month</u>	\$	<u>452,649</u>
* Fund balance summary:		
Prior Year Fund Balance	\$	2,203,735
Investment in Fixed Assets		502,928
Current Change in Revenue over/(under) expenditures		152,268
<u>Total Fund balances at the end of current month</u>	\$	<u>2,858,931</u>

BUDGET VS ACTUAL

- * For the seven months ended 01/31/2021 the charter school had a surplus of \$152,268 compared to a planned deficit of (\$46,374) resulting in a favorable variance of \$198,642. Cares and Health & Safety revenue are the primary reasons for the variance.

CASH FLOW

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

Note & Disclosure to Financial statements

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

**Lehigh Valley Dual Language Charter School
Balance Sheet
As of January 31, 2021**

ASSETS

Cash

Fulton - Operating	496,037.60	
Fulton - Student	86,042.33	
Fulton - Food	152,655.91	
Fulton - PTO	1,224.94	
Embassy Checking	7,956.24	
BB&T	28,068.08	
Petty Cash	316.00	
		772,301.10

Investments

Embassy CD	156,536	
Fulton - CD	258,089	
Investment - Good As New Ventures	311,019	
F&G Annuity	251,415	
		977,059.12

Accounts Receivable

School District Receivables	936,756	
State Receivables	20,569	
Federal Receivables	81,444	
Lunch Receivable	20,522	
		1,059,291.12

Other Current Assets

Prepaid Expenses	-	
		-

Total Current Assets

2,808,651.34

Furniture & Equipment	438,185	
Building Improvements	431,069	
Food Service Equipment	22,226	
Less Accumulated Depreciation	(388,551)	
		502,928.38

Total Assets

3,311,579.72

LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	-	
Payroll Accruals / Accrd Payroll Taxes / PSERS	452,649	
		452,649.06

Total Current Liabilities

452,649.06

Total Liabilities

452,649.06

Equity		
Changed in Revenue over / (under) Expenses	152,268	
Fund Balance	2,292,918	
Food Service Net Position	(89,183)	
Investment in Fixed Assets	502,928	
		2,858,930.66

Total Liabilities & Capital

3,311,579.72

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

	For the One Month Ended January 31, 2021			For the Seven Months Ended January 31, 2021		
	Actual January	Budget January	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
# of Students						
Regular Ed	426	425	1	2,983	2,975	8
Special Ed	24	25	(1)	156	175	(19)
Revenues:						
Local:						
School District Revenue - Regular Ed	\$ 404,630	\$ 400,610	\$ 4,020	\$ 2,859,688	\$ 3,204,877	\$ (345,189)
School District Revenue - Special Ed	54,644	53,834	1,010	356,642	429,074	(72,532)
State:						
Rental/Bldg. Reimb Subsidy	2,938	2,938	-	20,569	23,507	(2,938)
Health Reimbursement	-	-	-	-	-	-
Ready to Learn	12,115	2,019	10,096	20,191	12,115	8,076
Federal:						
Title I - Basic Programs	22,544	22,544	-	112,721	136,265	(22,544)
Title II - Improving Tch'r Quality	2,329	2,329	-	11,646	13,975	(2,329)
Title III	1,500	1,500	-	7,499	8,999	(1,500)
Title IV	1,728	1,728	-	8,641	10,369	(1,728)
CARES ESSR	-	-	-	170,676	-	170,676
Health & Safety Grant	-	-	-	90,000	-	90,000
IDEA - Part B	2,508	2,375	133	12,008	14,260	(2,242)
Other:						
Int on Invest & Int Cking Acct	3,408	1,917	1,491	18,756	15,333	1,423
Fundraiser/other	-	-	-	-	-	-
Student Activity Revenue	-	1,378	(1,378)	2,800	9,489	(6,889)
Lease Income	1,756	2,026	(269)	7,196	12,154	(4,958)
Food Revenue	5,200	27,000	(21,800)	63,395	162,000	(108,605)
Miscellaneous Revenue	-	-	-	664	-	664
Total Revenue	\$ 515,300	\$ 521,998	\$ (6,697)	\$ 3,750,691	\$ 4,051,406	\$ (300,715)
Expenditures						
Personnel Cost:						
Salaries and Wages	\$ 362,998	\$ 291,110	\$ 71,889	\$ 1,685,222	\$ 2,008,828	\$ (323,408)
Medical/Dental Insurance	60,179	57,072	3,107	428,388	456,577	(28,189)
PSERS/Retirement	79,898	62,186	17,712	353,718	438,342	(84,624)
Employer Taxes	38,764	25,952	12,812	157,038	179,659	(22,621)
Total Personnel Cost	541,840	436,320	105,520	2,624,366	3,083,207	(458,841)
Contracted Services:						
Audit	-	-	-	7,805	12,000	(4,195)
Legal Services	-	444	(444)	1,660	2,222	(662)
Business Services	5,974	5,974	-	41,817	47,792	(5,975)
Board Member Services	-	833	(833)	-	1,667	(1,667)
Other Contracted Svcs.						
Tuition Reimbursement	9,933	1,640	8,293	19,132	12,340	6,792
Professional Consultant	-	833	(833)	-	1,667	(1,667)
Professional Development	-	2,056	(2,056)	14,741	18,970	(4,229)
Summer School	-	-	-	-	-	-
Saturday School	-	-	-	-	-	-
After School	-	-	-	-	-	-
Math Instruction Support	-	-	-	-	-	-
Special Ed. Consultant & Instruction	-	3,000	(3,000)	36,680	18,000	20,580
Payroll Services	1,106	1,417	(310)	7,570	11,333	(3,763)
Food Services	-	26,594	(26,594)	30,808	133,622	(102,814)
Student Accounting	-	-	-	-	-	-
Total Contracted Svcs	17,013	42,792	(25,779)	160,013	267,613	(97,600)
Insurance:						
General Property and Liability	1,456	1,071	385	16,004	15,717	287
Workers Compensation	-	-	-	15,968	11,000	4,968
Total Insurance	1,456	1,071	385	31,972	26,717	5,255
Consumable Supplies:						
General Supplies - Admin	1,510	944	565	40,436	34,222	6,214
General Supplies - Instructional	-	-	-	22,257	17,000	5,257
General Supplies - Special Ed	-	558	(558)	-	2,778	(2,778)
Total Consumable Supplies	1,510	1,500	10	62,693	54,000	8,693

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

	For the One Month Ended January 31, 2021			For the Seven Months Ended January 31, 2021		
	Actual January	Budget January	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
Other Costs:						
Public Relations / Marketing	-	225	(225)	777	2,100	(1,323)
Printing & Binding	-	-	-	-	-	-
Travel / Meals	-	652	(652)	247	3,391	(3,144)
Transportation School Bus	-	-	-	-	-	-
Postage and Delivery	146	433	(287)	3,131	3,267	(136)
Dues and Fees	1,493	495	998	4,076	5,020	(944)
Total Travel/Transportation	1,639	1,808	(166)	8,231	13,778	(5,547)
Student Activities:						
Security Services	-	-	-	-	-	-
Trips / Travel	-	4,333	(4,333)	383	9,667	(9,284)
Supplies	-	-	-	1,186	-	1,186
Total Student Activities	-	4,333	(4,333)	1,568	9,667	(8,099)
Books & Instructional Aids:						
Books and Periodicals	-	-	-	35,402	32,000	3,402
Educational Software	3,198	667	2,532	31,526	28,333	3,193
Total Books & Instruct. Aids	3,198	667	2,532	66,928	60,333	6,594
Equipment/Computers:						
Furniture/Equipment Purchases						
Classroom	45,068	-	45,068	52,351	5,000	47,351
Office	-	-	-	-	-	-
Operations/Maintenance	-	-	-	14,950	5,000	9,950
Computer Purchase						
Teachers / Admin	-	-	-	-	-	-
Classroom	-	-	-	63,517	25,000	38,517
Networking Server & Software	-	-	-	-	-	-
Technology	-	-	-	-	-	-
Total Equipment	45,068	-	45,068	130,818	35,000	95,818
Site Cost:						
Building Lease	49,953	49,628	326	345,764	397,020	(51,256)
Repairs and Maintenance	2,131	6,793	(4,662)	22,731	46,828	(24,097)
Utilities	6,261	4,818	1,442	41,219	40,727	491
Communications - Telephone / Internet	2,801	3,000	(199)	29,232	24,000	5,232
Cleaning & Maintenance Supplies	459	2,611	(2,153)	60,607	35,566	25,052
Equipment Rental	2,047	1,667	380	12,282	13,333	(1,051)
Total Site Cost	63,651	68,516	(4,866)	511,835	567,465	(45,630)
Interest / Bank Fees						
Interest / Bank Fees	-	-	-	-	-	-
Debt Service						
Debt Service	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-
Total Expenditures	675,376	557,005	118,371	3,598,423	4,097,780	(499,357)
Net Income / (Loss)	\$ (160,076)	\$ (35,007)	\$ (125,069)	\$ 152,268	\$ (46,374)	\$ 198,642

Lehigh Valley Dual Language Charter School
ESTIMATED STUDENT ENROLLMENT

	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	19/20 Actual
REGULAR ED													
Allentown City SD	249	249	249	250	250	250	250	250	-	-	-	-	1,747
Bethlehem Area SD	144	144	144	145	143	142	142	142	-	-	-	-	1,004
Catasauqua Area SD	-	-	-	-	-	-	-	-	-	-	-	-	-
East Penn SD	2	2	2	2	2	2	2	2	-	-	-	-	14
Easton Area SD	13	13	13	12	12	12	12	12	-	-	-	-	87
Northampton Area SD	2	2	2	2	2	2	2	2	-	-	-	-	14
Parkland SD	2	2	2	4	3	3	3	3	-	-	-	-	19
Penn Argyl Area Sd	-	-	-	-	1	1	1	1	-	-	-	-	3
Salisbury Township SD	-	-	-	-	-	-	-	-	-	-	-	-	-
Saucon Valley SD	2	2	2	2	2	2	2	2	-	-	-	-	14
Whitehall-Coplay SD	7	7	7	8	8	8	8	8	-	-	-	-	53
Wilson Area SD	4	4	4	4	4	4	4	4	-	-	-	-	28
Total Regular Ed Students	425	425	425	429	427	426	426	426	-	-	-	-	2,983
SPECIAL ED													
Allentown City SD	13	13	13	13	14	14	14	14	-	-	-	-	94
Bethlehem Area SD	8	8	8	9	9	9	9	9	-	-	-	-	60
Parkland SD	-	-	-	-	-	1	1	1	-	-	-	-	2
Total Special Ed Students	21	21	21	22	23	24	24	24	-	-	-	-	156
Total Students	446	446	446	451	450	450	450	450	-	-	-	-	3,139

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

	Actual Students	Actual Rate	Actual Bill	Budgeted Students	Budgeted Rate	Budgeted Bill	Unit Variance	Dollar Variance
REGULAR ED								
Allentown City SD	1,747	10,481.37	1,525,912.78	1,673	10,407.66	1,451,001.27	74	74,911.51
Bethlehem Area SD	1,004	13,071.16	1,093,620.39	1,099	12,516.18	1,146,273.49	(95)	(52,653.10)
Catasauqua Area SD	-	11,785.77	-	7	11,909.52	6,947.22	(7)	(6,947.22)
East Penn SD	14	12,058.09	14,067.77	14	11,930.07	13,918.42	-	149.35
Easton Area SD	87	12,947.06	93,866.19	77	12,496.39	80,185.17	10	13,681.02
Northampton Area SD	14	12,880.66	15,027.44	14	12,412.51	14,481.26	-	546.18
Parkland SD	19	13,166.14	26,846.39	14	12,693.09	14,808.61	5	6,037.78
Penn Argyl Area Sd	3	16,207.67	4,051.92	-	16,207.67	-	-	-
Salisbury Township SD	-	16,377.53	-	-	16,377.53	-	-	-
Saucon Valley SD	14	15,126.58	17,647.68	14	15,083.24	17,597.11	-	50.57
Whitehall-Coplay SD	53	10,395.26	45,912.40	35	10,395.26	30,319.51	18	15,592.89
Wilson Area SD	28	12,315.02	28,735.05	28	12,315.02	28,735.05	-	-
Total Regular Ed Students	2,983		2,859,688.01	2,975		2,804,267.11	5	51,368.98
SPECIAL ED								
Allentown City SD	94	26,797.34	209,912.50	84	\$ 25,721.16	180,048.12	10	29,864.38
Bethlehem Area SD	60	28,382.88	141,914.40	91	25,766.96	195,391.86	(31)	(53,477.46)
Parkland SD	2	28,291.23	4,715.21	-	28,291.23	-	2	4,715.21
Total Special Ed Students	156		366,542.11	175		375,439.98	(19)	(18,897.87)
Total Students	3,139		\$ 3,216,230.12	3,150		\$ 3,179,707.09	(14)	\$ 32,471.11

Lehigh Valley Dual Language Charter School
Cash Flow Forecast
As of January 31, 2021

	Cash Forecast
Net Cash @ 01/31/2021 (Not including Investment or CD's to cover lines of credit)	\$ 772,301
Accounts Payable @ 02/01/2021	(116,843)
School District Deposit @ 02/01/2021	186,747
Internet fax Service @ 02/04/2021	(14)
Net Cash @ 02/05/2021	\$ 842,191
PSERS EE @ 02/10/2021	(17,985)
Estimated School District Deposits (02/06-02/28)	480,000
Estimated Payroll @ 02/12/2021	(109,555)
Estimated 403b Contribution @ 02/12/2021	(8,169)
Estimated Accounts Payable 02/12/2021	(150,000)
Estimated Title Funds @ 02/21/2021	17,734
Estimated COVID 19-SECIM Funds @ 02/21/2021	67
Estimated Accounts Payable 02/26/2021	(150,000)
Estimated Payroll @ 02/26/2021	(109,555)
Estimated 403b Contribution @ 02/26/2021	(8,169)
Projected Cash @ 02/28/2021	\$ 786,558

MARCH 2021

Estimated School District Payments	480,000
Estimated PSERS EE @ 03/10/2021	(9,517)
Estimated Payroll @ 03/12/2021	(109,555)
Estimated 403b Contribution @ 03/12/2021	(8,169)
Estimated Accounts Payable @ 03/12/2021	(150,000)
Estimated Title Funds @ 03/18/2021	17,734
Estimated COVID 19-SECIM Funds @ 03/18/2021	66.67
Estimated Accounts Payable @ 03/26/2021	(150,000)
Estimated Payroll @ 03/26/2021	(109,555)
Estimated 403b Contribution @ 03/26/2021	(8,169)
Projected cash @ 03/31/2021	\$ 739,394

Lehigh Valley Dual Language Charter School
Aging Schedule & Recommended Payment Schedule
As of January 31, 2021

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

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

Type	Date	Num	Memo	Account	Split	Debit	Credit
601 Broad Development Group, LLC							
Bill	01/01/2021	January 2021		10-0420-0420 Accounts Payable	10-2620-441-000 Rental Broad St		49,953.36
Bill Pmt-Check	01/01/2021	5869		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		49,953.36
Bill	01/04/2021	012021-21W		10-0420-0420 Accounts Payable	10-2620-424-000 Water & Sewer		5.74
Bill	01/04/2021	012021-8		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		2,748.07
Bill	01/04/2021	012021-9		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		1,090.72
Bill	01/04/2021	012021-10		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		46.46
Bill Pmt-Check	01/08/2021	5880		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		3,932.50
Bill Pmt-Check	01/15/2021	5888		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		3,890.99
City of Bethlehem Alarm Administrator							
Bill	01/21/2021	01212021a	Acct # 14045	10-0420-0420 Accounts Payable	10-2519-810-000 Dues & Fees		1,200.00
Bill Pmt-Check	01/29/2021	5888	Acct # 14045	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		1,200.00
Colonial Intermediate Unit							
Bill	01/01/2021	122888		10-0420-0420 Accounts Payable	-SPLIT-		48,266.70
Bill Pmt-Check	01/08/2021	5881		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		3,476.65
Bill Pmt-Check	01/15/2021	5889		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		48,266.70
Bill	01/15/2021	122950		10-0420-0420 Accounts Payable	-SPLIT-		2,800.86
Bill Pmt-Check	01/29/2021	5899		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,800.86
Deluxe for Business							
Check	01/14/2021	eft		10-0101-004 Lafayette - 6078	10-2390-610-000 Office of Princ		489.72
Dual Temp Company, Inc.							
Bill	01/01/2021	SCHED09653	0001941	10-0420-0420 Accounts Payable	10-2620-430-007 HVAC		1,950.00
Bill Pmt-Check	01/29/2021	5912	0001941	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		1,950.00
Elba L Gonzalez							
Bill	01/13/2021	01132021a	Reimbursement	10-0420-0420 Accounts Payable	10-2390-240-000 Tuition Reimbur		975.00
Bill Pmt-Check	01/15/2021	5890	Reimbursement	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		975.00
Bill	01/28/2021	01282021a	Reimbursement	10-0420-0420 Accounts Payable	10-2390-210-000 Group Insurance		60.00
Bill Pmt-Check	01/29/2021	5900	Reimbursement	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		60.00
Fraser Advanced Information Systems 129							
Bill	01/01/2021	5013282250	603-0188129	10-0420-0420 Accounts Payable	10-2620-442-000 Rentals Copier		2,047.02
Bill Pmt-Check	01/15/2021	5891	603-0188129	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,047.02
Frontline Technologies Group, LLC							
Bill Pmt-Check	01/06/2021	5882	Acct # 1132496690	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		1,973.92
Gorman & Associates, P.C.							
Bill Pmt-Check	01/08/2021	5887		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		500.00
Guardian Dental							
Bill	01/01/2021	January 2021	Group ID 00 558787	10-0420-0420 Accounts Payable	-SPLIT-		4,241.74
Bill Pmt-Check	01/01/2021	5873	Group ID 00 558787	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		4,241.74
Highmark Blue Shield							
Bill	01/01/2021	January 2021	Acct # 2693560001	10-0420-0420 Accounts Payable	-SPLIT-		60,363.39
Bill Pmt-Check	01/01/2021	5874	Acct # 2693560001	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		60,363.39
InternetFax Service							
Check	01/04/2021	eft		10-0101-004 Lafayette - 6078	10-2390-530-000 (Communications		14.25
MG Trust							
Check	01/05/2021	eft		10-0101-004 Lafayette - 6078	-SPLIT-		8,168.76
Check	01/15/2021	eft		10-0101-004 Lafayette - 6078	-SPLIT-		8,162.26
Check	01/28/2021	EFT		10-0101-004 Lafayette - 6078	-SPLIT-		8,159.26

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

PenServ	Type	Date	Num	Memo	Account	Split	Debit	Credit
	Bill	01/01/2021	13189837		10-0420-0420 Accounts Payable	10-2519-810-000 Dues & Fees		293.07
	Bill Pmt-Check	01/15/2021	5892		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		293.07
Pitney Bowes Global Financial Services	Bill	01/01/2021	3312270131	Acct # 0016965817	10-0420-0420 Accounts Payable	10-2390-530-000 (Communications		32.00
	Bill Pmt-Check	01/15/2021	5893	Acct # 0016965817	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		32.00
Provident Life and Accident Ins Co	Bill	01/01/2021	12102020-01052021		10-0420-0420 Accounts Payable	10-0460-0462 Medical		464.26
	Bill Pmt-Check	01/15/2021	5894		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		464.26
PSERS	Check	01/11/2021	eft		10-0101-004 Lafayette - 6078	10-0460-0461 PSERS		9,510.05
Purchase Power	Bill Pmt-Check	01/08/2021	5883	8000-9090-0721-6661	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		337.59
	Bill	01/20/2021	01202021a	8000-9090-0721-6661	10-0420-0420 Accounts Payable	10-2390-530-000 (Communications		100.00
	Bill Pmt-Check	01/29/2021	5901	8000-9090-0721-6661	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		100.00
ReadyRefresh	Bill Pmt-Check	01/08/2021	5884	0447919689	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		24.23
Repice & Taylor, Inc	Bill	01/01/2021	8369		10-0420-0420 Accounts Payable	10-2515-300-000 Financial Accou		5,974.00
	Bill Pmt-Check	01/08/2021	5885		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		5,974.00
Selective Insurance Company of America	Bill	01/11/2021	01112021a	Acct # 915-883-402	10-0420-0420 Accounts Payable	10-2620-523-000 General Propert		1,456.00
	Bill Pmt-Check	01/29/2021	5902	Acct # 915-883-402	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		1,456.00
Smart Digital Tech	Bill Pmt-Check	01/15/2021	5895		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		1,761.90
	Bill	01/29/2021	587		10-0420-0420 Accounts Payable	10-2600-420-004 (Security syste		2,369.60
	Bill Pmt-Check	01/29/2021	5903		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,369.60
Staples Advantage	Check	01/15/2021	eft		10-0101-004 Lafayette - 6078	10-2390-610-000 Office of Princ		226.35
	Check	01/20/2021	eft		10-0101-004 Lafayette - 6078	10-2390-610-000 Office of Princ		86.73
Stotz & Fatzinger Office Supply	Bill	01/21/2021	261782		10-0420-0420 Accounts Payable	10-2620-610-000 General Supplie		458.50
	Bill Pmt-Check	01/29/2021	5904		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		458.50
Streamline HR	Check	01/15/2021	eft		10-0101-004 Lafayette - 6078	10-2514-302-000 Payroll Fees		1,106.25
Tasha Sell	Bill	01/28/2021	12202020a		10-0420-0420 Accounts Payable	10-2440-300-000 Puch Prof & Tec		705.00
	Bill Pmt-Check	01/29/2021	5905		10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		705.00
UGI Utilities, Inc.8355	Bill Pmt-Check	01/08/2021	5886	411002358355	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,572.35
UNUM Life Insurance Company of America	Bill	01/01/2021	January 2021	0656929-001 0	10-0420-0420 Accounts Payable	-SPLIT-		2,117.91
	Bill Pmt-Check	01/01/2021	5878	0656929-001 0	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		2,117.91
UNUM Life Insurance Company of America EE	Bill	01/01/2021	January 2021	0656930-001 6	10-0420-0420 Accounts Payable	10-0460-0462 Medical		354.38
	Bill Pmt-Check	01/01/2021	5879	0656930-001 6	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		354.38
Vision Service Plan	Bill	01/01/2021	January 2021	Client ID 30034388	10-0420-0420 Accounts Payable	10-1110-210-000 Group Insurance		736.56

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

Type	Date	Num	Memo	Account	Split	Debit	Credit
Bill Pmt-Check	01/15/2021	5896	Client ID 30034388	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		736.56
Bill	01/01/2021	3505581-0203-9	20-38594-53007	10-0420-0420 Accounts Payable	10-2620-430-004 Trash Removal		30.64
Bill Pmt-Check	01/15/2021	5897	20-38594-53007	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		30.64
Bill	01/19/2021	3516681-0203-3	20-38594-53007	10-0420-0420 Accounts Payable	10-2620-430-004 Trash Removal		149.98
Bill Pmt-Check	01/29/2021	5906	20-38594-53007	10-0101-004 Lafayette - 6078	10-0420-0420 Accounts Payable		149.98