

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – December 17, 2019
6:00 p.m.
Executive Session

1. Approval of LVDLCS November 19, 2019 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Financial Report and Approval of Payments for the prior month
4. Old Business
 - 2018-2019 External Audit – Update
 - LVDLCS Gala – Update
 - Safety Grant – Update
 - Transparency Audit - Update
5. New Business
 - Guardian Dental Insurance Renewal – Approval
 - Pennsylvania Student Assistance Program (SAP) – Update
 - Board of Trustee's Job Description & Expectations – Review
 - PDE Annual Data Summit 2020 – Approval
 - Policy Regarding Identification of Food Inspectors In Schools- First Reading
 - Outside Play Area Fence Quotes - Approval
 - Discard List - Approval
6. Personnel
 - Salary Adjustment
7. Public Comment and Correspondence
 - None
8. Other
 - None
9. Next Board Meeting-Tuesday, January 28, 2019, 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, November 19, 2019 - 6:00 p.m.

Welcome and Introductions

Ms. Roman welcomed those in attendance and called the meeting to order. Ms. Roman 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. Roman, Dr. Rance-Roney, Mr. Santana, Ms. Weaver

Excused: Ms. Siderias

Staff Present: Ms. Perez, Ms. Pluchinsky, Ms. Gonzalez, Ms. Colon, Ms. Tia Weaver, Ms. Bookman, Mr. Fedorczyk, Ms. L. Figueroa

Students: Yabdiely and Yorielysmar Mestre-Bonilla

Guest: Brian Leinhauser-Solicitor

Approval of Minutes

Ms. Roman requested a review of the board meeting minutes for the month of October 22, 2019.

Mr. Lopez called for a motion to approve the October 22, 2019 meeting minutes. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

CEO/COO and Principal's Report

1. School Activities

- Fire Drill – 11/15/19 at 1:45 p.m. - 2 min. 42 seconds
- Kinder – 1st Grade Event – 10/29 (Event Report Attached)
- 8th Grade to Charter Arts (10/29) and Latino Conference (10/30)
- Saturday Professional Development – 11/2 and 11/16
- Report Card Distribution – 11/13

Upcoming Events

- Marking Period 1 Awards Assemblies – 11/22
- Parent / Teacher Conferences – 11/25 and 11/26
- Fall Break – 11/27 – 12/2
- MidQuarter Marking Period 2 – 12/9

2. Facilities

- Technology – IU supplied technology available for Professional Development on 11/16/19
- Building – No issues at this time. Continued work on outside space and future work scheduled for approved HR office construction

3. Business Office

- Enrollment – Fully enrolled as of 11/18/19
- Transportation – All ACT 372 forms completed and provided to districts
- Waiting List – Number changes daily based upon grade level enrollments and withdrawals
- PIMS – All reports have been submitted on time.
- Voluntary Hours are at 46%

4. Community Support

- Center for Humanistic change presented conflict resolution skills for parents at the K – 1 Event on 10/29/19

5. Student Services

- Partnership with CHC to work with 5th grade and 2nd grade with a focus on “Skills for Social and Academic Success” (including Conflict Resolution training). Program will start 12/19 and continue for 8 – 10 weeks

6. Programs

- After School Program – Average Daily Attendance for first 7 weeks: 70
- ALL Middle school students in Sports Program have maintained academic eligibility
- Saturday Professional Development – 11/2 and 11/16 total attendees: 21
- Title I Parent Meeting – 11/18/19 at 9:00 a.m.

7. Leadership Team Meetings – held weekly

Student Presentation – Ms. Colon from Spanish Class – Students recited a poem from Analiz Sanchez in honor of the anniversary of the discovery of Puerto Rico, November 19, 1493.

Financial Report and Approval of Payments:

Ms. Roman guided the Board through the review of finances as of October 31st, 2019. The balance sheet, cash as of 10/31/2019 was \$1,040,866 this includes a total of \$300 in petty cash and \$637,527 in CD's to cover the lines of credit. The current school year fund balance is \$2,638,804. Accounts payable as of 10/31/2019 are \$(49,648) with estimated bills of \$291,725 for payroll accrual and PSERS liability. For the four months ending 10/31/2019 the school had a surplus of \$242,943 compared to a planned surplus of \$200,238 resulting in a favorable variance of \$42,705.

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. Roman called for a motion to approve the fiscal year financial report ending October 31, 2019 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

- **2018-2019 External Audit** – At this time the school is still waiting for the results and will give an update as soon as it becomes available.
- **LVDLCS 10th Anniversary Gala** – Mr. Lopez shared the date has been confirmed for May 1, 2019. The school will be utilizing the conference center at DeSales University. Menu choices and pricing are being reviewed.
- **Act 44 School Safety Grant** – The new application has been submitted for the Safety Grant requesting \$47,000 for a full time security position and an alarm system for the building.

New Business

- **PVAAS Data** – Ms. Pluchinsky presented that PVAAS provides two types of information, value-added (or growth) data on groups of students, and achievement. The value-added (or growth) information analyzes available data from previous years (looking back) to help schools and teachers evaluate how much groups of students have gained academically in a school year. PVAAS value-added (or growth) reporting is available in the grades and subjects/courses assessed in Pennsylvania's statewide assessment system. This includes reporting for math and ELA (grades 4-8), science (grades 4 and 8).

Lehigh Valley Dual Language Charter School has received the highest core in growth of 100% in both math and ELA and our school is one of the only two schools to have improved in both the growth and for achievement scores. The results are totally based on student's data that have been in the school year after year.

- **LVDLCS Board of Trustees Fast Facts** – The Board was presented with a summary, both by Mr. Lopez and Mr. Leinhauser (our solicitor) in regards to the many ways our Board/Admin/School follows school board law and expectations. This is part of a transparency audit that Mr. Leinhauser and his office are completing.
- **2019-2020 Winter Saturday School Proposal** – A program to provide support, skills and strategies to ensure student achievement on the PSSA Reading and Math Assessment testing beginning in mid-April 2020. Proposed ten Saturday dates are: January 11, and 25. February 1, 8, 22 and 29. March 7, 14, 21, and 28. April 4. Snow make-up day April 18. Total cost of program would be \$17,375.00

Mr. Lopez then called for a motion to approve the 2019-2020 Winter Saturday School Proposal as presented. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

Personnel

- Brenda Perez-Fernandez – PT Cafeteria Staff - Resignation
- Valeska Roque – PT Cafeteria Staff – New Hire – 11-7-2019
- Linton’s staff for 2 hour per day at \$11.50 per hour until the position is filled

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

Mr. Lopez commented for the administration to work on a retention incentive for the givens for the 2020-2021 school year.

Public Comment and Correspondence

- Mr. Leinhauser gave a brief report on the transparency audit the Board asked his office to perform. He will write his final report with recommendations on updates of policies to the Board. Mr. Leinhauser also commented in the minimal involvement his office had with the school during the school charter renewal indicating a good job being done by the administration of the school.
- Ms. Bookman said thank for thinking on adding a retention incentive for staff.
- Dr. Rance-Roney proposed for board members to volunteer at Habitat for Humanity for a day of work as a “Board” more details to follow.
- Mr. Santana asked the Board if the school could participate in Operation Christmas Child.
- Thank you to Mr. Santana for the donations of baked goods to the school

Other

- Field Trips for approval:
 - ✓ 7th Grade – May 20, 2020 – Lehigh Valley Iron Pigs

Mr. Lopez called for a motion to approve all field trips as presented to cover transportation expense. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

Next Board Meeting will be Tuesday December 17, 2019 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 7:03 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
December 17, 2019

1. School Activities

- Fire Drill – 12/16/19 at 1:45 PM – 2 minutes, 10 seconds
- Awards Assembly – 11/22
- Parent Teacher Conferences – 11/25 and 11/26 (Event Report and Attendance attached)
- After School Open House – 12/12
- Progress Reports Distributed – 12/16

Upcoming Events

- SAP Student Assemblies – 12/19
- Winter Break – School Closed for students 12/23-1/5
- Saturday School – 1/11 and 1/25

2. Facilities

- Technology – No issues at this time
- Building – No issues at this time

- **Business Office**
 - Enrollment – Fully enrolled as of 12/16/19
 - Transportation – No issues at this time
 - Waiting List – Number changes daily based upon grade level enrollments and withdrawals
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Student Government delivered 1, 139 nonperishable items to the Hispanic Center Food Bank

- **Student Services**
 - Partnership with CHC to work with 5th grade and 2nd grade with a focus on “Skills for Social and Academic Success” (including Conflict Resolution training). Program began 12/6/19

- **Programs**
 - After School Program – Average Daily Attendance: 70!
 - ALL Middle school students in Sports Program have maintained academic eligibility

- **Leadership Team Meetings – held weekly**

LVDLCS Completed/Anticipated 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	
January	Dress Down Day	
February	Dress Down Day American Heart Association	
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	

LVDLCS 8th Grade Student High School Selection

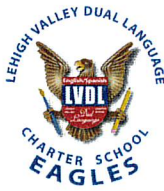
School	Number of Students
Allen	
Dieruff	
Building 21	
Liberty	
Freedom	
LVA	
Charter Arts	
Executive Education	
Lincoln Leadership	
Undecided	
Relocating out of state	



Fall Parent Teacher Conferences
November 25th and November 26th, 2019 **Kindergarten – 8th Grade**

Purpose of the Event	The Parent Teacher Conferences are designed to provide the parents with in-person communication with the classroom teacher specific to student academic and social and emotional success and growth within the classroom and school setting. Report card data, Individual Student Achievement Plan data, and discipline data are all reviewed at the conferences.
Attendees of the Event	All administrative staff and instructional staff are present in the building for this event. Board Members: Ms. Raiza Roman
Positive Outcomes	<ul style="list-style-type: none"> • Parents and teachers have the ability to meet individually to discuss student success and areas for growth • Parents have the opportunity to meet and discuss student success and areas for growth with the specialist teachers, learning support teachers, and EL staff • Parents have the opportunity to meet and discuss any issues (positive or negative) with school attendance, enrollment, and administrative staff • We continue to hear positive feedback about having the Scholastic Book Fair during parent teacher conferences – this increases our sales and provides parents the opportunity to shop with their students without risking sending money in with the students
Recommendations	<ul style="list-style-type: none"> • Continue to encourage parents to arrive at their assigned time for their conference – arriving late or on the wrong day decreases the chance that the teacher will be available for a conference
Additional Comments	This activity also serves as a Title I School-Wide Event – Title I information was provided to parents specific to teacher and teacher aide qualifications

<u>Number of Conferences Held</u>	<u>Number of Volunteer Hours Completed</u>
390	



Conference Attendance – November 2019

Elementary Grade	Number of Parents	Phone Conferences
Kinder	49 out of 51 (96%)	4 out of 49
First	38 out of 48 (79%)	7 out of 38
Second	42 out of 55 (76%)	5 out of 42
Third	40 out of 56 (71%)	7 out of 40
Fourth	32 out of 52 (62%)	3 out of 52
Fifth	29 out of 56 (52%)	1 out of 29

Average Elementary Attendance: 73%

Middle School	Number of Conferences	Phone Conferences
6th Grade	39 out of 55	3 out of 39
Billingsby	19 out of 85	0 out of 19
Flyte	16 out of 85	2 out of 16
Tinti	12 out of 85	1 out of 12
Lewis	8 out of 85	1 out of 13
Colon	14 out of 140	0 out of 14

Learning Support/ELL/Reading Departments conferenced with a total of 52 parents

Lehigh Valley Dual Language Charter School
Financial Results
As of November 30, 2019

**Lehigh Valley Dual Language Charter School
Summary of the Financial Package
As of November 30, 2019**

BALANCE SHEET

* Cash as of 11/30/2019 was \$1,564,971 including a total of \$ 300 in petty cash, and \$637,527 in CD's to cover the lines of credit.		
* DLP Investment		259,493
* Total Accounts receivables is as follows:		
Amount Due from School Districts	\$	676,615
Amount Due from State		16,519
Amount Due from Federal		9,231
Lunch Program Receivable		21,356
Total Accounts receivables at the end of month	\$	723,721
* Total liabilities for the current period ending are as follows:		
Accounts Payable	\$	(106,504)
Payroll Accruals including PSERS liabilities		380,023
Deferred Revenue		-
Total liabilities at the end of month	\$	273,519
* Fund balance summary:		
Prior Year Fund Balance	\$	1,896,688
Investment in Fixed Assets		498,893
Current Change in Revenue over/(under) expenditures		377,998
Total Fund balances at the end of current month	\$	2,773,559

BUDGET VS ACTUAL

- * For the five months ended 11/30/2019 the charter school had a surplus of \$377,998 compared to a planned surplus of \$182,272 resulting in a favorable variance of \$195,725. The primary reasons for the variance are revenues tracking higher than plan. School district revenue (\$29,964), state revenues (\$38,393), federal revenues (\$28,044) and food service revenue (\$43,994) 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

- * The financial statements are prepared based on the expenses/bills that the charter school provides Repice & Taylor Inc. If bills are not received prior to the preparation of these statements, the expenses will be understated. Enrollment is 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 to contact us at Repice and Taylor Inc.:
Repice & Taylor Inc.
Phone 215-755-7603
email: bfulginiti@reptay.com
Attn: Brianna Fulginiti

**Lehigh Valley Dual Language Charter School
Balance Sheet
As of November 30, 2019**

ASSETS

Current Assets

Lafayette - Operating	\$ 758,969	
Lafayette - Student	66,815	
Lafayette - Food	21,046	
Lafayette - Savings / CD	25,239	
Lafayette - PTO	1,222	
Lafayette - CD	254,455	
Embassy Bank	19,939	
Embassy CD	153,243	
Embassy Checking	57,951	
BB&T CD	204,591	
BB&T	1,501	
Petty Cash	-	
		1,564,971

Investment - Good As New Ventures		259,493
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Accounts Receivable

School District Receivables	676,615	
State Receivables	16,519	
Federal Receivables	9,231	
Lunch Receivable	21,356	
		723,721

Other Current Assets

Prepaid Expenses	-	
		-

Total Current Assets		2,548,185
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Furniture & Equipment	438,185	
Building Improvements	441,516	
Less Accumulated Depreciation	(380,807)	
		498,893

Total Assets		\$ 3,047,078
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LIABILITIES AND CAPITAL

Current Liabilities

Accounts Payable	(106,504)	
Payroll Accruals / Accord Payroll Taxes / PSERS	380,023	
Deferred Revenue	-	
GASB 68 Adjustment	-	
		273,519

Total Liabilities		273,519
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Equity		
Changed in Revenue over / (under) Expenses	377,998	
Fund Balance	1,976,193	
Food Service Net Position	(79,525)	
Investment in Fixed Assets	498,893	
		2,773,559

Total Liabilities & Capital		\$ 3,047,078
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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 November 30, 2019			For the Five Months Ended November 30, 2019		
	Actual November	Budget November	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
# of Students						
Regular Ed	428	420	8	2,105	2,100	5
Special Ed	28	30	(2)	140	150	(10)
Revenues:						
Local:						
School District Revenue - Regular Ed	\$ 446,294	\$ 386,624	\$ 59,669	\$ 1,979,959	\$ 1,933,121	\$ 46,838
School District Revenue - Special Ed	65,791	63,478	2,313	300,516	317,390	(16,874)
State:						
Rental/Bldg. Reimb Subsidy	2,965	2,965	-	39,083	14,823	24,259
Ready to Learn	16,153	2,019	14,134	20,191	6,057	14,134
Safety Grant	-	-	-	62,461	67,171	(4,710)
Federal:						
Title I - Basic Programs	45,579	23,187	22,391.61	91,952	69,561	22,392
Title II - Improving Tchr Quality	4,720	2,625	2,095	9,970	7,875	2,095
Title III	3,471	1,584	1,887	6,639	4,752	1,887
Title IV	3,000	1,329	1,671	5,658	3,987	1,671
IDEA - Part B	2,850	2,850	-	8,550	8,550	-
Other:						
Int on Invest & Int Cking Acct	2,129	1,500	629	10,850	7,500	3,350
Student Activity Revenue	-	1,800	(1,800)	4,313	5,400	(1,087)
Lease Income	1,688	1,688	-	8,440	8,440	-
Food Revenue	37,471	26,000	11,471	121,994	78,000	43,994
Total Revenue	\$ 635,509	\$ 617,649	\$ 117,860	\$ 2,585,226	\$ 2,532,627	\$ 152,599
Expenditures						
Personnel Cost:						
Salaries and Wages	\$ 290,329	\$ 273,874	\$ 16,455	\$ 1,043,137	\$ 1,019,106	\$ 24,032
Medical/Dental Insurance	62,243	54,110	8,133	263,311	275,185	(11,874)
PSERS/Retirement	53,997	61,084	(7,087)	205,457	231,082	(25,625)
Employer Taxes	26,760	23,764	2,996	94,336	87,436	6,903
Total Personnel Cost	433,329	412,833	20,496	1,606,243	1,612,807	(6,564)
Contracted Services:						
Audit	-	-	-	7,000	12,000	(5,000)
Legal Services	280	273	7	635	1,091	(456)
Business Services	5,974	5,800	174	29,870	29,000	870
Board Member Services	-	909	(909)	-	3,636	(3,636)
Other Contracted Svcs.						
Tuition Reimbursement	2,000	1,273	727	6,000	5,091	909
Professional Consultant	-	300	(300)	-	900	(900)
Professional Development	2,360	1,841	519	13,352	7,364	5,989
Professional Development Travel	-	1,909	(1,909)	-	7,636	(7,636)
Summer School	-	-	-	-	20,000	(20,000)
Saturday School	-	1,636	(1,636)	-	6,545	(6,545)
RTII Program	-	4,545	(4,545)	-	18,182	(18,182)
Payroll Services	1,066	1,333	(267)	8,456	6,667	1,789
Food Services	-	22,700	(22,700)	43,419	71,100	(27,681)
Total Contracted Svcs	11,680	42,520	(30,840)	108,731	189,212	(80,481)
Insurance:						
General Property and Liability	1,331	2,545	(1,214)	15,545	15,182	363
Workers Compensation	-	-	-	10,461	11,000	(539)
Total Insurance	1,331	2,545	(1,214)	26,026	26,182	(156)
Consumable Supplies:						
General Supplies - Admin	1,557	3,667	(2,110)	20,984	18,333	2,651
General Supplies - Instructional	687	750	(64)	8,637	8,750	(113)
Total Consumable Supplies	2,243	4,417	(2,173)	29,621	27,083	2,538
Other Costs:						
Public Relations / Marketing	-	218	(218)	1,599	1,473	127
Travel / Meals	1,157	545	612	3,091	2,182	909
Postage and Delivery	441	258	182	1,679	1,292	387
Dues and Fees	341	433	(92)	3,666	2,167	1,500
Total Travel/Transportation	1,939	1,455	484	10,036	7,113	2,923
	643					

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

	For the One Month Ended November 30, 2019			For the Five Months Ended November 30, 2019		
	Actual November	Budget November	Variance Over / (Under)	Actual YTD	Budget YTD	Variance Over / (Under)
Student Activities:						
Trips / Travel	910	2,222	(1,312)	10,289	14,444	(4,155)
Supplies	460	-	460	1,225	-	1,225
Total Student Activities	<u>1,370</u>	<u>2,222</u>	<u>(852)</u>	<u>11,514</u>	<u>14,444</u>	<u>(2,930)</u>
Books & Instructional Aids:						
Books and Periodicals	4,601	-	4,601	51,735	32,000	19,735
Educational Software	-	-	-	17,652	20,000	(2,338)
Total Books & Instruct. Aids	<u>4,601</u>	<u>-</u>	<u>4,601</u>	<u>69,387</u>	<u>52,000</u>	<u>17,387</u>
Equipment/Computers:						
Furniture/Equipment Purchases						
Classroom	-	-	-	77,286	57,000	20,286
Operations/Maintenance	-	-	-	28,883	-	28,883
Total Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,169</u>	<u>57,000</u>	<u>49,169</u>
Site Cost:						
Building Lease	53,837	48,656	5,181	245,901	243,280	2,621
Repairs and Maintenance	2,495	4,217	(1,722)	38,142	37,483	658
Utilities	4,903	6,667	(1,764)	17,370	33,333	(15,964)
Communications - Telephone / Internet	-	4,333	(4,333)	17,443	21,667	(4,223)
Cleaning & Maintenance Supplies	269	3,583	(3,314)	11,168	17,917	(6,749)
Equipment Rental	-	2,167	(2,167)	9,469	10,833	(1,365)
Total Site Cost	<u>61,504</u>	<u>69,623</u>	<u>(8,119)</u>	<u>339,492</u>	<u>364,513</u>	<u>(25,021)</u>
Total Expenditures	<u>517,997</u>	<u>535,615</u>	<u>(17,618)</u>	<u>2,307,228</u>	<u>2,350,355</u>	<u>(43,127)</u>
Net Income / (Loss)	<u>\$ 117,512</u>	<u>\$ (17,966)</u>	<u>\$ 135,478</u>	<u>\$ 377,998</u>	<u>\$ 182,272</u>	<u>\$ 195,725</u>

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	243.00	243.00	243.00	243.00	242.00	-	-	-	-	-	-	-	1,214.00
Bethlehem Area SD	150.00	150.00	150.00	157.00	160.00	-	-	-	-	-	-	-	767.00
Catasauqua Area SD	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	5.00
East Penn SD	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	5.00
Easton Area SD	9.00	9.00	9.00	11.00	11.00	-	-	-	-	-	-	-	49.00
Northampton Area SD	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	5.00
Parkland SD	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-	-	-	10.00
Salisbury Township SD	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	5.00
Saucon Valley SD	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-	-	-	10.00
Whitehall-Coplay SD	5.00	5.00	5.00	5.00	5.00	-	-	-	-	-	-	-	25.00
Wilson Area SD	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-	-	-	10.00
Total Regular Ed Students	417.00	417.00	417.00	426.00	428.00	-	-	-	-	-	-	-	2,105.00
SPECIAL ED													
Allentown City SD	16.00	16.00	16.00	16.00	16.00	-	-	-	-	-	-	-	80.00
Bethlehem Area SD	11.00	11.00	11.00	11.00	11.00	-	-	-	-	-	-	-	55.00
East Penn SD	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	-	5.00
Total Special Ed Students	28.00	28.00	28.00	28.00	28.00	-	-	-	-	-	-	-	140.00
Total Students	445.00	445.00	445.00	454.00	456.00	-	-	-	-	-	-	-	2,245.00

Lehigh Valley Dual Language Charter School
 STUDENT REVENUE VARIANCE ANALYSIS
 For the Five Months Ended November 30, 2019

	Actual Students	Actual Rate	Actual Bill	Budgeted Students	Budgeted Rate	Budgeted Bill	Unit Variance	Dollar Variance
REGULAR ED								
Allentown City SD	1,214	10,407.66	1,052,908.27	1,205	10,312.53	1,035,549.89	9	17,358.38
Bethlehem Area SD	767	12,516.18	799,992.51	760	12,099.34	766,291.53	7	33,700.98
Catasauqua Area SD	5	11,909.52	4,962.30	5	12,550.70	5,229.46	-	(267.16)
East Penn SD	5	11,930.07	4,970.86	5	11,411.58	4,754.83	-	216.03
Easton Area SD	49	12,496.39	51,026.93	30	11,869.77	29,674.43	19	21,352.50
Northampton Area SD	5	12,412.51	5,171.88	20	12,099.75	20,166.25	(15)	(14,994.37)
Parkland SD	10	12,693.09	10,577.58	5	12,500.56	5,208.57	5	5,369.01
Salisbury Township SD	5	16,377.53	6,823.97	10	16,377.53	13,647.94	(5)	(6,823.97)
Saucon Valley SD	10	15,083.24	12,569.37	5	14,672.19	6,113.41	5	6,455.96
Whitehall-Coplay SD	25	10,395.25	21,656.79	45	9,916.35	37,186.31	(20)	(15,529.52)
Wilson Area SD	10	11,158.06	9,298.38	10	11,158.06	9,298.38	-	-
Total Regular Ed Students	2,105		1,979,958.84	2,100		1,933,121.00	5	46,837.84
SPECIAL ED								
Allentown City SD	80	25,721.16	171,474.40	75	\$ 25,069.18	156,682.38	5	14,792.02
Bethlehem Area SD	55	25,755.96	118,093.98	70	25,760.30	150,268.42	(15)	(32,174.44)
East Penn SD	5	26,275.42	10,948.09	5	25,053.81	10,439.09	-	509.00
Total Special Ed Students	140		300,516.47	150		317,389.89	(10)	(16,873.42)
Total Students	2,245		\$ 2,280,475.31	2,250		\$ 2,250,510.89	(5)	\$ 29,964.42

**Lehigh Valley Dual Language Charter School
Cash Flow Forecast
As of November 30, 2019**

	Cash Forecast
Net Cash @ 11/30/2019 (Not including investment or CD's to cover lines of credit)	\$ 927,443
Estimated School District Payments	530,000
Estimated Payroll @ 12/6/19	(108,916)
Estimated PSERS @ 12/10/19	(9,652)
Estimated 403b @ Contribution 12/10/19	(7,806)
Estimated Accounts Payable @ 12/10/19	(50,000)
Title Funds @ 12/19/19	56,769
Estimated Payroll @ 12/20/19	(108,916)
PSERS ER @ 12/20/19	(141,684)
Estimated 403b @ Contribution 12/20/19	(7,806)
Estimated Accounts Payable 12/20/19	(100,000)
Projected Cash @ 12/31/19	<u>\$ 979,432</u>
<u>JANUARY 2020</u>	
Estimated School District Payments	530,000
Estimated Payroll @ 01/03/20	(108,916)
Estimated PSERS @ 01/10/20	(9,652)
Estimated 403b @ Contribution 01/10/20	(7,806)
Title Funds @ 01/16/20	56,769
Estimated Accounts Payable @ 01/17/20	(150,000)
Estimated Payroll @ 01/17/20	(108,916)
Estimated 403b @ Contribution 01/17/20	(7,806)
Estimated Payroll @ 01/31/20	(108,916)
Estimated Accounts Payable 01/31/20	(100,000)
Projected cash @ 01/31/20	<u>\$ 964,189</u>

Lehigh Valley Dual Language Charter School
Aging Schedule & Recommended Payment Schedule
As of November 30, 2019

	Current	1 - 30	31 - 60	61 - 90	> 90	A/P @ 11/30/19	Estimated Payables	Total Payables	Paid 12/15/2019	Remaining Balance
601 Broad Development Group, LLC	\$ (48,975.99)	-	\$ -	\$ -	\$ -	(48,975.99)	\$ 48,975.99	\$ -	\$ -	\$ -
Geisinger Quality Options, Inc.	(51,397.11)	-	-	-	-	(51,397.11)	51,397.11	-	-	-
Guardian Dental	(3,779.43)	-	-	-	-	(3,779.43)	3,779.43	-	-	-
Unum Life Insurance Company of America	(2,162.60)	-	-	-	-	(2,162.60)	2,162.60	-	-	-
Unum Life Insurance Company of America EE	(188.76)	-	-	-	-	(188.76)	188.76	-	-	-
TOTAL	\$ (104,152.53)	\$ -	\$ -	\$ -	\$ -	\$ (104,152.53)	\$ 104,152.53	\$ -	\$ -	\$ -

**Lehigh Valley Dual Language Charter School
Transaction List by Vendor
November 2019**

Type	Date	Num	Memo	Account	Split	Debit	Credit
601 Broad Development Group, LLC							
Bill	11/01/2019	November 2019		10-0420-0420 Accounts Payable	10-2620-441-000 Rental Broad St		48,975.99
Bill Pmt -Check	11/01/2019	5313		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		48,975.99
Bill	11/01/2019	6011D1ES1119		10-0420-0420 Accounts Payable	10-2620-622-000 Electric		4,828.93
Bill	11/01/2019	6011D1ES1119W		10-0420-0420 Accounts Payable	10-2620-424-000 Water & Sewer		75.58
Bill Pmt -Check	11/22/2019	5339		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		4,902.51
Bill Pmt -Check	11/22/2019	5350		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		48,975.99
Check	11/25/2019	1295	Additional security deposit	Lafayette - Operating 6078	10-2620-441-000 Rental Broad St		4,861.21
Affordable Pest Control							
Bill Pmt -Check	11/08/2019	5314	Acct # 3251	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		180.00
Anthony DeNicola							
Bill	11/01/2019	110119		10-0420-0420 Accounts Payable	10-1110-300-000 Puch Prof & Tec		600.00
Bill Pmt -Check	11/08/2019	5315		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,230.00
Bill	11/08/2019	110819		10-0420-0420 Accounts Payable	10-1110-300-000 Puch Prof & Tec		480.00
Bill	11/15/2019	111519		10-0420-0420 Accounts Payable	10-1110-300-000 Puch Prof & Tec		480.00
Bill Pmt -Check	11/22/2019	5340		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		960.00
Barnes & Noble Inc							
Check	11/19/2019	eft		Lafayette - Operating 6078	10-1110-640-000 Books & Periodi		260.13
Cams Care							
Check	11/26/2019	eft		Lafayette - Operating 6078	10-2390-610-000 Office of Princ		135.00
Cardmember Service							
Bill	11/06/2019	110619	Acct # 5088 7047	10-0420-0420 Accounts Payable	-SPLIT-		2,084.82
Bill Pmt -Check	11/22/2019	5351	Acct # 5088 7047	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,084.82
Cintas Corporation # 101							
Bill Pmt -Check	11/08/2019	5316		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,747.65
City of Bethlehem							
Check	11/01/2019	1293	License Fee	Lafayette - Operating 6078	10-2519-810-000 Dues & Fees		25.00
Corporate Environments							
Bill Pmt -Check	11/08/2019	5317		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		50.93
Da Vinci Science Center							
Check	11/20/2019	eft		Lafayette - Student 6080	10-3210-580-000 Travel		459.50
Decker Equipment							
Bill Pmt -Check	11/08/2019	5318		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		4,164.42
Dr. Janice Soltkov							
Bill	11/15/2019	111519		10-0420-0420 Accounts Payable	10-1110-300-000 Puch Prof & Tec		800.00
Bill Pmt -Check	11/22/2019	5341		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		800.00
e3 Midlantic Technologies Group							
Bill Pmt -Check	11/08/2019	5319		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		155.82
Fraser Advanced Information Systems							
Bill Pmt -Check	11/08/2019	5320	LV17	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		15.16
Fraser Advanced Information Systems 129							
Bill Pmt -Check	11/08/2019	5321	603-0188129	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,959.02
Geisinger Quality Options, Inc.							
Bill	11/01/2019	November 2019	Group # 10118227	10-0420-0420 Accounts Payable	-SPLIT-		59,676.34
Bill Pmt -Check	11/22/2019	5352	Group # 10118227	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		51,397.11
Global Innovations Coterie, LLC 2012							
Bill	11/01/2019	19-0309		10-0420-0420 Accounts Payable	10-2620-610-000 General Supplie		168.30
Bill Pmt -Check	11/22/2019	5342		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		168.30
Guardian Dental							
Bill	11/01/2019	November 2019		10-0420-0420 Accounts Payable	-SPLIT-		3,779.43

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
November 2019

Type	Date	Num	Memo	Account	Split	Debit	Credit
Bill Pmt -Check	11/27/2019	EFT		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		3,779.43
Check	11/04/2019	eft		Lafayette - Operating 6078	10-2390-530-000 (Communications)	14.15	
Bill	11/06/2019	110619	Tuition Reimbursement	10-0420-0420 Accounts Payable	10-1110-240-000 Tuition Reimbur		1,000.00
Bill Pmt -Check	11/08/2019	5322	Tuition Reimbursement	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,000.00
Bill	11/01/2019	04		10-0420-0420 Accounts Payable	10-3210-300-000 Purch Prot & Te	360.00	
Bill Pmt -Check	11/08/2019	5323		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	360.00	
Bill	11/15/2019	05		10-0420-0420 Accounts Payable	10-3210-300-000 Purch Prot & Te	300.00	
Bill Pmt -Check	11/22/2019	5343		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	300.00	
Check	11/19/2019	eft		Lafayette - Operating 6078	10-2390-630-000 (food)	75.00	
Bill	11/01/2019	110119		10-0420-0420 Accounts Payable	10-2620-430-006 Building	240.00	
Bill Pmt -Check	11/08/2019	5324		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	240.00	
Lakeshore Learning Materials							
Bill	11/06/2019	2983231119		10-0420-0420 Accounts Payable	10-1110-610-000 General Supplie	533.54	
Bill Pmt -Check	11/22/2019	5344		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	533.54	
Check	11/18/2019	eft		Lafayette - Student 6080	10-2390-630-000 (food)	41.14	
Check	11/06/2019	1294	Refund	Lafayette - Operating 6078	10-1110-210-000 Group Insurance	38.38	
Check	11/12/2019	eft	Alternative Plan Deposit	Lafayette - Operating 6078	-SPLIT-	8,127.89	
Check	11/21/2019	eft	Alternative Plan Deposit	Lafayette - Operating 6078	-SPLIT-	8,301.30	
Check	11/01/2019	eft		Lafayette - Operating 6078	10-1110-610-000 General Supplie	152.96	
Monks Security Systems							
Bill	11/01/2019	20940-10325		10-0420-0420 Accounts Payable	10-2620-430-006 Building	155.00	
Bill	11/01/2019	20940-10328		10-0420-0420 Accounts Payable	10-2620-430-006 Building	25.00	
Bill	11/01/2019	20940-10327		10-0420-0420 Accounts Payable	10-2620-430-006 Building	375.00	
Bill	11/05/2019	20940-10355		10-0420-0420 Accounts Payable	10-2620-430-006 Building	200.00	
Bill Pmt -Check	11/22/2019	5345		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	755.00	
Check	11/26/2019	eft		Lafayette - Operating 6078	10-2519-810-000 Dues & Fees	316.00	
Palmeri Transportation Inc							
Bill Pmt -Check	11/08/2019	5325		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	2,340.00	
Pesi Inc							
Check	11/26/2019	eft		Lafayette - Operating 6078	10-2390-610-000 Office of Princ	75.13	
Priscilla Ruth Rivera							
Bill Pmt -Check	11/08/2019	5326		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	240.00	
Provident Life and Accident Ins Co							
Bill Pmt -Check	11/08/2019	5327		Lafayette - Operating 6078	10-0420-0420 Accounts Payable	1,060.05	
PSERS							
Check	11/08/2019	eft		Lafayette - Operating 6078	10-0460-0461 PSERS	9,652.36	
ReadyRefresh							
Bill Pmt -Check	11/08/2019	5328	0447919689	Lafayette - Operating 6078	10-0420-0420 Accounts Payable	54.80	
Repice & Taylor, Inc							
Bill	11/01/2019	4706		10-0420-0420 Accounts Payable	10-2390-530-000 (Communications)	426.62	

Lehigh Valley Dual Language Charter School
Transaction List by Vendor
November 2019

Type	Date	Num	Memo	Account	Split	Debit	Credit
Bill	11/01/2019	4705		10-0420-0420 Accounts Payable	10-2515-300-000 Financial Accou		5,974.00
Bill Pmt -Check	11/08/2019	5329		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		6,400.62
Rosado Floor and Cleaning Maintenance							
Bill	11/04/2019	0007		10-0420-0420 Accounts Payable	10-2620-430-006 Building		1,500.00
Bill Pmt -Check	11/08/2019	5330		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,500.00
Sara Flyte							
Bill	11/06/2019	110619	Tuition Reimbursement	10-0420-0420 Accounts Payable	10-1110-240-000 Tuition Reimbur		1,000.00
Bill Pmt -Check	11/08/2019	5331	Tuition Reimbursement	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,000.00
Scholastic Inc.							
Check	11/27/2019	eft		Lafayette - Student 6080	10-1110-640-000 Books & Periodi		1,590.50
Check	11/27/2019	eft		Lafayette - Student 6080	10-1110-640-000 Books & Periodi		230.02
Selective Insurance Company of America							
Bill	11/10/2019	111019	Acct # 915-883-402	10-0420-0420 Accounts Payable	10-2620-523-000 General Propert		1,331.00
Bill Pmt -Check	11/22/2019	5353	Acct # 915-883-402	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,331.00
Staples Advantage							
Bill Pmt -Check	11/08/2019	5332		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		529.72
Stotz & Fatzinger Office Supply							
Bill	11/04/2019	242090		10-0420-0420 Accounts Payable	10-2390-610-000 Office of Princ		760.33
Bill Pmt -Check	11/08/2019	5333		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		1,964.71
Streamline HR							
Check	11/15/2019	eft		Lafayette - Operating 6078	10-2514-302-000 Payroll Fees		1,066.00
The MacMain Law Group LLC							
Bill	11/04/2019	10444	10047-001	10-0420-0420 Accounts Payable	10-2350-300-000 Legal		260.00
Bill Pmt -Check	11/08/2019	5334	10047-001	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		154.50
Bill Pmt -Check	11/22/2019	5346	10047-001	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		280.00
UGI Utilities, Inc.8355							
Bill Pmt -Check	11/08/2019	5335	511310752027	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		209.42
UNUM Life Insurance Company of America							
Bill	11/01/2019	November 2019	0656929-001 0	10-0420-0420 Accounts Payable	-SPLIT-		2,233.94
Bill Pmt -Check	11/22/2019	5347	0656929-001 0	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,162.60
UNUM Life Insurance Company of America EE							
Bill	11/01/2019	November 2019	0656930-001 6	10-0420-0420 Accounts Payable	-SPLIT-		266.76
Bill Pmt -Check	11/22/2019	5348	0656930-001 6	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		188.76
Valley Market							
Check	11/22/2019	eft		Lafayette - Student 6080	10-2390-630-000 (food)		13.05
Verizon Wireless							
Bill Pmt -Check	11/08/2019	5336		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		729.84
Vision Service Plan							
Bill	11/01/2019	November 2019		10-0420-0420 Accounts Payable	10-1110-210-000 Group Insurance		732.66
Bill Pmt -Check	11/08/2019	5337		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		732.66
Vista Higher Learning							
Bill	11/01/2019	SH184744		10-0420-0420 Accounts Payable	10-1110-640-000 Books & Periodi		2,520.43
Bill Pmt -Check	11/22/2019	5349		Lafayette - Operating 6078	10-0420-0420 Accounts Payable		2,520.43
Waste Management of Pennsylvania, Inc.							
Bill Pmt -Check	11/09/2019	5338	20-38594-63007	Lafayette - Operating 6078	10-0420-0420 Accounts Payable		882.73