

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – November 16, 2021
6:00 p.m. Public Meeting
Executive Session

1. Approval of LVDLCS October 19, 2021 Board Meeting Minutes
2. CEO/COO and Principal's Report
 - Student Representative Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - Renovation - Update (Potential New Bid)
 - Covid-19 Vaccination Policy – Update
 - Fiscal Planning - Update
 - Property Tax Exemption – Application Submitted
5. New Business
 - Potential Property Tax Liability - Informational
 - Annual Financial Report 2020-2021 – Approval
 - LVDLCS Plan to Accelerate Math Instruction
6. Personnel
 - Lydia Colon – Workers Compensation Leave
 - Termination
 - Posting of Positions
7. Public Comment and Correspondence
 - Letter from Ms. Cintron
 - Book Fair Flyer
8. Other
 - Explores' Saturday Program Budget
 - ELCEC Budget Update
 - Act 55 Training for Ms. Parrales
9. Next Board Meeting-Tuesday, December 14, 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, October 19, 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, Mrs. Gutierrez, Ms. Weaver, Dr. Rance-Roney

Zoom Present: Mr. Paulino, Mr. Santana

Staff Present: Mrs. Perez, Mrs. Herrmann, Mr. Zapata, Mrs. E. Gonzalez, Mr. Gomez, Ms. L. Figueroa, Ms. Flyte, Ms. Sarmiento, Ms. Dominguez

Parents/Students: Ms. B. Martinez, Ms. A. Montas, Ms. V. Perez, Denzel Castillo, Daniela Arroyo, Noely Taveras, Eric Perez

Zoom Present: Ms. Zervos, Ms. Velazquez, Ms. Colon, Ms. Fiore - Solicitor

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of September 21, 2021.

Mr. Lopez called for a motion to **approve the September 21, 2021 meeting minutes**. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

CEO/COO and Principal's Report

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

3. 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.

4. Community Support

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

5. Student Services

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

6. Programs

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

7. Leadership Team Meetings – held weekly

Student Presentation by Daniela Arroyo on visual representation of numbers

Financial Report and Approval of Payments:

Mrs. Gutierrez guided the Board through the review of finances (unaudited) as of September 30th, 2021. On the Balance Sheet, Cash as of 9/30/2021 was \$1,554,432; this includes cash in the operating accounts, CDs, escrowed funds and the DLP Investment. The school's ending Fund Balance at 9/30/2021 was \$2,119,770 Accounts Payable as of 9/30/2021 was \$113,031, while Accrued Payroll was \$311,595. For the 3 months ending 9/30/2021, the school had a deficit of (\$167,620) compared to a budgeted surplus of \$248,062, resulting in an unfavorable variance of (\$515,682.)

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending September 30th, 2021 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Dr. Rance-Roney. Motion was passed unanimously.

Old Business

- **COVID-19 Vaccination Requirements for DeSales Volunteers** – Ms. Fiore, from the McMain law office advice it could be mandatory for all DeSales Volunteers to be vaccinated to volunteer at LVDLCS as long it is part of the policy for volunteers and it can be extended to all volunteers not just limited to DeSales students.

New Business

- **Property Tax Exemption-** Ms. Fiore, from the McMinn law office let the Board know an appeal will be made on behalf of the school to file for the tax exemption. The school did not sign the agreement of sale prior to the deadline to file. The solicitor's office will find out if the exemption can be requested retroactive. The property tax exemption will be file by Friday October 29, 2021.
- **Facility Improvement** – Progress is being made at the site. The stairs are done and the ramp began to take shape. Meetings are held every two weeks to go over progress and change orders as needed.
- **Roof Warranty Transfer** – A \$500.00 fee is needed to transfer the roof warranty under LVDCLS.

Mr. Lopez called for a motion to permit the administration to Transfer the Roof Warranty under LVDLCS as presented. Motion was seconded by Ms. Weaver. Motion was accepted unanimously.

- **2021-2022 Vendor Lists** – The list was presented for review to the Board.

Mr. Lopez called for a motion to approve the 2021-2022 Vendor Lists as presented. Motion was seconded by Mr. Paulino. Motion was accepted with two abstentions by Mr. Lopez and Dr. Rance-Roney.

- **Conflict of Interest** – Form provided to all Board Members to signed
- **Cintas Renewal Contract** – A meeting was held to request the annual price increase not to exceed 3%.

Mr. Lopez then called for a motion to approve **Cintas Renewal Contract** as presented. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

- **Camera System Contract** – Smart Digital Tech is offering a \$4,200 annual fee, invoiced quarterly or monthly at a rate of 350.00. LVDLCS will receive priority for down cameras and remote support, preventive annual maintenance visits.

Ms. Weaver called for a motion to approve **Camera System Contract** as presented. Motion was seconded by Mr. Lopez. Motion was accepted unanimously.

- **Use of Credit Line** – Based on the lack of release of awarded categorical grants and in trying to be proactive, the administration will like to be able to use the credit lines and DLP investment if needed to cover current expenses to avoid running into low funds. The administration needs approval from the Board to access these accounts. Ms. Elsie Perez will be authorized to make

the transfers. Denie Montes will be authorized to make the requests on behalf of the school and request information.

Mr. Lopez then called for a motion to approve **Use of Credit Lines and DLP Investment** as presented. Motion was seconded by Ms. Weaver. Motion was accepted unanimously.

- **Act 55 Updates** – Suggestions for changes to the questions asked after a new board member has engaged in the required Act 55 of 2017 training. The current document required response to Standard One, Two and Three all in one section. The suggestions offered divide the questions into three separate modules.
- **Nomination of Ms. Parrales to the LVDLCS Board of Trustees** - Her employment record and qualifications were shared with the board.

Mr. Lopez then called for a motion to approve **Nomination of Ms. Parrales to the LVDLCS Board of Trustees** as presented. Motion was seconded by Mr. Paulino. Motion was accepted unanimously.

Executive Session 6:44 p.m – 6:57 p.m. to discuss personnel and legal concerns.

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

Ms. Weaver called for a motion to approve all personnel as presented. Motion was seconded by Dr. Rance-Roney. Motion was approved with one abstention from Mr. Lopez.

Public Comment and Correspondence

- None

Other

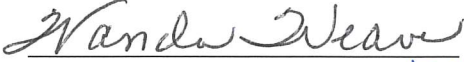
- Field Trips as follows:
 - ✓ First Grade – 10/21/2021 – Lehigh Valley Fruits and Veggies, Pumpkin Patch
 - ✓ Mixed Middle School – 11/10/2021 – North Hampton Community College – STEM Lab

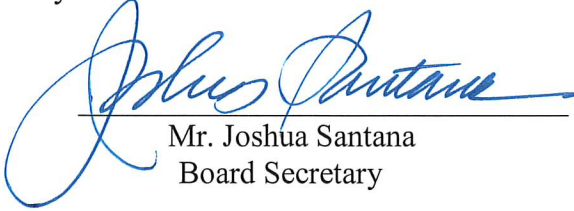
Mr. Lopez called for a motion to approve all field trips as presented to cover transportation cost. DeSales trips will be contingent upon covid-19 case counts. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

Next Board Meeting will be Tuesday November 16, 2021 at 6:00 p.m.

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

Respectfully signed and submitted for approval by:


Mrs. ~~Raiza Gutierrez~~ *wanda weaver*
vice President


Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School

Board Meeting

CEO/COO and Principal's Report

November 16, 2021

1. School Activities

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

Upcoming Events

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

2. Facilities

- Technology – Still waiting on IU to install upgraded internet services
- Building – ELCEC construction continues (change orders included on board agenda)

3. Business Office

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

4. Community Support

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

5. Student Services

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

6. Programs

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

7. Leadership Team Meetings – held weekly

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

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November 2021

**Members of the Board of Trustees
Lehigh Valley Dual Language Charter School**

This Summary and Management Report presents information we believe is important to you as members of the school board. We encourage you to review the sections of this report and we would be pleased to furnish additional information as requested.

Monthly financials are intended to provide a snapshot of the financials as of a specific point in time. As a result, they are subject to variances due to timing – the most common example is when invoices are received after the financials are prepared.

Key October Highlights:

- **Cash Position Increased to \$1.3M Due to an Increase in District Receipts**
- **Current Ratio = 2.0 (Standard is 1.1) and Days COH = 62.6 (Standard is 60.0)**
- **Operating Net Income at October 31 = \$169K (net of Building Acquisition)**
- **Fund Balance (Assigned + Unassigned) = \$2.2M**

1. Balance Sheet

Balance Sheet Analysis	[A] 6/30/2021 (audited)	[B] 10/31/2021	[C] = [B] - [A] Increase (Decrease)
Assets			
Cash	1,019,683	1,338,559	\$ 318,877
Escrow	-	-	\$ -
Investments	922,641	922,641	\$ -
District Receivables	518,950	63,825	\$ (455,126)
Federal Receivables	51,223	47,062	\$ (4,161)
State Receivables	34,033	-	\$ (34,033)
Fixed Assets - Net	686,481	9,797,347	\$ 9,110,867
Liabilities			
Accounts Payables	118,564	173,313	\$ 54,750
Accrued Payroll	701,948	429,413	\$ (272,535)
Notes Payable	-	8,556,158	\$ 8,556,158
Fund Balance			
Nonspendable	272,507	23,877	\$ (248,630)
Assigned	1,875,000	1,875,000	\$ -
Unassigned	(53,658)	357,229	\$ 410,886
Net Income	162,256	(189,406)	\$ (351,662)

- The school's Cash Balance increased to \$1,338,559 at October 31st due to the receipt of several large school district payments (reflected in a reduction in District Receivables by \$455,126).
- Total Current Liabilities on October 31, 2021 represent a \$385,920 increase since June 30th due to the addition of monthly mortgage payments (partially offset by the Summer payout of Accrued Payroll).

- The building purchase occurred in August and is reflected as a Fixed Asset and as a Long-Term Liability on the Balance Sheet. It is also shown on the Budget-to-Actual report at the bottom in a separate section.

2. Budget to Actual for the Four Months Ended October 31, 2021

Income Statement Analysis	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
REVENUES			
Local Sources	2,145,520	1,912,494	233,026
State Sources	20,191	6,730	13,461
Federal Sources	2,981	353,737	(350,756)
EXPENDITURES			
Personnel	1,326,175	1,213,330	112,844
Contracted Services	127,296	124,958	2,337
Property Services	158,481	482,667	(324,186)
Other Purchased Services	31,567	29,559	2,008
Supplies and Instructional Aids	96,689	75,267	21,423
Building, Furniture & Equipment	1,742	26,667	(24,924)
Debt Service	200,015	-	200,015
Other Expenses	58,195	10,467	47,728
Net Change Before Building Transaction	168,534	310,047	(141,514)

- Local Revenues of \$2,145,520 are several percentage points over the YTD budgeted amount as the school has maintained healthy enrollment and tuition rates have increased. State and Federal revenues (Titled Funds, ESSER II, etc.) will be recognized later in the year when PDE begins issuing payments.
- Total Expenses are slightly over budget (by \$34K) due to offsetting variances on Personnel, Property Services and the addition of Debt Service (mortgage payments).
- The school currently shows an Operating Surplus of \$168,534 (net of the Building Acquisition) and projects a year-end Operating Surplus of \$574,330.

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

	<u>June 30, 2021</u> <u>(Audited)</u>	<u>October 31, 2021</u>	<u>Increase</u> <u>(Decrease)</u>
ASSETS			
Current Assets			
Operating Cash	1,019,683	1,338,559	318,877
Escrow	-	-	-
Investments	922,641	922,641	-
District Tuition Payments Receivable	518,950	63,825	(455,126)
Other Receivables	17,713	33,004	15,291
Federal Receivables	51,223	47,062	(4,161)
State Receivables	34,033	-	(34,033)
Prepaid Expenses	22,507	23,877	1,370
Total Current Assets	<u>2,586,749</u>	<u>2,428,967</u>	<u>(157,782)</u>
Fixed Assets - net	<u>686,481</u>	<u>9,797,347</u>	<u>9,110,867</u>
Other Assets			
Note Receivable - Good New Ventures	277,000	277,000	-
Interest Receivable - Good New Ventures	43,701	51,794	8,093
Other Assets	242,211	-	(242,211)
Deferred Outflow of Resources	826,303	826,303	-
Total Other Assets	<u>1,389,215</u>	<u>1,155,097</u>	<u>(234,118)</u>
TOTAL ASSETS	<u>4,662,445</u>	<u>13,381,411</u>	<u>8,718,967</u>
LIABILITIES & EQUITY			
LIABILITIES			
Current Liabilities			
Accounts Payable	118,564	173,313	54,750
Accrued Payroll Expenses	701,948	429,413	(272,535)
Deferred Revenues	868	868	-
Mortgage Payable - Current	-	588,415	588,415
Due to General Fund	9,156	24,447	15,291
Total Current Liabilities	<u>830,536</u>	<u>1,216,456</u>	<u>385,920</u>
Other Liabilities			
Food Service Deferred Inflows of Resources	12,373	12,373	-
Food Service Net Pension Liability	64,576	64,576	-
Deferred Inflows of Resources	714,208	714,208	-
Mortgage Payable	-	7,967,743	7,967,743
Net OPEB Liability	258,486	258,486	-
Net Pension Liability	5,506,624	5,506,624	-
Total Other Liabilities	<u>6,556,267</u>	<u>14,524,010</u>	<u>7,967,743</u>
TOTAL LIABILITIES	<u>7,386,803</u>	<u>15,740,466</u>	<u>8,353,663</u>
EQUITY			
Amount Provided for Pension	(5,666,944)	(5,666,944)	-
Invested in Capital Assets	686,481	9,797,347	9,110,867
Amount Provided for Long term debt	-	(8,556,158)	(8,556,158)
Non Spendable	272,507	23,877	(248,630)
Assigned	1,875,000	1,875,000	-
Unrestricted	(53,658)	357,229	410,886
Net Income	162,256	(189,406)	(351,662)
TOTAL EQUITY	<u>(2,724,358)</u>	<u>(2,359,055)</u>	<u>365,303</u>
TOTAL LIABILITIES & EQUITY	<u>4,662,445</u>	<u>13,381,411</u>	<u>8,718,967</u>
Balance Sheet Metrics			
Current Ratio	3.11	2.00	(1.12)
Days Operating Cash on Hand	59.85	62.80	2.95

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

Budget-to-Actual

October 31, 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	1,734,965	1,635,887	99,077	5,158,224	4,907,662	250,562
School District - Special Education	271,268	200,776	70,492	827,368	602,327	225,041
Total Local Educational Agency Revenue	2,006,233	1,836,663	169,570	5,985,591	5,509,989	475,602
Other Local Revenues						
Interest Income	8,156	9,667	(1,511)	27,489	29,000	(1,511)
Student Activities Revenues	592	5,000	(4,408)	10,592	15,000	(4,408)
Lease Income	7,165	7,164	1	21,493	21,492	1
Food Service Revenues	119,645	54,000	65,645	335,645	270,000	65,645
Prior Fund Balance	3,730	-	3,730	285,000	285,000	-
Total Local Revenue -Other	139,287	75,831	63,457	680,219	620,492	59,727
Revenues from State Sources						
Ready to Learn Grant	20,191	6,730	13,461	20,191	20,191	-
Total State Revenues	20,191	6,730	13,461	20,191	20,191	-
Revenues from Federal Sources						
IDEA Pass-Through	-	-	-	20,900	20,900	-
Title I Grant	2,981	45,053	(42,071)	226,459	225,263	1,196
Title II Grant	-	4,596	(4,596)	20,272	22,981	(2,709)
Title III Grant	-	3,366	(3,366)	14,872	16,831	(1,959)
Title IV Grant	-	3,456	(3,456)	17,281	17,281	-
CARES Act - ESSER II Funding	-	130,444	(130,444)	652,222	652,222	-
CARES Act - ARP ESSER III Funding	-	166,821	(166,821)	834,107	834,107	-
Total Federal Revenues	2,981	353,737	(350,756)	1,786,113	1,789,585	(3,472)
TOTAL REVENUES	\$ 2,168,692	\$ 2,272,961	\$ (104,269)	\$ 8,472,115	\$ 7,940,257	\$ 531,858
EXPENDITURES						
Personnel Costs						
Salaries and Wages (includes incentives)	838,866	765,161	73,704	3,350,361	3,370,550	(20,189)
Insurances	240,825	217,827	22,999	936,529	931,033	5,496
Retirement	177,178	161,414	15,764	679,860	662,096	17,764
Employer Taxes	69,306	68,928	378	291,797	290,677	1,120
Total Salaries	1,326,175	1,213,330	112,844	5,258,547	5,254,356	4,191
Contracted Services						
Audit	7,657	-	7,657	13,657	12,000	1,657
Legal Services	7,088	-	7,088	10,088	10,000	88
Business Services	24,000	24,800	(800)	72,000	74,400	(2,400)
Professional Development	16,500	4,850	11,650	24,996	24,250	746
Tuition Reimbursement	4,011	6,560	(2,549)	29,802	32,800	(2,998)
Professional Consultant	4,530	-	4,530	9,233	5,000	4,233
Special Education Services	2,000	35,082	(33,082)	40,409	38,409	2,000
Payroll Service	4,656	5,667	(1,010)	15,990	17,000	(1,010)
Additional Programs	-	-	-	121,778	137,000	(15,222)
Food Service	56,854	48,000	8,854	248,854	240,000	8,854
Total Professional & Technical Services	127,296	124,958	2,337	586,806	590,859	(4,053)
Property Services						
Building rental	45,092	200,000	(154,908)	45,092	600,000	(554,908)
Utilities	15,273	28,667	(13,394)	83,286	80,000	3,286
Repairs & Maintenance	77,654	240,000	(162,346)	725,922	720,000	5,922
Equipment Rental	6,441	7,333	(892)	24,147	22,000	2,147
Cleaning and Maintenance Supplies	14,021	6,667	7,354	27,354	20,000	7,354
Total Property Services	158,481	482,667	(324,186)	905,802	1,442,000	(536,198)

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

Budget-to-Actual

October 31, 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	10,722	11,892	(1,170)	33,087	35,676	(2,589)
Telecommunications	11,709	17,000	(5,291)	50,109	51,000	(891)
Public Relations	2,737	667	2,070	4,070	2,000	2,070
Other	6,399	-	6,399	6,399	-	6,399
Total Other Purchased Services	31,567	29,559	2,008	93,665	88,676	4,989
Supplies and Instructional Aides						
Books	17,337	39,267	(21,929)	39,671	32,000	7,671
Educational Software	21,753	5,000	16,753	31,753	15,000	16,753
Instructional Supplies	39,345	12,667	26,679	53,923	48,000	5,923
Pupil Health Supplies	103	-	103	103	-	103
Special Education	2,537	6,000	(3,463)	29,537	30,000	(463)
Administration	15,614	12,333	3,281	36,914	37,000	(86)
Total Supplies	96,689	75,267	21,423	191,900	162,000	29,900
Furniture & Equipment						
Building, Furniture & Equipment	1,159	1,667	(508)	4,492	5,000	(508)
School Bus	-	-	-	5,000	5,000	-
Technology	584	25,000	(24,416)	75,000	75,000	(0)
Total Furniture & Equipment	1,742	26,667	(24,924)	84,492	85,000	(508)
Other Expenses						
Dues & Fees	16,762	1,400	15,362	17,185	7,000	10,185
Postage & Shipping	5,404	-	5,404	10,091	6,000	4,091
Travel	1,876	2,000	(124)	5,876	6,000	(124)
Board Member Costs	-	1,667	(1,667)	5,000	5,000	-
Student Activities	34,153	5,400	28,753	39,153	32,000	7,153
Total Other Expenses	58,195	10,467	47,728	77,304	56,000	21,304
Debt Service & Other Items						
Debt Service	196,770	-	196,770	596,800	-	596,800
Interest	3,245	-	3,245	11,924	-	11,924
Total Debt Service	200,015	-	200,015	608,723	-	608,723
Budgetary Reserve	-	-	-	-	-	-
Total Expenditures	\$ 2,000,159	\$ 1,962,914	\$ 34,000	\$ 7,807,238	\$ 7,678,891	\$ 128,347
Net Change in Fund Balance - Operating	\$ 168,534	\$ 310,047	\$ (141,514)	\$ 664,877	\$ 261,366	\$ 403,511
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	\$ (189,406)	\$ 310,047	\$ (499,453)	\$ 306,938	\$ 261,366	\$ 45,572

**Lehigh Valley Dual Language Charter School
Check Detail
October 31, 2021**

Num	Date	Name	Account	Original Amount
Bill.com	10/05/2021	Capital Blue Cross	10-1110-210-000 Group Insurance	63,977.10
Bill.com	10/25/2021	601 Broad Development Group, LLC	92-0500-0500 Mo;10-5100-000-000 Debt Servicertgage Payable;10-5000-830-000 Interest	50,003.73
Bill.com	10/13/2021	Walter Brucker Coinc	10-2620-430-000 Repairs & Maint	32,085.00
eft	10/08/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	10,367.96
eft	10/22/2021	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	10,139.79
eft	10/08/2021	PSERS	10-0460-0461 PSERS	9,412.20
Bill.com	10/13/2021	Charter Choices, Inc.	10-2515-300-000 Financial Accou	6,000.00
Bill.com	10/05/2021	Lintons Food Service Management	51-3100-571-000 Food Costs	5,018.60
Bill.com	10/05/2021	Guardian Dental	10-1110;10-1190-210-000 Group Insurance-210-000 ;10-1241-210-000 Group InsuranceGroup Insurance;10-2120-210-000 Guidance Medica;10-2360-210-000 Group Insurance;10-2380-210-000 Office of Princ	4,375.75
Bill.com	10/13/2021	Orlando Diefenderfer Electrical	10-2620-430-000 Repairs & Maint	4,027.50
Bill.com	10/28/2021	601 Broad Development Group, LLC	10-2620-424-000 Water & Sewer	3,668.11
Bill.com	10/06/2021	Colonial Intermediate Unit	10-2620-530-000 Communications	2,800.86
Bill.com	10/05/2021	UNUM Life Insurance Company of America	10-1110-210-000 Group Insurance;10-1241-210-000 Group Insurance;10-1190-210-000 Group Insurance;51-3100-210-000 Group Insurance;10-3210-210-000 Group Insurance;10-2120-210-000 Guidance Medica	2,117.17
Bill.com	10/05/2021	Selective Insurance Company of America	10-2620-523-000 General Propert	1,534.00
Bill.com	10/05/2021	Uline	10-2620-610-000 General Supplie	1,327.17
eft	10/22/2021	Streamline HR	10-2514-302-000 Payroll Fees	1,281.96
Bill.com	10/25/2021	LAROS SILK MILL MASTER ASSOCIATION, INC	10-2600-810-000 Dues & Fees	1,219.49
Bill.com	10/05/2021	Palmeri Transportation Inc	10-3210-580-000 Travel	1,200.00
Bill.com	10/05/2021	UNUM Life Insurance Company of America EE	10-0460-0462 Medical	936.92
Bill.com	10/13/2021	D'Huy Engineering, Inc.	10-4300-300-000 Purch Prof & Te	785.00
eft	10/20/2021	Fisher Scientific	10-1110-610-000 General Supplie	777.83
Bill.com	10/14/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	739.80
Bill.com	10/07/2021	Mr. Rooter	10-2620-430-002 Plumbing	541.00
eft	10/26/2021	Lowe's	10-2620-610-000 General Supplie	509.92
eft	10/27/2021	Fisher Scientific	10-1110-610-000 General Supplie	507.60
Bill.com	10/13/2021	Valley Fruits Veggies	10-3200-000-000 STUDENT ACTIVIT	495.00
Bill.com	10/05/2021	Provident Life and Accident Ins Co	10-0460-0462 Medical	464.26
eft	10/13/2021	24/7 Emergency	10-2620-430-000 Repairs & Maint	455.00
eft	10/06/2021	Shoprite	10-2390-630-000 (food)	445.25
Bill.com	10/21/2021	Stotz & Fatzinger Office Supply	10-1100-590-000 Miscellaneous P	422.72
Bill.com	10/28/2021	Michelle Guzman	10-2271-300-000 Instr Prof Deve	420.00
eft	10/21/2021	Amazon	10-3210-610-000 General Supplie	385.19
Bill.com	10/05/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	369.84
Bill.com	10/20/2021	Michelle Guzman	10-2271-300-000 Instr Prof Deve	360.00
Bill.com	10/04/2021	Lehigh Valley Academy Charter School	10-3210-580-000 Travel	343.00
Bill.com	10/13/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	332.31
Bill.com	10/05/2021	Dual Temp Company, Inc.	10-2620-430-007 HVAC	314.38
Bill.com	10/05/2021	Cintas Corporation # 101	10-2620-610-000 General Supplie	313.41
Bill.com	10/07/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	309.98
Bill.com	10/20/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	300.00
Bill.com	10/20/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	300.00
Bill.com	10/05/2021	The Council for Exceptional Children	10-1110-810-000 Dues & Fees	300.00
Bill.com	10/05/2021	Jennelle Billingsby	10-2271-240-000 Tuition Reimbur	269.40
eft	10/08/2021	HP.com Store	10-2390-610-001 General Supplie	249.09
eft	10/25/2021	Penn Harris Hotel	10-2390-580-000 Travel	244.16
eft	10/25/2021	Penn Harris Hotel	10-2390-580-000 Travel	244.16
eft	10/25/2021	Penn Harris Hotel	10-2390-580-000 Travel	244.16
eft	10/08/2021	Wix.com	10-2390-540-000(Advertising)	216.24

<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Original Amount</u>
Bill.com	10/05/2021	T-Mobile	10-2620-530-000 Communications	213.95
Bill.com	10/01/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	205.63
Bill.com	10/07/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	180.33
Bill.com	10/20/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	180.00
eft	10/07/2021	Lowe's	10-2620-610-000 General Supplie	175.47
Bill.com	10/28/2021	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	120.00
Bill.com	10/14/2021	Stotz & Fatzinger Office Supply	10-2390-610-000 Office of Princ	109.28
Bill.com	10/28/2021	601 Broad Development Group, LLC	10-2620-424-000 Water & Sewer	97.40
Bill.com	10/05/2021	Lakeshore Learning Materials	10-1110-610-000 General Supplie	89.98
eft	10/22/2021	Millers Ale House	10-2390-630-000 (food)	79.46
eft	10/04/2021	Lowe's	10-2600-600-000 Supplie	75.96
eft	10/06/2021	WaWa	10-2390-630-000 (food)	75.00
eft	10/27/2021	WaWa	10-2390-630-000 (food)	75.00
eft	10/22/2021	TexasRoadHouse	10-2390-630-000 (food)	62.25
eft	10/12/2021	Dollar Tree	10-2390-610-000 Office of Princ	53.00
eft	10/18/2021	Domino's	10-2390-630-000 (food)	50.80
eft	10/22/2021	TexasRoadHouse	10-2390-630-000 (food)	50.42
eft	10/13/2021	Domino's	10-2390-630-000 (food)	44.45
eft	10/22/2021	Penn Harris Hotel	10-2390-580-000 Travel	38.39
eft	10/18/2021	Lowe's	10-2620-610-000 General Supplie	37.49
eft	10/18/2021	Home Depot	10-2620-610-000 General Supplie	34.94
eft	10/25/2021	Amazon	10-3210-610-000 General Supplie	33.95
eft	10/04/2021	Amazon	10-3210-610-000 General Supplie	21.99
eft	10/27/2021	Domino's	10-2390-630-000 (food)	21.32
eft	10/18/2021	Chandi Supermarket	10-2390-630-000 (food)	17.14
eft	10/04/2021	InternetFax Service	10-2390-530-000 (Communications)	13.90
eft	10/12/2021	Dollar Tree	10-2390-610-000 Office of Princ	6.36
Bill.com	10/05/2021	School Speciality	10-1200-610-000 General Supplie	3.37
eft	10/13/2021	Domino's	10-2390-630-000 (food)	2.11

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 10/31/2021**

District	AUN	Amounts Due			Amounts Paid			Net Due	# of Students
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid		
Allentown City SD	121390302	882,556.46	167,197.50	1,049,753.96	.00	.00	1,049,753.96	.00	251
Bethlehem Area SD	120481002	677,521.79	104,070.56	781,592.35	.00	.00	780,503.09	1,089.26	165
Boyetown Area SD	114060753	4,030.12	.00	4,030.12	.00	.00	.00	4,030.12	1
East Penn SD	121392303	15,733.67	.00	15,733.67	.00	.00	5,900.10	9,833.57	4
Easton Area SD	120483302	53,385.80	.00	53,385.80	.00	.00	40,039.35	13,346.45	13
Hazleton Area SD	118403302	2,972.35	.00	2,972.35	.00	.00	.00	2,972.35	1
Northampton Area SD	120484903	4,378.41	.00	4,378.41	.00	.00	2,189.20	2,189.21	1
Parkland SD	121395103	8,980.25	.00	8,980.25	.00	.00	8,980.25	.00	2
Pleasant Valley SD	120455203	5,270.32	.00	5,270.32	.00	.00	3,952.74	1,317.58	1
Salisbury Township SD	121395603	10,219.60	.00	10,219.60	.00	.00	7,664.70	2,554.90	2
Saucon Valley SD	120486003	5,180.95	.00	5,180.95	.00	.00	2,625.16	2,555.79	1
Whitehall-Coplay SD	121397803	44,350.52	.00	44,350.52	.00	.00	33,262.89	11,087.63	12
Wilson Area SD	120486603	20,384.33	.00	20,384.33	.00	.00	6,115.30	14,269.03	5
Totals:		1,734,964.57	271,268.06	2,006,232.63	.00	.00	1,940,986.74	65,245.89	459