

Lehigh Valley Dual Language Charter School

Board of Trustee Meeting

Agenda

Tuesday – December 13, 2022

6:00 p.m. Public Meeting

1. Approval of LVDLCS November 15, 2022 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Renovation Updates
 - Financial Audit Update
6. New Business
 - Parent Volunteer Hours
 - Social Worker /Guidance Counselor Report
 - Achievement Data Report - Informational
 - Administrative Area Construction
7. Personnel
 - None
8. Courtesy of the Floor – Non Agenda Items
9. Correspondence and Other
 - a. Public Comment and Correspondence
10. Next Board Meeting-Tuesday, January 24, 2023, at LVDLCS at 6:00 p.m.
11. Adjournment

Lehigh Valley Dual Language Charter School

Board of Trustees Meeting

Tuesday November 15, 2022 - 6:00 p.m.

Welcome and Introductions

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

Board Members Present: Mr. Lopez, Mr. Santana, Ms. Parrales, Ms. Weaver

Excused: Mrs. Gutierrez

Staff Present: Mrs. Herrmann, Ms. Perez, Ms. E. Gonzalez, Mr. Gomez

Google Meet Present: Dr. Rance-Roney- Board Member, Ms. A. Gonzalez, Ms. Corton, Ms. Santiago

Guest: Jesse Bean from Charter Choices

Approval of Minutes

Ms. Weaver requested a review of the board meeting minutes for the month of October 18, 2022.

Mr. Lopez called for a motion to **approve the October 18, 2022, 2022 meeting minutes**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

1. School Activities

- October 21st: Fiesta Latina (6:00 - 7:30 p.m.) - Event Report Attached
- November 2nd: End of the 1st Marking Period
- November 4th: Corey the Dribbler (Kinder - 4th Grade)
- November 8th: School Closed / Professional Development
- November 11th: 8th Grade Trip to Charter Arts High School
- November 14th - 22nd: Scholastic Book Fair

Upcoming Events

- November 21st and 22nd: Parent Teacher Conferences (Early Dismissal)
- November 23rd - November 28th: Fall Break
- December 2nd: Picture Retake Day

2. Facilities

- Fire Drills -
 - October 18 at 8:50 a.m. (3min 48sec)
 - November 2 at 1:50 p.m. (3min 30 sec)
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 456 (as of 11/8/2022)
- Transportation – No transportation issues at this time

- Waiting List – 23
- PIMS – All reports have been submitted on time.

4. **Community Support**

- Social Work Department scheduling outside service providers to attend Monday, November 21st evening parent / teacher conferences.

5. **Student Services**

- Center for Humanistic Change - 5th Grade Presentations - Botvin Life Skills Program: 10/4 and 10/11

6. **Programs**

- After School Program - October Attendance Report
 - Current Enrollment - 63
 - Average Attendance for October - 61

7. **Leadership Team Meetings – held weekly**

Financial Report and Approval of Payments: Mr. Jesse Bean guided the Board through the review of finances, LVDLCS's Balance Sheet at October 31st showed Cash (Checking Account + Investments) at \$2.3M+, and has essentially returned to FY21 levels after a capital outlay in Summer '21. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 10/31/22 has grown to \$2.1M, while Accounts Payable is \$109K and Accrued Payroll is \$277K. For the 4 months ending 10/31/2022, the school has an operating surplus of \$535K, and its financial health metrics remain strong: Current Ratio = 2.9 (Standard = 1.1), Debt Ratio = 67.0% (Standard = Less than 85%), while Days COH is low but increasing (49 Days, compared to a 60-Day Standard).

Ms. Weaver called for a motion to **approve the fiscal year financial report ending October 31st, 2022 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

- **Renovation Update** – The paving of the parking lot it is still pending and they still hope to complete it by the end of the month before the weather gets cold. The building is conducting plumbing on the middle side of the school for their second floor apartments, nothing to do with the school. Instructional staffs in the affected are managing; they have to be relocated to the community center side for the duration of the disruption.
- **W2A - Review Acoustical Bid Awards** – The project was advertised in the paper per regulation on 3 different dates, W2A was here, November 4, by 4:00 p.m. for the reading of the bid, only one company responded out of all the companies who were informed. Acoustical Spray Insulators, Inc. Base bid for the installation of K-13 (1" color light grain) in the gym at \$28,428.00.

Mr. Santana called for a motion to **approve Acoustic Spray Insulators, Inc. and accept the bid as presented.** Motion was seconded by Mr. Santana. Motion was approved unanimously.

- **Acceptable Technology Use Policy – Second Reading**-Revised by solicitor October 2022. Revised/added as follows:
 - Examples of prohibited sites include, but are not limited to, facebook.com, Instagram, Twitter, and TikTok, in addition to any sites that enable students to participate in live discussion or to post material.
 - Users are not permitted to use technology resources to cause or threaten to cause harm to others or damage to property.
 - Users may not use their school email account, on or off campus, or their non-school email account while on campus, to send messages that are threatening, harassing, discriminatory, obscene, or otherwise inappropriate as solely determined by the school’s administration.

Mr. Lopez called for a motion to **approve Acceptable Technology Use Policy after the 2nd reading**. Motion was seconded by Ms. Parrales. Motion was approved unanimously.

- **Social Media Acceptable Use Policy - Second Reading**-Revised by solicitor October 2022. Added as follows:
 - As used in this policy, “social media” is defined broadly to include online platforms that facilitate activities such as professional or social networking, posting commentary or opinions, and sharing pictures, audio, video, or other content. “Social media” includes personal websites and all types of online communities, including, but not limited to blogs, forums, Twitter, Facebook, LinkedIn, YouTube, Instagram, and Snap Chat, message boards, and chat rooms.
 - Anything posted on an employee’s social media account or other Internet content for which the employee is responsible is covered by all LVDLCS policies, rules, regulations, and guidelines, including, but not limited to, the LVDLCS Equal Employment Opportunity and Non-Discrimination, Anti-Harassment, Confidential and Proprietary Information, and Technology Acceptable Use policies.
 - You should not post content on social media that violates LVSLCS’s discrimination or harassment policies, or that is threatening or obscene.
 - LVDLCS is free to view and monitor an employee’s Web site or blog at any time without consent or previous approval.

Ms. Parrales called for a motion to **approve the Social Media Acceptable Use Policy after the 2nd reading**. Motion was seconded by Mr. Lopez. Motion was approved unanimously.

- **Lil’ Shopper’s Shoppe** – The school is schedule to receive send home material this week and the merchandise will be arriving the week of December 2. The merchandise will be displayed from December 12 -16.
- **Scholarship Contributions** – A contributors list was provided to the board for information. The Scholarship fund collection is at \$8,145.00.

New Business

- **2022 Winter Saturday School** – This program would specifically target the student population that will be participating in the Pennsylvania System of School Assessment testing. The objective of the program is to provide the support, skills, and strategies to ensure student achievement on the PSSA Reading and

Math Assessment. Total anticipated cost of the program is \$26,240.00 for personnel, taxes and student incentive. The program will begin in January of 2023.

Mr. Lopez called for a motion to **approve the 2022 Winter Saturday School as presented**. Motion was seconded by Ms. Parrales. Motion was approved unanimously.

- **Embassy Bank Credit Cards** – The school open two new credit card accounts for daily operations use with a limit of \$20,000, (\$10,000 each.) The school had to request new credit cards as other bank denied the used of their card.
- **Q1 Discipline Report-** Total Discipline Referrals were 9, low compare to 51 during Q1 of 2021-2022, with 8 students with Referrals out of 455 students.
- **Discard List** – A discard list of 11 old radios were presented to the board for donation.

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

Personnel

- None

Other

- **Courtesy of the Floor – Non Agenda Items**
 - Thank you to Mr. Santana for the invitation to attend the harvest festival last month.
 - The LV STEAM Academy application was submitted, thank you to LVDCS for their support and assistance by administration and staff.
- **Public Comment and Correspondence**
 - News Article
 - Thank you notes from staff for holiday incentive
 - Field Trips:
06/06/2023 – Jacobsburg Environmental Education Center – 7th Grade

Mr. Lopez called for a motion to approve all Field Trip as presented, also to include transportation cost. Motion was seconded by Ms. Parrales. Motion was accepted unanimously.

Next Board Meeting will be Tuesday December 13, 2022 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Mr. Santana seconded by Dr. Rance-Roney. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:36 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
December 13, 2022

1. School Activities

- November 21st and 22nd: Parent Teacher Conferences (Conference Attendance Attached)
- November 14th - 22nd: Scholastic Book Fair (Total Sales including LVDLCS vouchers: \$11,592.64)
- December 2nd: Picture Retake Day
- December 8th: After School End of Session Parent Event
- December 12th - 16th: Holiday Shoppe

Upcoming Events

- December 16th: Funny Magic Show Assembly for Kinder - 4th Grade
- December 23 - January 2nd: Winter Break
- January 3rd: Return to School

2. Facilities

- Security Drill -
 - November 22nd - LVDLCS was locked down for an intruder drill from 9:15 until 9:22 AM.
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 456 (as of 12/5/2022)
- Transportation – No transportation issues at this time
- Waiting List – 23
- PIMS – All reports have been submitted on time.

4. Community Support

- Hispanic Center of the Lehigh Valley attended evening conferences on November 21, 2022 providing food pantry and other programming information.

5. Student Services

- PPL presentation on energy efficiency education for 5th - 8th grades on 11/6/22

6. Programs

- Explorers Program -
 - 20 7th and 8th grade students enrolled
 - Average attendance for November: 19
- After School Program -November Attendance Report
 - Current Enrollment - 58
 - Average Attendance for October - 51

7. Leadership Team Meetings – held weekly

LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised
September	Dress Down Day	\$302.75
October	Dress Down Day	\$207.00
November	Dress Down Day	\$306.19
December	Dress Down Day	
January	Dress Down Day	
February	Dress Down Day	
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	



Fall Conference Attendance

Dates: November 21 and 22, 2022

Virtual and In-Person Conferences offered for all parents

ELEMENTARY ATTENDANCE (Kinder - 6th Grade)

Grade Level	# of in person	# of virtual	% of attendance
Kinder	12	26	73%
First	13	33	87%
Second	16	19	65%
Third	3	35	72%
Fourth	18	16	71%
Fifth	14	24	70%
Sixth	17	21	75%

Average Elementary Attendance: 73.2%

MIDDLE SCHOOL (7th and 8th Grades) ATTENDANCE

Teacher	# of in person	# of virtual
P. Ciccarone	10	0
N. Lewis	10	0
S. Gonzalez	8	2
N. Lambert	3	5
L. Colon	8	0

Total Number of Conferences: 46

Instructional Support Conferences:

Learning Support: 16

English Language: 9

Lehigh Valley Dual Language Charter School

Financial Statements

As of November 30, 2022

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December 2022

**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.

December Board Summary:

LVDLCS's Balance Sheet at November 30th showed Cash (Checking Account + Investments) at \$1.9M+, and has essentially returned to FY21 levels after a capital outlay in Summer '21. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 11/30/22 has grown to \$2.2M, while Accounts Payable is \$129K and Accrued Payroll is \$365K. For the 5 months ending 11/30/2022, the school has an operating surplus of \$596K, and its financial health metrics remain strong: Current Ratio = 2.7 (Standard = 1.1), Debt Ratio = 66.8% (Standard = Less than 85%), while Days COH is below standard (33 Days, compared to a 60-Day Standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$1,949,952 at November 30th, a decrease of \$136K from the prior year-end (6/30/2022) due to several factors: receipt of federal grants (decrease of \$530K in receivables), increase in District (Tuition) Receivables (now \$1M) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on November 30th, 2022 represent a \$446,382 decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months, a \$79K reduction in Accounts Payable/Accrued Expenses and repayment of the school's Line of Credit (\$125K).
- The building purchase in August 2021 is reflected as a Fixed Asset (\$9.8M) and as a Long-Term Liability (\$7.4M) on the Balance Sheet, as well as on the Budget-to-Actual report in a separate expense section.

2. Budget to Actual for the Five (5) Months Ended November 30, 2022

- YTD Revenues from Local School Districts of \$2,548,185 are just over budget (+\$5K) as the total number of enrolled students is close to the budgeted target (456 Actual vs. 459 Budgeted).
- YTD Expenses of \$2,538,993 are below budget (by \$427K) through five (5) months of activity as the school's operating costs were reduced over the summer. Variances in Supplies, Property Services and other areas are expected to normalize as the school year progresses.
- The school shows a YTD Operating Surplus of \$596,636 at 11/30, a figure that mirrors the reduction in Current Liabilities and the increase in Current Assets. This surplus is unlikely to grow significantly as expense variances should normalize (noted previously). We now project a year-end surplus of \$148,044.

3. Financial Updates with Potential Impact on PA Charter School Community

- **Employee Retention Credit “ERC”:**

In response to the COVID-19 pandemic, the federal government initiated a program known as ERC. The potential benefit of this program is to provide tax credits of \$5,000 per employee (2020) and \$7,000 per employee (2021) to eligible employers. Recently, there has been an increase in activity from consultants offering to work with charter schools to apply for the ERC. There is some language around “the instrumentality of a government agency test” regarding eligibility. In PA, charters are widely considered an instrument of a local government, if not a government agency themselves.

Charter Choices is not in a place to determine eligibility and we are suggesting that charter schools in PA contact their attorney for an opinion before applying for the ERC.

- **Grant Reminders:**

Charter Schools participate in numerous state and federal grant and reimbursement programs, which are governed by various rules and regulations of the grantor agencies (PDE, USDOE, etc). Costs charged to the respective grant programs and reimbursement programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that a Charter School has not complied with the rules and regulations governing the grants and reimbursement programs, refunds of any money received may be required and the collections may be impaired.

PDE will begin to audit/monitor COVID-19 related federal grants (CARES, ESSER, ARP, etc.) in 2023. It has become increasingly important that school-based personnel are abiding by all federal procurement guidelines for Fixed Assets (such as technology, furniture, vehicles, etc.) as well as complying with all bidding requirements for professional services (general contracting, educational consulting, etc.) that exceed prescribed thresholds. The Charter Choices compliance team has provided these requirements to contacts at each school – please let us know if you would like us to re-send and/or schedule a time to review the federal requirements.

Lehigh Valley Dual Language Charter School Comparative Balance Sheets - Summary

	Prior Year and Current Month			
	Year Ending 06/30/2022	Period Ending 10/31/2022	Month Ending 11/30/2022	Variance from 06/30/22
				Actual
ASSETS				
Current Assets				
Cash & cash equivalents	818,856	981,907	675,343	(143,512)
Investments	1,266,655	1,273,003	1,274,609	7,953
District receivables	219,178	509,696	1,033,512	814,333
Federal receivables	531,530	1,451	1,230	(530,299)
Other receivables	18,980	18,980	18,980	-
Other current assets	9,917	60,016	109,838	99,922
Total Current Assets	<u>2,865,116</u>	<u>2,845,053</u>	<u>3,113,512</u>	<u>248,397</u>
Noncurrent Assets				
Fixed assets	9,797,347	9,797,348	9,797,347	-
Other noncurrent assets	828,920	828,920	828,920	-
Total Noncurrent Assets	<u>10,626,267</u>	<u>10,626,268</u>	<u>10,626,267</u>	<u>-</u>
TOTAL ASSETS	<u>13,491,383</u>	<u>13,471,321</u>	<u>13,739,779</u>	<u>248,397</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses	224,363	191,488	193,898	(30,465)
Accrued salaries & benefits	608,918	276,895	365,007	(243,911)
Current portion of debt	713,415	588,415	588,414	(125,000)
490-Other current liabilities	-	1,134	1,134	1,133
Total Current Liabilities	<u>1,546,696</u>	<u>1,057,932</u>	<u>1,148,453</u>	<u>(398,243)</u>
Long-term liabilities				
Long-term notes & leases payable	7,576,098	7,429,130	7,430,132	(145,966)
Pension liabilities	6,558,884	6,558,884	6,558,884	-
Other non-current liabilities	51,700	51,700	51,700	-
Total Long-term liabilities	<u>14,186,682</u>	<u>14,039,714</u>	<u>14,040,716</u>	<u>(145,966)</u>
Total Liabilities	<u>15,733,378</u>	<u>15,097,646</u>	<u>15,189,169</u>	<u>(544,209)</u>
Equity	(2,241,995)	(1,626,325)	(1,449,390)	792,606
TOTAL LIABILITIES & EQUITY	<u>13,491,383</u>	<u>13,471,321</u>	<u>13,739,779</u>	<u>248,397</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of November 30, 2022

	Year To Date 11/30/2022		Year Ending 06/30/2023		Variance	Drivers of variance
	Actual	Operating Budget	Projection	Operating Budget		
Average Daily Membership						
ADM - regular education	428	427	428	427	1	
ADM - special education	28	29	28	32	(4)	
Total Average Daily Membership	456	456	456	459	(3)	
REVENUES						
District per pupil revenues	2,548,185	2,542,949	6,012,637	6,103,077	(90,439)	
Other Local Revenues	21,202	21,304	77,178	78,952	(1,775)	
State Revenues	22,697	23,908	32,716	34,423	(1,706)	
Federal Revenues	543,545	554,633	1,670,753	1,661,243	9,510	
TOTAL REVENUES	3,135,629	3,142,794	7,793,284	7,877,695	(84,410)	
EXPENDITURES						
Salaries	1,004,749	1,281,971	3,310,159	3,548,294	(238,135)	
Other Compensation	149,000	121,383	159,616	180,000	(20,383)	
Benefits	617,740	679,856	1,725,316	1,787,431	(62,116)	
Professional & technical services	79,740	87,801	235,601	213,045	22,556	
Property services	164,362	250,407	617,442	600,976	16,466	
Other purchased services	140,441	128,597	440,118	413,606	26,512	
Supplies	129,927	149,832	425,031	408,969	16,062	
Property, furniture & equipment	25,150	1,136	75,150	52,726	22,424	
Other expenditures	31,915	20,186	68,753	48,447	20,306	
Other uses of funds - debt service	195,969	245,054	588,054	588,129	(75)	
TOTAL EXPENDITURES	2,538,993	2,966,223	7,645,240	7,841,623	(196,383)	
CHANGE IN FUND BALANCE	596,636	176,571	148,044	36,072	111,972	

Lehigh Valley Dual Language Charter School
4 - Key Performance Indicators
 As of November 30, 2022

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2022	11/30/2022			
	Unaudited	Actual			
Short-Term Indicators					
Total margin	3.1 %	3.1 %	At least 0%	FYE net income / revenue	
Current ratio	1.9	2.7	At least 1.1	Current assets / current liabilities	
Days cash on hand	38.5	32.7	At least 60 days	Total cash / average daily spend	
Long-Term Indicators					
Fund balance	19.7 %	28.0 %	5-12%	% of revenue	
Debt ratio	72.5 %	66.8 %	At most 85%	Total liabilities / total assets	
Per Pupil Metrics					
Per pupil revenues	20,513	17,091		Revenues / ADM	
Per pupil expenditures	19,874	16,553		Expenditures / ADM	

Lehigh Valley Dual Language Charter School
Comparative Balance Sheets - Detail
Prior Year and Current Year to Date

	Year Ending 06/30/2022	Year To Date 11/30/2022	
	Unaudited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,856	675,343	(143,512)
Investments	1,266,655	1,274,609	7,953
District receivables			
District Per Pupil - 2020-21	(2,355)	(2,355)	-
District Per Pupil - 2021-22	221,533	13,561	(207,973)
District Per Pupil - 2022-23	-	1,022,306	1,022,306
Total District receivables	219,178	1,033,512	814,333
Federal receivables			
Title I	163,322	-	(163,321)
Title II	16,253	-	(16,253)
Title III	12,480	-	(12,480)
Title IV	12,425	-	(12,426)
IDEA	21,774	-	(21,773)
ARP ESSER	297,894	-	(297,894)
ARP IDEA	6,145	1,230	(4,915)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	531,530	1,230	(530,299)
Other receivables	18,980	18,980	-
Other current assets	9,917	109,838	99,922
Total Current Assets	2,865,116	3,113,512	248,397
Noncurrent Assets			
Fixed assets			
Land	1,800,000	1,800,000	-
Buildings	7,310,866	7,310,867	-
Building improvements	639,713	639,712	-
Machinery & equipment	463,748	463,748	-
Furniture & fixtures	76,367	76,368	-
Accumulated depreciation on furniture & equipment	(515,525)	(515,525)	-
Construction in progress	22,178	22,177	-
Total Fixed assets	9,797,347	9,797,347	-
Other noncurrent assets			
Deferred outflows from pensions	808,260	808,260	-
Deferred outflows from OPEB	20,660	20,660	-
Total Other noncurrent assets	828,920	828,920	-
Total Noncurrent Assets	10,626,267	10,626,267	-
TOTAL ASSETS	13,491,383	13,739,779	248,397
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	224,363	193,898	(30,465)

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2022	Year To Date 11/30/2022	
	Unaudited	Actual	Increase (decrease)
Accrued salaries & benefits			
Accrued salaries & benefits	389,589	43,280	(346,309)
PSERS employee contributions	8,172	4,138	(4,035)
PSERS employer contributions	204,266	300,880	96,615
403b employee contributions	(5,731)	(407)	5,324
403b employer contributions	10,100	14,540	4,440
Employee life & disability	2,522	2,576	54
Total Accrued salaries & benefits	608,918	365,007	(243,911)
Current portion of debt			
Loans payable - current portion	588,415	588,414	-
Line of credit	125,000	-	(125,000)
Total Current portion of notes payable	713,415	588,414	(125,000)
490-Other current liabilities	-	1,134	1,133
Total Current Liabilities	1,546,696	1,148,453	(398,243)
Long-term liabilities			
Long-term notes & leases payable	7,576,098	7,430,132	(145,966)
Pension liabilities			
Other postemployment benefits (OPEB)	258,192	258,192	-
Net pension liability	5,571,494	5,571,494	-
Deferred inflows from pensions	677,858	677,858	-
Deferred inflows from OPEB	51,340	51,340	-
Total Pension liabilities	6,558,884	6,558,884	-
Other non-current liabilities	51,700	51,700	-
Total Long-term liabilities	14,186,682	14,040,716	(145,966)
Total Liabilities	15,733,378	15,189,169	(544,209)
Equity			
Nonspendable fund balance	272,507	272,507	-
Assigned fund balance	1,590,000	1,590,000	-
Unrestricted fund balance	(7,373)	589,264	596,636
Net investment in fixed assets	1,632,835	1,828,804	195,970
Amount provided for OPEB liability	(288,872)	(288,873)	-
Amount provided for pension	(5,441,092)	(5,441,092)	-
Total Equity	(2,241,995)	(1,449,390)	792,606
TOTAL LIABILITIES & EQUITY	13,491,383	13,739,779	248,397

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of November 30, 2022

	Year To Date 11/30/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	2,211,259	2,181,772	29,488	5,210,099	5,236,252	(26,153)
Revenue from districts - special education	336,926	361,177	(24,251)	802,538	866,825	(64,286)
Total District per pupil revenues	<u>2,548,185</u>	<u>2,542,949</u>	<u>5,237</u>	<u>6,012,637</u>	<u>6,103,077</u>	<u>(90,439)</u>
Other Local Revenues						
Interest	8,199	11,382	(3,184)	24,135	27,318	(3,184)
Student activity fees	1,894	882	1,011	12,678	11,666	1,012
Rental revenue	9,099	8,955	145	21,890	21,492	398
Restricted contributions	-	85	(85)	2,999	3,000	(1)
Miscellaneous local revenues	2,010	-	2,010	15,476	15,476	0
Total Other Local Revenues	<u>21,202</u>	<u>21,304</u>	<u>(103)</u>	<u>77,178</u>	<u>78,952</u>	<u>(1,775)</u>
State Revenues						
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	2,506	3,717	(1,211)	12,525	14,232	(1,706)
Total State Revenues	<u>22,697</u>	<u>23,908</u>	<u>(1,211)</u>	<u>32,716</u>	<u>34,423</u>	<u>(1,706)</u>
Federal Revenues						
IDEA pass-through	-	-	-	21,773	21,773	-
Title I	31,822	71,598	(39,777)	238,662	238,662	0
Title II	3,239	10,124	(6,884)	24,297	24,297	0
Title III	2,266	7,080	(4,814)	16,993	16,993	(1)
Title IV	2,222	6,943	(4,721)	16,662	16,662	1
Federal school lunch program	75,725	105,872	(30,148)	429,834	429,834	(1)
ESSER II	135,413	165,057	(29,643)	396,136	396,136	0
ARP ESSER	283,347	187,959	95,389	516,886	516,886	0
ARP ESSER learning loss	6,794	-	6,793	6,793	-	6,793
ARP ESSER summer programs	1,358	-	1,359	1,359	-	1,359
ARP ESSER afterschool programs	1,359	-	1,358	1,358	-	1,359
Total Federal Revenues	<u>543,545</u>	<u>554,633</u>	<u>(11,088)</u>	<u>1,670,753</u>	<u>1,661,243</u>	<u>9,510</u>
TOTAL REVENUES	<u><u>3,135,629</u></u>	<u><u>3,142,794</u></u>	<u><u>(7,165)</u></u>	<u><u>7,793,284</u></u>	<u><u>7,877,695</u></u>	<u><u>(84,410)</u></u>
EXPENDITURES						
Salaries						
Regular Instruction	468,071	597,637	(129,565)	1,562,478	1,662,807	(100,329)
Instructional Assistants	125,063	228,189	(103,126)	534,942	638,067	(103,125)
Special Education	39,295	48,707	(9,413)	132,485	141,898	(9,413)
Administration	239,933	244,024	(4,091)	654,865	658,956	(4,091)
Student & Staff Support	112,860	116,865	(4,004)	320,539	314,694	5,845
Noninstructional	19,527	46,549	(27,022)	104,850	131,872	(27,022)
Total Salaries	<u>1,004,749</u>	<u>1,281,971</u>	<u>(277,221)</u>	<u>3,310,159</u>	<u>3,548,294</u>	<u>(238,135)</u>
Other Compensation						
Employee insurance opt-out	-	2,009	(2,010)	3,991	6,000	(2,009)
Stipends	-	3,374	(3,374)	6,625	10,000	(3,374)
Bonuses	149,000	116,000	33,000	149,000	164,000	(15,000)
Total Other Compensation	<u>149,000</u>	<u>121,383</u>	<u>27,616</u>	<u>159,616</u>	<u>180,000</u>	<u>(20,383)</u>
Benefits						

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of November 30, 2022

	Year To Date 11/30/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Medical insurance	261,738	316,400	(54,662)	704,698	759,360	(54,662)
Dental insurance	20,309	22,672	(2,362)	52,051	54,413	(2,363)
Life insurance	12,432	-	12,431	12,431	-	12,431
Other group insurance	3,859	-	3,859	3,859	-	3,860
Social security contributions	83,933	90,773	(6,840)	252,135	258,975	(6,840)
PSERS defined benefit plans	164,586	184,408	(19,822)	500,670	520,491	(19,823)
Tuition reimbursement	9,013	2,585	6,428	21,346	14,919	6,428
Unemployment compensation	2,169	-	2,169	33,169	31,000	2,170
Workers' compensation	16,438	17,000	(562)	16,438	17,000	(562)
Retirement contributions - non-PSERS	33,320	46,018	(12,697)	118,577	131,273	(12,697)
Other employee benefits	9,943	-	9,942	9,942	-	9,942
Total Benefits	617,740	679,856	(62,116)	1,725,316	1,787,431	(62,116)
Professional & technical services						
Other contracted teaching services	-	14,164	(14,164)	19,831	33,996	(14,165)
Summer program services	3,480	-	3,480	3,480	-	3,480
Special education services	-	8,837	(8,837)	29,454	29,453	1
Other professional services	19,144	715	18,429	20,146	1,717	18,429
Professional development	664	12,621	(11,957)	27,956	30,293	(2,337)
IT services	6,315	-	6,315	6,316	-	6,316
Audit services	7,800	9,184	(1,383)	23,700	15,900	7,801
Payroll services	6,937	6,767	169	16,410	16,240	169
Legal services	3,400	4,166	(766)	12,567	10,000	2,567
Business services	31,500	31,346	154	75,241	75,446	(205)
Security services	500	-	500	500	-	500
Total Professional & technical services	79,740	87,801	(8,060)	235,601	213,045	22,556
Property services						
Maintenance & repairs	104,380	213,289	(108,910)	516,839	511,894	4,946
Utilities	50,525	28,362	22,164	78,888	68,068	10,819
Copier leases	9,457	8,756	701	21,715	21,014	701
Total Property services	164,362	250,407	(86,045)	617,442	600,976	16,466
Other purchased services						
Student transportation	-	8,343	(8,343)	27,810	27,810	-
Auto insurance	868	-	868	868	-	868
General property & liability insurance	13,917	8,986	4,931	18,410	17,972	438
Other insurance	5,363	-	5,363	5,363	-	5,363
Telecommunications services	(2,794)	21,024	(23,819)	44,696	50,459	(5,763)
Postage & shipping	2,257	333	1,924	2,724	800	1,924
Advertising	580	1,207	(626)	2,270	2,896	(626)
Printing & binding	-	65	(66)	91	157	(66)
Food service management - food costs	120,250	81,492	38,759	323,774	296,359	27,415
Travel	-	1,241	(1,241)	1,736	2,977	(1,241)
Miscellaneous purchased services	-	5,906	(5,906)	12,376	14,176	(1,800)
Total Other purchased services	140,441	128,597	11,844	440,118	413,606	26,512
Supplies						
Instructional supplies	33,394	76,506	(43,113)	89,265	98,265	(9,000)
Special education supplies	1,460	14,486	(13,026)	20,959	21,785	(825)
Health supplies	11,896	-	11,897	11,897	407	11,488
Administration	2,158	15,879	(13,722)	38,110	38,110	1
Maintenance Supplies	14,039	14,568	(529)	34,435	34,965	(529)
Food	732	2,323	(1,590)	6,152	7,741	(1,590)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of November 30, 2022

	Year To Date 11/30/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Meals & refreshments	105	-	105	104	-	104
Books & curricula	43,649	11,424	32,224	191,434	182,506	8,928
Tech supplies & software	22,179	8,645	13,534	22,179	12,000	10,179
Other general supplies	315	6,001	(5,686)	10,497	13,190	(2,694)
Total Supplies	<u>129,927</u>	<u>149,832</u>	<u>(19,906)</u>	<u>425,031</u>	<u>408,969</u>	<u>16,062</u>
Property, furniture & equipment						
Furniture & equipment	25,150	1,136	24,015	25,150	2,726	22,424
Computers	-	-	-	50,000	50,000	-
Property, furniture & equipment	<u>25,150</u>	<u>1,136</u>	<u>24,015</u>	<u>75,150</u>	<u>52,726</u>	<u>22,424</u>
Other expenditures						
Dues & fees	16,966	13,971	2,995	43,163	33,531	9,632
Bank fees	4	-	4	4	-	4
Interest expense	4,920	4,965	(45)	13,811	11,916	1,895
Late fees	35	-	35	35	-	35
Scholarships	-	1,250	(1,250)	1,750	3,000	(1,250)
Fees for student activities/trips	9,990	-	9,989	9,990	-	9,990
Other expenditures	<u>31,915</u>	<u>20,186</u>	<u>11,728</u>	<u>68,753</u>	<u>48,447</u>	<u>20,306</u>
Other uses of funds - debt service						
Redemption of principal	195,969	245,054	(49,084)	588,054	588,129	(75)
Other uses of funds - debt service	195,969	245,054	(49,084)	588,054	588,129	(75)
TOTAL EXPENDITURES	<u>2,538,993</u>	<u>2,966,223</u>	<u>(427,229)</u>	<u>7,645,240</u>	<u>7,841,623</u>	<u>(196,383)</u>
CHANGE IN FUND BALANCE	<u>596,636</u>	<u>176,571</u>	<u>420,064</u>	<u>148,044</u>	<u>36,072</u>	<u>111,972</u>

**Lehigh Valley Dual Language Charter School
Bill Payments**

Payment Date	Vendor Name	Account title	Memo	Amount
11/22/2022	601 Broad Development Group, LLC	Notes payable - long-term	Mortgage	50,003.73
11/01/2022	Lintons Food Service Management	Food service management - food costs	Meal Service SEPTEMBER 2022	42,473.35
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	19,216.04
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	10,527.26
11/29/2022	W2A Design Group	Building maintenance & repairs	Gymnasium Acoustical Improvements W2A Project No. 22030 For Professional Services: Period of 18 July through 4 November 2022	8,016.25
11/21/2022	School Health Corporation	General supplies	SPOT VISION SCREENER W/CASE & 5 YR SCS For every \$10,000 spent on qualifying models - unlock a \$500 rebate: Offer available on purchases made from July 1, 2022	7,980.00
11/23/2022	Carbon Lehigh Intermediate Unit	Technology supplies & software	08092022NURSE 462.00 CLIU PowerSchool SIS Hosting and Support PowerSchool 07/01/22 06/30/23	7,063.98
11/09/2022	Colonial Intermediate Unit	Technical services	CIU20 Contract - Virtual Server - \$1,800.00/year - 2223 (detail attached) Hosted Firewall - 1st Quarter 2223 (detail attached) WAN/Internet - 2223 - 1st Quarter Billing (detail attached)	6,315.59
11/07/2022	Charter Choices, Inc.	Accounting services	Monthly contract -Service performed per contract for the month.	6,300.00
11/09/2022	Wright Specialty Premium Trust	General property & liability insurance	Commercial Package 7NA5CP0001285-00 07/01/2022 09/01/2023	6,262.00
11/21/2022	PPL Electric Utilities	Electricity	Acct Number# 98220-20029 Meter 300959298 Sep - Oct 31	5,740.65
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	5,490.30
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	5,439.92
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	5,112.52
11/01/2022	Dual Temp Company, Inc.	Building maintenance & repairs	SERVICE 9/8/22, 9/13/22 MS - MATERIAL AND LABOR	3,315.65
11/09/2022	Colonial Intermediate Unit	Telecommunications services	CIU20 Contract - Phone System Services - 1st Quarter 2223 (detail attached)	2,900.50
11/09/2022	Medserv Healthcare Solutions	General supplies	Cardiac Science Powerheart G5 AED Cardiac Science Powerheart G5 Semi Auto AED. AVIA In-	2,700.00

**Lehigh Valley Dual Language Charter School
Bill Payments**

Payment Date	Vendor Name	Account title	Memo	Amount
11/01/2022	Highmark Blue Shield	Medical insurance	door Wall Unit for AED November 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	2,518.48
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	2,518.48
11/21/2022	Fraser Advanced Informa- tion Systems 129	Copier leases	Acct#603-0188129-000 copier rental 10/26/2022-11/25/2022	2,259.02
11/21/2022	Palmeri Transportation Inc	Fees for student activities/ trips	Charter date: Friday, Oc- tober 21, 2022 Trip #2645: Lehigh Valley Fruits and Veggies	2,129.02
11/02/2022	Nasco	Books	Account 428-690-00 - PK NA10449B - EVO CLASS- ROOM KIT 12/PK	2,050.00
11/09/2022	Lightspeed Systems, LLC	Technology supplies & software	CLRM-1 Classroom Man- agement [1-Yr Option] 10/17/22-10/16/23	1,840.00
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,460.72
11/16/2022	Uline	General supplies	odoban order eliminator; sanitary napkin receptacle liner; uline facial tis- sue;fantastik refill,1 gallon	1,420.77
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	1,372.20
11/01/2022	LAROS SILK MILL MAS- TER ASSOCIATION, INC	Dues & fees	Condo Fee	1,360.00
11/01/2022	Easton Area School Dis- trict	Due to districts	Overpayment 2021-2022	1,271.62
11/07/2022	Albright College	Tuition reimbursement	Samantha Vazquez- PK-4 Grade Educ .No Masters of Science PK-4th Current Position: Teacher Aide Course: Edu 515: Ad- vanced Human Develop- ment/PK-4 Grade Educa- tion	1,250.00
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
11/07/2022	Palmeri Transportation Inc	Fees for student activities/ trips	Charter date: Friday, Oc- tober 21, 2022 Trip #2645: Lehigh Valley Fruits and Veggies	1,078.23
11/02/2022	Stotz & Fatzinger Office Supply	General supplies	PAC101235: CARD- STOCK,PRCHMNT,AST, 100SH - PK - PAC101315: CARDSTOCK,PASTEL, AST, - 100SH - PK - ASH10700BD: OK,BLANK,HRDCVR,6 BOX8,28PG - BD - BSN15743: RUBBER- BANDS, SIZE #33,1LB - PK - MMM860: ADHE- SIVE, RMVBL,REUSBL, WHT - PK - HEW001422: PAPER,	1,059.44

**Lehigh Valley Dual Language Charter School
Bill Payments**

Payment Date	Vendor Name	Account title	Memo	Amount
11/01/2022	Highmark Blue Shield	Medical insurance	COPY,20#,92BRT,8.5X14 - RM - BICGSM609BE: PEN,ROUNDSTIC,BP,MD ,BE,60PK - BX - GLD- WHITEBOX: PA- PER,COPY,8.5X11,20#, WHITE - CT November 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
11/09/2022	Waste Management of Pennsylvania, Inc.	Disposal services	Cust ID: 20-38594-63007 Service period 11/01/22-11/30/22	991.08
11/01/2022	Highmark Blue Shield	Medical insurance	November 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	957.02
11/21/2022	Dual Temp Company, Inc.	Building maintenance & repairs	RTU2 gas valve We will test unit operations and report any deficiencies We will remove and replace the gas valve RTU 2: gas valve was not opening to allow gas flow, therefore burner would not light. Had Power to gas valve and it was buzzing loudly but not opening. Got ap- proval from Jesus and Dani to order new gas valve. Returned to site and in- stalled new gas valve. Burner fired right up. I checked gas pressure and found no further issues. Customer # 1258208 and PO Number: 062822SCHOOL	910.00
11/01/2022	School Speciality	Books	Corey The Dribbler In- Person 11/04/22 Fri - 2pm	837.86
11/09/2022	Academic Entertainment, Inc	Fees for student activities/ trips	Account # 823032866-00001 Sep 26 - Oct 25	836.50
11/09/2022	Verizon Wireless	Telecommunications ser- vices	Client ID 30034388 Cus- tomer Ref# 3454802 Cov- erage Period November 2022	777.02
11/01/2022	Vision Service Plan	Other group insurance	Billing Period: 09/23/2022 to 10/21/2022 Account Number 411002358355	722.47
11/17/2022	UGI Utilities, Inc.8355	Electricity	9 X 12 WHITE CONST PAPER. 300 SHEETS - 9X12 BLACK CONST PA- PER. 300 SHEETS - SU- PER PACK OF CON- STRUCTION PAPER 600SHT - SHARPIE FINE POINT BLK- SET OF 12 - SHARPIE FINE POINT CLR- SET OF 12 - CRAY- OLA 200 WASH CLR SMART MARKER CLSPK - REAL WATERCOLOR PAPER 9 X 12- 50 SHT - REAL WATERCOLOR PAPER 12X18- 50SHTS - AIR DRY CLAY -25 LBS - 30 CLRTNS WSH PREM WHT GLUESTK.0.32 OZ PRESML - TRACING PA-	696.23
11/03/2022	Discount School Supply	General supplies		652.66

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
11/21/2022	NJ Advance Media	Advertising	PER 500 SHEETS Bids Legal/Request for Pro Bids Spray Insulation in Gym 10/01/2022 - 10/31/2022	580.10
11/21/2022	Department of Education	Title I	AD#:0010474079 Lehigh Valley Dual Lan- guage CSs 21-22 Title I FER refund	562.00
11/21/2022	The Pulsera Project	General supplies	Bracelets and Bolsitas	549.00
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	505.83
11/21/2022	Unangst Tree Farm	Fees for student activites/ trips	EDUCATIONAL FIELD TRIP	450.00
11/09/2022	W2A Design Group	Other purchased profes- sional & technical services	EXTENDED LEARNING AND COMMUNITY EN- GAGEMENT CENTER, ALTERATIONS TO NURSES SUITE W2A PROJECT NO. 21005	435.00
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	398.84
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	384.93
11/25/2022	4imprint	General supplies	Dry-Mesh Hi-Performance Polo - Ladies - (Polo,Neck Tape): Hunter Green, Steel Gray Dry-Mesh Hi- Performance Polo - Ladies - (Polo,Neck Tape): Black, Steel Gray Dry-Mesh Hi- Performance Polo - Ladies - (Polo,Neck Tape): Black, Steel Gray Dry-Mesh Hi- Performance Polo - Ladies - Embroidered (Polo,Neck Tape): Hunter Green, Steel Gray	374.59
11/17/2022	City of Bethlehem (food li- censes)	Dues & fees	2023 HEALTH LICENSE KITCHEN	326.00
11/07/2022	Lauren Bookman	Tuition reimbursement	For Instructional 2	300.00
11/17/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	289.83
11/16/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	289.83
11/01/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	281.37
11/07/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	281.37
11/25/2022	Lakeshore Learning Mate- rials	General supplies	TIE DYE HAPPY BDAY WRISTBAND RAINBOW SCRATCH PAPER ALL 4 SEASONS FLOOR PUZ- ZLES LONG VOWELS PWR PEN QUIZ CARDS PO110222 MS DE- SCHAMPS	254.01
11/07/2022	Charter Choices, Inc.	Postage & shipping	bill.com 9/5/22-10/4/22 UPS 8/23/22-10/10/22	243.01
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	190.88
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	190.88
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	190.88
11/17/2022	601 Broad Development Group, LLC	Water & sewage	water meter 12 and 13	188.57

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
11/07/2022	All Affordable Pest Control	Extermination services	General Pest Control Service	180.00
11/22/2022	City of Bethlehem Alarm Administrator	Security & safety services	Account #14045 F-FIRE P-POLICE 2239 27705	150.00
11/09/2022	Stotz & Fatzinger Office Supply	General supplies	AVE68036: BINDER, FRAMED,D-RING,2, WE - EAAVE68056: BINDER,FRAMED, D-RING, 1, WE - EABSN32952BX: TAPE,ROLL, IN-VIS,3/4X1296 - BX- UNV84679: POUCH, IN-DEX,3X5,5MIL,25PK - PKSMD10510: FOLDER,POLY,LTR, 12PK,MLA - PKSales Tax AY23 AAG ERAS XL 48X32 YEARLY AY 23 AAG ERAS XL 48X32 YEARLY	145.12
11/22/2022	Staples Advantage	General supplies	AY23 AAG ERAS XL 48X32 YEARLY AY 23 AAG ERAS XL 48X32 YEARLY	119.97
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	95.44
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	95.44
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	95.44
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	95.44
11/01/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 11/01/22 to 11/30/22	95.44
11/07/2022	Stotz & Fatzinger Office Supply	General supplies	EPI1680: SHARPENER, CRAYON PRO,OE - EA	87.55
11/17/2022	601 Broad Development Group, LLC	Water & sewage	water meter 12 and 13	68.52
11/14/2022	Stotz & Fatzinger Office Supply	General supplies	GEO49017: TREE FREE DOCUMENT COVER, N - EA	45.80
11/25/2022	Discount School Supply	General supplies	12 X 18 ASSORTED NO. 1 RECYCLED STEEL PAPER CLIPS-100PCS BTS051 PREMIUM TAGBOARD, BRIGHTS, 8.5X11, 50 CTBRIGHT50	31.87
11/02/2022	Stotz & Fatzinger Office Supply	General supplies	HOD3965: PLANNER, WALL, ACAD,LAM,BE - EA	20.88
11/07/2022	Fraser Advanced Information Systems	Copier leases	SHARP/MX3050N SHARP/MX-M754N Contract Number CT5665-01 TONER	20.68
Sum Total				237,765.47

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 11/30/2022**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	991,040.90	190,928.64	1,181,969.54	721,876.24	.00	.00	721,876.24	460,093.30
Bethlehem Area SD	120481002	953,698.90	145,997.09	1,099,695.99	609,067.33	.00	.00	609,067.33	490,628.66
Boyerstown Area SD	114060753	5,136.16	.00	5,136.16	.00	4,108.93	.00	4,108.93	1,027.23
Catasauqua Area SD	121391303	19,087.29	.00	19,087.29	10,604.10	.00	.00	10,604.10	8,483.19
East Penn SD	121392303	24,583.85	.00	24,583.85	26,700.65	.00	.00	26,700.65	-2,116.80
Easton Area SD	120483302	68,409.46	.00	68,409.46	54,727.57	.00	.00	54,727.57	13,681.89
Nazareth Area SD	120484803	17,889.45	.00	17,889.45	14,311.56	.00	.00	14,311.56	3,577.89
Northampton Area SD	120484903	16,841.01	.00	16,841.01	13,472.81	.00	.00	13,472.81	3,368.20
Parkland SD	121395103	6,003.52	.00	6,003.52	4,802.82	.00	.00	4,802.82	1,200.70
Pen Argyl Area SD	120485603	6,368.01	.00	6,368.01	.00	5,094.41	.00	5,094.41	1,273.60
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	13,745.68	.00	13,745.68	.00	.00	.00	.00	13,745.68
Salisbury Township SD	121395603	12,802.74	.00	12,802.74	10,242.24	.00	.00	10,242.24	2,560.50
Saucon Valley SD	120486003	6,962.44	.00	6,962.44	5,569.95	.00	.00	5,569.95	1,392.49
Southern Lehigh SD	121395703	14,258.19	.00	14,258.19	11,406.55	.00	.00	11,406.55	2,851.64
Whitehall-Coplay SD	121397803	46,198.46	.00	46,198.46	27,719.08	.00	.00	27,719.08	18,479.38
Wilson Area SD	120488603	8,233.37	.00	8,233.37	6,175.03	.00	.00	6,175.03	2,058.34
Totals:		2,211,259.43	336,925.73	2,548,185.16	1,516,675.93	9,203.34	.00	1,525,879.27	1,022,305.89