

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Board of Trustees
Tuesday – January 23, 2024
6:00 p.m. Public Meeting

1. Approval of LVDLCS December 19, 2023 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – On Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Scholarship Update - \$12,819.88
 - 6 Month Projection Sweep Account
6. New Business
 - Financial Audit Results
 - EL Data Analysis
 - After Hours Program Salary Increase to \$40.00/hour – Approval
 - Annual Statement of Financial Interest – Board Completion
 - Annual Act 24 Form – Board Completion
 - Conflict of Interest – Title I Policy – Board Completion
 - Update to the Mortgage Investors - Informational
 - Black History Month Activities
 - Breakfast & Lunch Program Bid Process – Approval
7. Personnel
 - Assistant Principal – Update
 - Daysal Silwany – Teacher Assistant - \$35,000 – New Hire
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
 - Board Recognition
 - Thank you notes from staff for salary increase
10. Next Board Meeting-Tuesday, February 27, 2024, at LVDLCS at 6:00 p.m.
11. 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, December 19, 2023 - 6:00 p.m.**

Welcome and Introductions

Ms. Parrales welcomed those in attendance and called the meeting to order. Ms. Parrales informed the attendees that the meeting was being recorded to create accurate minutes. She also noted that the recording would be deleted after the minutes were approved and signed. There were no objections to the recording of the meeting.

Board Members Present: Mr. Lopez, Mrs. Parrales, Ms. Weaver, Ms. Pagan, Dr. Rance-Roney, Mr. Santana

Staff Present: Ms. Perez, Ms. Herrmann, Ms. E. Gonzalez

Google Meet Present: Mrs. Gutierrez - Board Member, Ms. B. Perez, Ms. Valerio, Ms. Figueroa, Ms. Santiago, Ms. Navarro

Executive Session from 6:01 -6:14 p.m.

Approval of Minutes

Mrs. Parrales requested a review of the board meeting minutes for the month of November 14, 2023.

Mr. Lopez called for a motion to **approve the November 14, 2023 meeting minutes**. Mrs. Pagan seconded the motion. The motion was approved unanimously.

1. School Activities

- Scholastic Book Fair: 11/13-11/21
- Parent Teacher Conferences: 11/20 and 11/21 (see conference attendance report attached)
- Early Dismissals: 11/20 and 11/21
- Picture Retake Day: 12/1
- Mid Quarter of Marking Period 2: 12/11 (Progress Reports go home on 12/18)
- After School Parent Night - 12/14

Upcoming Events

- Winter Break 12/25/23 - 1/2/24

2. Facilities

- Fire Drills -11/30/2023 - exited the building in 2 minutes & 49 seconds
- Technology – No issues at this time
- Building – No issues at this time
- Public Address System - working to address connectivity concerns

3. Business Office

- Enrollment – 453 (as of 12/11/2023)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based on withdrawals/enrollments
- PIMS – All reports have been submitted on time.

4. Community Support

- Visit from LV Therapy Dogs ---- working to arrange monthly visits with therapy dogs for both students and staff.

5. Student Services

- Valley Youth House therapist services LVDLCS weekly on Thursday. A new therapist was provided due to a schedule conflict with the original therapist.

6. Programs

- After School Program
Average Attendance for November: 64

7. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments: Ms. Parrales guided the Board through the review of finances; LVDLCS's Balance Sheet on November 30 showed Cash (Checking Account + Investments) at \$3M, a decrease of \$384K since the end of the prior year (06/30/2023) as the school made an Equity Contribution to its Bond Issuance in October, and saw a decrease of \$312K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 11/30/23 has grown to nearly \$4M, while Accounts Payable is \$52K and Accrued Payroll is \$339K. For the five months ending 11/30/2023, the school has a Net Income (Surplus) of \$762K, and its financial health metrics remain strong: Current Ratio = 9.1 (Standard = 1.1), Debt Ratio = 59.2% (Standard = <85%). Days COH is 31.0 (below the 60-day standard)

Ms. Parrales called for a motion to **approve the fiscal year financial report ending November 30, 2023, and the list of bills to be paid.** The motion was made by Mr. Lopez and seconded by Mr. Santana. The motion was passed unanimously.

Old Business

- **Education First Tours** – The cost is too high for our student population, even on domestic trips. Perhaps other options could be explored, such as a trip scholarship fund.
- **Fulton Annuity Reinvestment** – The administration recommends investing the \$267K annuity to the PSDLAF accounts (sweep account).

Mr. Lopez called for a motion to **approve \$267K as presented.** Dr Rance-Roney seconded the motion. The motion was approved unanimously.

- **Scholarship Update** - \$12,862.45 – Ms. Parrales, the board member, and Ms. Perez are working with Fulton Bank to create the link on the school website for donations. Ms. Parrales will meet with the bank to finalize the process; details will follow.

New Business

- **Cash-On-Hand- by Jesse Bean, Charter Choices:** Per last month's discussion at the board meeting, the Days Cash on Hand (COH) shows 31.0 days. We've transferred over \$500K to the DLP and PSDLAF accounts in FY24, and the calculation no longer picks these funds up as "Cash." We will rectify this for the 12/31 reports (to be sent in January). If we were to include all of the funds in

the DLP and PSDLF accounts as "Cash," the school's Day COH would show 68 Days (rather than 31), so we're in great shape in terms of liquidity.

- **List of After School Activities** - The Fall After School program was divided into two instructional/enrichment blocks: 4:00-4:30; students completed homework and academic extension assignments. From 4:30 - 5:45, students participated in one of the five offered enrichment clubs. Students are grouped by grade level(s), and the teacher assists with completing homework assignments. When homework is completed (or if no homework is given), students complete academically relevant assignments (for example, multiplication, reading comprehension, and writing activities).
- **List of Current Contracts** – Presented to the Board for review and comments.
- **Assistant Principal Position** –85-88K master lever position. This position is a 12-month administrative position. Qualified candidates must love children, have proven leadership abilities, have attention to detail, and be bilingual (English/Spanish). A PA Administrative Certification is required for this position.

Mr. Lopez called for a motion to **approve the Assistant Principal Position**. Mrs. Gutierrez seconded the motion. The motion was approved unanimously.

- **PDE Summit 2024** – March 11-13, 2024 at Hershey Lodge. The data summit was directed to staff members. Lodging and admission fee applies.

Mr. Lopez called for a motion to **approve the PDE Summit 2024**. Ms. Weaver seconded the motion. The motion was approved unanimously.

- **Analysis and Report of PSSA Scores** – The Administration shared additional PSSA/Future Ready Index Data with the Board, focusing on those measures not reflected in just PSSA scores (Chronically Absent and English Language Development).
- **Homelessness Report and Response** – The report was presented to the Board for information.
- **New Member Act 55 Training** – The Board inquired about the expiration date for the Act 55 Trustee provider application for the school. The approval is valid until August 11, 2024.
- **Vaping Sensors Quote** – The school received a quote for the sensors for \$7,570. The amount includes four sensors. An additional \$75.00 annual fee is needed for the digital program the sensors use.

Mr. Lopez called for a motion to **approve the Vaping Sensor Quotes for \$7,570.00 and the annual fee as presented**. Ms. Weaver seconded the motion. The motion was approved unanimously.

Personnel

- Ailenny Melo – Teacher Aide – Declined Position
- Maybelline Jimenez – Behavior Specialist - \$55,000 – New Hire

Mr. Lopez called for a motion to all **Personnel items as presented and a \$1,500 salary increase to all staff as discussed in the executive Session.** Ms. Pagan seconded the motion. The motion was approved unanimously.

Courtesy of the Floor – Non-Agenda Items

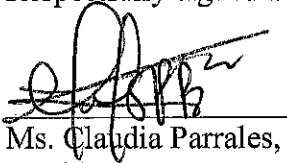
Other

- None

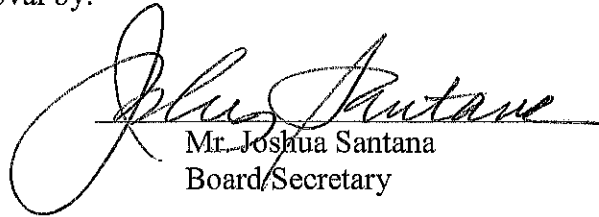
Next Board Meeting will be Tuesday, January 23, 2024, at 6:00 p.m.

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

Respectfully signed and submitted for approval by:



Ms. Claudia Parrales,
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
January 23, 2024

1. School Activities

- o Therapy Dog Visit: 1/12/2024
- o End of the 2nd Marking Period: 1/23/2024

Upcoming Events

- LVDLCS "Graduate" Visitation: 1/24/24 from 3:00 - 4:00 PM
- Roller Skating: 1/25/2024 from 6:00 - 8:00 at Bethlehem Skateaway
- Spirit Week: 2/11 - 2/15/2024
- Parent Teacher Conferences 2/14 and 2/15 (Early Dismissals)
- Professional Development: 2/16

2. Facilities

- o Fire Drills -12/20/23 - exited the building in 2 minutes & 56 seconds
- o Technology – No issues at this time
- o Building – No issues at this time
- o Public Address System - training to be rescheduled due to snow

3. Business Office

- o Enrollment – 452 (as of 1/17/2024)
- o Transportation – No transportation issues at this time
- o Waiting List – Fluctuating based upon withdrawals/enrollments
- o PIMS – All reports have been submitted on time.

4. Community Support

- o Therapy Dog visits monthly began on 1/12/2024

5. Student Services

- o Valley Youth House therapist services LVDLCS weekly on Thursday

6. Programs

- o After School Program
 - Average Attendance for December: 64 (program event report attached)
- o Saturday School Program begins 1/20/24
 - Enrollment as of 1/12/24: 40

7. Leadership Team Meetings – held weekly

LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised
September	Dress Down Day	\$318.05
October	Dress Down Day	\$320.05
November	Dress Down Day	\$296.15
December	Dress Down Day	\$284.02
January	Dress Down Day	
February	Dress Down Day	
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	

LVDLCS 8th Grade Student Anticipated High School

School	Number of Students
Allen	
Dieruff	
Building 21	
Liberty	
Freedom	
LVA	
Charter Arts	
Executive Education	
Lincoln Leadership	
Innovative	
Whitehall	
Easton	
Salisbury	
Emmaus	
Central Catholic	
Commonwealth Cyber Charter	
Undecided	
Possible relocation impacting decision	



Academic & Enrichment Program Parent Expo

Thursday; December 14, 2023 | 5:30 PM - 6:30 PM

Grades: K-8

Purpose of the Event	This event gives our students the opportunity to display what they have learned throughout their participation in the program (per session), while also having the opportunity to complete hands on activities with their parents.
Attendees of the Event	<u>Administration:</u> Mrs. Lisa Herrmann <u>Staff:</u> All after school staff and Ms. Ada Morales, Ms. Kiara Infante, and Ms. Dana Vazquez
Positive Outcomes	The parents enjoyed visiting each club and viewing the students work that was on display. Many of them expressed how much they appreciated creating memories and spending time with their children due to the fact that they are not able to do so at home.
Recommendations	While we did offer a fitness camp for the middle school students, a “sports” program was highly requested.
Additional Comments	

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
55	2

Voluntary Hours 2023-2024															
Homeroom	Screening	S.Start	Aug	Visit	Sept	House	Oct	Latina	Nov	Conferences	Dec	Event	Jan	Totals	%
KA	48	50	280	20	30	14	4	62	24	25	62	0	30	649	99.8
KB	38	48	265	48	0	8	51	69	18	1	37	0	2	585	90.0
1A			0	200.5	32	14	5	71	31	44	68	0	0	465.5	71.6
1B			156	44	14	18	15	43	82	22	78	0	24	496	76.3
2A			2	44	150	18	0	67	30	0	15	0	0	326	50.2
2B			0	16	189	18	24	71	37	14	10	0	2	381	58.6
3A			51	18	4	2	3	69	18	26	34	0	10	235	36.2
3B			39	14	13	8	2	84	7	24	42	0	6	239	36.8
4A			89	28	0	6	0	43	6	38	124	0	5	339	64.6
4B			66	16	11	7	9	63	1	18	134	0	0	325	61.9
5A			240	24	0	2	0	48	4	12	22	2	0	354	67.4
5B			0	10	0	8	1	68	1	0	4	0	0	92	17.5
6A			55	26	0	20	5	66	0	2	54	0	0	228	35.1
6B			30	30	4	8	0	67	24	24	41	0	2	230	35.4
7A			145	6	0	2	15	31	2	8	35	5	10	259	39.8
7B			122	16	83	4	57	74	0	16	21	0	0	393	60.5
8A			66	12	14	6	9	53	28	4	13	10	26	241	56.35
8B			272	15	10	4	0	38	0	4	30	0	0	373	53.64
Total	86	98	1878	587.5	554	167	200	1087	313	282	824	17	117	6210.5	6344.5
															82%

Families 302 x 25 hours = 7,550

Donations

Events

P/T Conferences

Lehigh Valley Dual Language Charter School

Financial Statements

As of December 31, 2023

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January 2024

**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 December 31st showed Cash (Checking Account + Investments) at \$3.1M, a decrease of \$233K since the end of the prior year (06/30/2023). The school made an Equity Contribution to its Bond Issuance in October, saw an increase of \$172K in District Receivable and a decrease of \$153K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 12/31/23 has grown to nearly \$4.1M, while Accounts Payable is \$144K and Accrued Payroll is \$333K. For the 6 months ending 12/31/2023, the school has a Net Income (Surplus) of \$851K, and its financial health metrics remain strong: Current Ratio = 7.7 (Standard = 1.1), Debt Ratio = 59.0% (Standard = <85%). Days COH is 47.1 (below the 60-day standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$3,113,240 at December 31st, a decrease of \$233K from the prior year-end (6/30/2023) due to a combination of Federal Grant Receipts, an increase in District Receivables (to \$459K), a decrease in Current Liabilities (see next bullet) and the school's Equity Contribution of \$500K to its Bond Deal.
- Total Current Liabilities on December 31st represent a \$220K decrease (net of the Bond Transaction) since June 30th due to the reversal of Summer Payroll Accrual and an increase in Accounts Payable.
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Long-Term Liability (\$8.5M) on the Balance Sheet. The Budget-to-Actual report also reflects the Bond Proceeds (\$8.1M) under "Other Financing Sources" and the Debt Service (\$7.6M) under "Other Uses of Funds".

2. Budget to Actual for the Six (6) Months Ended December 31, 2023

- Total Revenues from Local School Districts of \$3,233,426 are under budget (by \$181K) as rates have plateaued in 23-24 while districts supplant operating costs with their remaining ESSER funding. LVDLCS is also expected to receive close to \$1.5M in State and Federal grant funding; most of these funds will be received later in the fiscal year.
- Total Operating Expenses of \$3,535,211 are over budget (by \$111K) at December 31st due to a variance in Professional Services (+325K) due to the Bond-Related fees paid by the school. These are partially offset by below-budget spending on Personnel (-\$87K), Property Services (-\$153K) and Supplies (-\$97K). These expense totals do not reflect Debt Service Activity.

- After six months of activity, LVDLCS has achieved a Net Change in Fund Balance (Surplus) of \$851,368. We are currently projecting a surplus at year-end of \$504,341.

3. Updates with Impacts or Relevance to the PA Charter School Community

PA Passes Final 23-24 Budget

More than five months after the original deadline, the Pennsylvania Legislature sent a final 2023-24 state budget to Governor Shapiro on December 13th, 2023, who then signed it into law. The Legislature also passed School Code and Fiscal Code bills to complete the budget process – these code bills authorize state agencies (such as PDE) to spend and disseminate funds included in the general appropriations bill.

By way of the statewide charter organization and school business organization, we can provide some details. In terms of its direct impact on public education, the final budget includes a 10.07% increase in Basic Education Funding, a 3.74% increase in Special Education funding, \$295.5M for the Ready to Learn Block Grant (no increase for charters) and \$80.3M for the Secondary Career and Technical Education Subsidy. The budget also includes new funding for libraries, community colleges, environmental remediation for school district buildings and replacement of aging buildings.

Of special note to our charter school community, the following grants (some of them competitive and requiring applications) are available to charter schools:

- Act 33 Mental Health Grants (\$70K per school)
- Act 33 Safety and Security Grants (application required)
- Act 33 Environmental Repairs (application required)
- Act 33 Universal Free Breakfast
- Educator Pipeline Support Program
- Expansion of Education Improvement Tax Credit (EITC) program

We will share more information about each of these grants/programs as the Department of Education releases additional details in coming months.

Increasing Enrollment in the 2024-2025 year will soften the blow of end of ESSER funding.

With the looming end of Federal COVID-relief (aka “ESSER”) programs (September 2024), there is a renewed focus on enrollment numbers among all school leaders. **Now is the time** to begin the process to increase enrollment for 2024-25 and doing all you can to create interest through marketing in your social media and traditional channels to attract interest, pitch tours and hold events. Not to mention, we know you’re continuing the hard work of retaining the kids your school is serving already!

As your trusted partner through the years, Charter Choices is now offering a **complimentary Digital Marketing Assessment** to our clients. For no cost at all, our team will review your SEO rankings, Social Media Ads, Social Media Posts, and Ratings and provide suggestions to improve your online presence.

We’d love to have a conversation about this or any other service area (e.g. HR, IT, NSLP) essential to supporting your school leaders and academic mission. The time is upon us – just email Michael Whisman at mwhisman@charterchoices.com and we can arrange a convenient time to discuss. We’re here to help in any way we can!

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

Prior Year and Current Month

	Year Ending	Year To Date	Variance from
	06/30/2023	12/31/2023	06/30/23
	Audited	Actual	Actual
ASSETS			
Current Assets			
Cash & cash equivalents	2,246,504	2,005,568	(240,935)
Investments	1,099,506	1,107,672	8,166
District receivables	287,063	458,708	171,645
Federal receivables	316,484	156,313	(160,172)
Other current assets	62,056	18,856	(43,200)
Total Current Assets	4,011,613	3,747,117	(264,496)
Noncurrent Assets			
Fixed assets	10,035,987	10,035,987	-
Other noncurrent assets	689,741	2,179,461	1,489,721
Total Noncurrent Assets	10,725,728	12,215,448	1,489,721
TOTAL ASSETS	14,737,341	15,962,565	1,225,225
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	143,767	57,705
Accrued salaries & benefits	611,908	333,964	(277,944)
Current portion of debt	7,625,361	-	(7,625,361)
Deferred revenues	12,228	12,228	-
Total Current Liabilities	8,335,559	489,959	(7,845,600)
Long-term liabilities			
Long-term notes & leases payable	172,681	8,472,681	8,300,000
Pension liabilities	5,420,576	5,420,576	-
Other non-current liabilities	55,199	55,199	-
Total Long-term liabilities	5,648,456	13,948,456	8,300,000
Total Liabilities	13,984,015	14,438,415	454,400
Equity			
	753,326	1,524,150	770,825
TOTAL LIABILITIES & EQUITY	14,737,341	15,962,565	1,225,225

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of December 31, 2023

	Year To Date 12/31/2023		Year Ending 06/30/2024		Variance
	Actual	Operating Budget	Projection	Operating Budget	
Average Daily Membership					
ADM - regular education	414	414	414	414	-
ADM - special education	36	36	36	36	-
Total Average Daily Membership	450	450	450	450	-
REVENUES					
District per pupil revenues	3,233,426	3,414,525	6,357,453	6,829,050	(471,597)
Other Local Revenues	39,560	37,155	92,196	80,349	11,847
State Revenues	116,209	95,976	197,934	174,655	23,279
Federal Revenues	558,963	465,004	1,321,438	1,317,440	3,997
Other Financing Sources	8,063,782	-	8,063,782	-	8,063,782
TOTAL REVENUES	12,011,940	4,012,660	16,032,803	8,401,494	7,631,308
EXPENDITURES					
Salaries	1,373,271	1,401,356	3,247,704	3,274,518	(26,815)
Other Compensation	140,500	167,750	142,750	170,000	(27,250)
Benefits	787,971	819,512	1,730,187	1,753,983	(23,796)
Professional & technical services	565,249	239,920	828,399	506,915	321,484
Property services	130,176	283,495	555,094	566,991	(11,896)
Other purchased services	208,838	195,422	450,661	465,589	(14,929)
Supplies	173,799	270,560	407,940	433,619	(25,680)
Property, furniture & equipment	31,579	18,313	69,106	55,841	13,266
Other expenditures	123,828	27,715	416,260	61,796	354,464
Other uses of funds - debt service	7,625,361	370,120	7,680,361	740,239	6,940,122
TOTAL EXPENDITURES	11,160,572	3,794,163	15,528,462	8,029,491	7,498,970
CHANGE IN FUND BALANCE	851,368	218,497	504,341	372,003	132,338

Lehigh Valley Dual Language Charter School

Key Performance Indicators

As of December 31, 2023

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2023	Audited			
Short-Term Indicators					
Total margin	13.2 %		3.1 %	At least 0%	FYE net income / revenue
Current ratio	0.5		7.6	At least 1.1	Current assets / current liabilities
Days cash on hand	115.4		47.1	At least 60 days	Total cash / average daily spend
Long-Term Indicators					
Fund balance	39.2 %		25.3 %	5-12%	% of revenue
Debt ratio	61.0 %		59.0 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics					
Per pupil revenues	18,183		35,628		Revenues / ADM
Per pupil expenditures	15,785		34,508		Expenditures / ADM

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

	Year Ending 06/30/2023	Year To Date 12/31/2023	
	Audited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	2,246,504	2,005,568	(240,935)
Investments	1,099,506	1,107,672	8,166
District receivables			
District Per Pupil - 2021-22	(1,608)	(1,607)	-
District Per Pupil - 2022-23	288,671	126	(288,545)
District Per Pupil - 2023-24	-	460,189	460,190
Total District receivables	287,063	458,708	171,645
Federal receivables			
Title I	9,512	108,624	99,111
Title II	4,086	17,820	13,734
Title III	1,025	14,990	13,965
Title IV	4,161	12,501	8,340
ESSER II	165,778	-	(165,778)
ARP ESSER	110,814	-	(110,814)
ARP ESSER Learning Loss	14,655	-	(14,654)
ARP ESSER Afterschool Programs	6,454	2,378	(4,076)
Total Federal receivables	316,484	156,313	(160,172)
Other current assets	62,056	18,856	(43,200)
Total Current Assets	4,011,613	3,747,117	(264,496)
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,783,067	8,783,067	-
Building improvements	969,026	969,026	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	82,337	82,337	-
Right to use asset - equipment	185,642	185,642	-
Accumulated depreciation on furniture & equipment	(798,545)	(798,545)	-
Accumulated amortization - right to use assets	(14,150)	(14,150)	-
Total Fixed assets	10,035,987	10,035,987	-
Other noncurrent assets			
Unamortized discount on bonds sold	-	236,218	236,218
Deferred outflows from pensions	674,168	674,168	-
Deferred outflows from OPEB	13,823	13,823	-
Security deposits	1,750	1,750	-
Other Non-current Assets	-	357,878	357,878
Revenue Fund	-	114,893	114,893
Debt Service Reserve Fund	-	670,274	670,274
Repair & Replacement Fund	-	100,504	100,504
Cost of Issuance Fund	-	9,953	9,953
Total Other noncurrent assets	689,741	2,179,461	1,489,721
Total Noncurrent Assets	10,725,728	12,215,448	1,489,721
TOTAL ASSETS	14,737,341	15,962,565	1,225,225

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

	Year Ending 06/30/2023	Year To Date 12/31/2023	
	Audited	Actual	Increase (decrease)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	143,767	57,705
Accrued salaries & benefits			
Accrued salaries & benefits	455,678	179,845	(275,833)
PSERS employee contributions	13,491	13,203	(288)
PSERS employer contributions	142,739	130,391	(12,348)
403b employee contributions	-	5,670	5,670
403b employer contributions	-	4,855	4,855
Total Accrued salaries & benefits	611,908	333,964	(277,944)
Current portion of debt			
Loans payable - current portion	7,625,361	-	(7,625,361)
Total Current portion of notes payable	7,625,361	-	(7,625,361)
Deferred revenues	12,228	12,228	-
Total Current Liabilities	8,335,559	489,959	(7,845,600)
Long-term liabilities			
Long-term notes & leases payable	172,681	8,472,681	8,300,000
Pension liabilities			
Other postemployment benefits (OPEB)	213,340	213,340	-
Net pension liability	4,852,977	4,852,977	-
Deferred inflows from pensions	295,168	295,168	-
Deferred inflows from OPEB	59,091	59,091	-
Total Pension liabilities	5,420,576	5,420,576	-
Other non-current liabilities	55,199	55,199	-
Total Long-term liabilities	5,648,456	13,948,456	8,300,000
Total Liabilities	13,984,015	14,438,415	454,400
Equity			
Nonspendable fund balance	76,748	76,747	-
Restricted fund balance	12,085	14,420	2,335
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	1,580,853	2,429,886	849,033
Net investment in fixed assets	2,237,944	2,434,183	196,239
Amount provided for OPEB liability	(258,608)	(258,608)	-
Amount provided for pension	(4,473,977)	(4,473,977)	-
Restricted for retirement of long-term debt	(48,253)	(325,035)	(276,782)
Total Equity	753,326	1,524,150	770,825
TOTAL LIABILITIES & EQUITY	14,737,341	15,962,565	1,225,225

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of December 31, 2023

	Year To Date 12/31/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	2,594,707	2,825,557	(230,850)	5,110,656	5,651,115	(540,458)
Revenue from districts - special education	625,558	588,968	36,590	1,233,636	1,177,935	55,700
Revenue from districts - prior year adjustments	13,161	-	13,161	13,161	-	13,161
Total District per pupil revenues	3,233,426	3,414,525	(181,099)	6,357,453	6,829,050	(471,597)
Other Local Revenues						
Interest	23,015	16,590	6,425	39,606	33,181	6,425
Student activity fees	5,904	6,079	(175)	15,022	15,197	(175)
Restricted contributions	2,335	-	2,335	3,050	3,000	50
Refunds of prior year expenditures	7,961	-	7,961	7,961	-	7,961
Miscellaneous local revenues	344	14,486	(14,142)	26,557	28,971	(2,415)
Total Other Local Revenues	39,560	37,155	2,405	92,196	80,349	11,847
State Revenues						
Health services subsidy (SHARRS)	8,217	-	8,217	8,217	-	8,217
PCCD school mental health grant	4,766	35,000	(30,234)	70,000	70,000	-
PCCD physical school safety & security grant	62,188	35,000	27,188	70,000	70,000	-
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	20,847	5,785	15,062	29,526	14,464	15,062
Total State Revenues	116,209	95,976	20,233	197,934	174,655	23,279
Federal Revenues						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	108,623	51,614	57,009	230,360	232,263	(1,903)
Title II	17,820	7,841	9,979	17,820	23,524	(5,704)
Title III	14,990	-	14,990	14,990	18,018	(3,028)
Title IV	12,501	5,831	6,671	18,183	17,491	692
Federal school lunch program	162,616	173,725	(11,110)	434,314	434,314	-
ESSER II	37,509	-	37,509	37,509	-	37,508
ARP ESSER	195,103	225,993	(30,890)	531,611	564,981	(33,369)
ARP ESSER learning loss	4,027	-	4,027	4,027	-	4,027
ARP ESSER summer programs	5,774	-	5,775	5,774	-	5,774
Total Federal Revenues	558,963	465,004	93,959	1,321,438	1,317,440	3,997
Other Financing Sources						
Proceeds from bonds	8,063,782	-	8,063,782	8,063,782	-	8,063,782
Total Other Financing Sources	8,063,782	-	8,063,782	8,063,782	-	8,063,782
TOTAL REVENUES	12,011,940	4,012,660	7,999,280	16,032,803	8,401,494	7,631,308

EXPENDITURES

Salaries

Regular Instruction	674,518	637,419	37,099	1,600,357	1,563,257	37,099
Instructional Assistants	173,064	186,389	(13,326)	444,038	457,364	(13,326)
Special Education	35,864	59,587	(23,722)	122,433	146,155	(23,722)
Administration	293,376	298,098	(4,722)	606,828	610,281	(3,453)
Student & Staff Support	167,066	188,468	(21,402)	406,401	427,803	(21,402)
Noninstructional	29,383	31,395	(2,011)	67,647	69,658	(2,011)
Total Salaries	1,373,271	1,401,356	(28,084)	3,247,704	3,274,518	(26,815)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of December 31, 2023

	Year To Date 12/31/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Other Compensation						
Employee insurance opt-out	3,000	2,250	750	5,250	4,500	750
Bonuses	137,500	165,500	(28,000)	137,500	165,500	(28,000)
Total Other Compensation	140,500	167,750	(27,250)	142,750	170,000	(27,250)
Benefits						
Medical insurance	343,188	360,719	(17,532)	703,907	721,439	(17,531)
Dental insurance	29,128	26,161	2,967	55,290	52,323	2,966
Life insurance	13,416	8,696	4,721	22,112	17,391	4,721
Other group insurance	5,204	6,978	(1,775)	12,181	13,957	(1,775)
Social security contributions	112,009	107,065	4,944	255,099	250,154	4,944
PSERS defined benefit plans	206,241	214,418	(8,176)	477,470	485,646	(8,176)
Tuition reimbursement	11,262	13,832	(2,570)	25,094	27,665	(2,570)
Unemployment compensation	3,293	4,000	(707)	25,050	25,756	(707)
Workers' compensation	11,281	16,931	(5,651)	19,027	16,931	2,096
Retirement contributions - non-PSERS	49,431	53,808	(4,376)	124,536	128,913	(4,377)
Other employee benefits	3,517	6,904	(3,387)	10,421	13,808	(3,387)
Total Benefits	787,971	819,512	(31,542)	1,730,187	1,753,983	(23,796)
Professional & technical services						
Other contracted teaching services	-	8,400	(8,400)	12,600	21,000	(8,400)
Summer program services	13,440	25,000	(11,560)	63,440	75,000	(11,560)
Special education services	-	8,495	(8,495)	14,865	21,237	(6,371)
Other professional services	368,615	25,045	343,570	409,183	62,613	346,570
Professional development	2,337	22,459	(20,122)	41,027	44,918	(3,892)
Student health services	4,370	-	4,370	4,370	-	4,370
IT services	4,723	6,491	(1,768)	14,214	12,982	1,232
Audit services	19,856	18,894	962	19,856	18,895	962
Payroll services	8,649	8,550	100	17,199	17,098	100
Legal services	2,613	5,000	(2,388)	7,612	10,000	(2,388)
Business services	39,690	38,828	862	78,519	77,657	862
Security services	100,956	72,757	28,198	145,515	145,515	-
Total Professional & technical services	565,249	239,920	325,330	828,399	506,915	321,484
Property services						
Building rental & CAM	12,250	10,815	1,435	23,065	21,630	1,435
Maintenance & repairs	61,586	212,727	(151,142)	405,655	425,455	(19,800)
Utilities	41,617	46,680	(5,062)	98,378	93,359	5,019
Copier leases	14,132	13,273	859	27,406	26,547	859
Other rentals	591	-	591	590	-	590
Total Property services	130,176	283,495	(153,320)	555,094	566,991	(11,896)
Other purchased services						
Student transportation	-	9,380	(9,380)	18,070	23,450	(5,380)
Auto insurance	785	447	338	1,232	894	338
General property & liability insurance	11,266	8,988	2,277	20,254	17,977	2,277
Other insurance	4,622	2,739	1,884	7,361	5,477	1,884
Telecommunications services	16,325	25,651	(9,327)	41,976	51,303	(9,327)
Postage & shipping	3,137	1,849	1,289	4,986	3,696	1,289
Advertising	-	796	(796)	796	1,592	(796)
Printing & binding	-	53	(54)	-	54	(54)
Food service management - food costs	172,565	140,220	32,346	350,549	350,549	-
Travel	138	750	(612)	888	1,500	(612)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of December 31, 2023

	Year To Date 12/31/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Miscellaneous purchased services	-	4,548	(4,549)	4,549	9,097	(4,548)
Total Other purchased services	208,838	195,422	13,417	450,661	465,589	(14,929)
Supplies						
Instructional supplies	52,362	51,381	981	99,604	102,762	(3,158)
Special education supplies	1,665	10,543	(8,878)	12,207	21,085	(8,878)
Health supplies	1,104	5,058	(3,954)	10,692	12,646	(1,954)
Administration	2,596	14,868	(12,272)	19,464	29,737	(10,273)
Maintenance Supplies	23,293	19,660	3,633	42,952	39,319	3,633
Food	-	3,172	(3,172)	4,759	6,344	(1,585)
Meals & refreshments	1,818	107	1,710	1,818	108	1,710
Books & curricula	61,306	142,661	(81,354)	176,261	187,981	(11,719)
Tech supplies & software	29,242	18,276	10,967	32,519	21,551	10,966
Other general supplies	412	4,834	(4,422)	7,664	12,086	(4,422)
Total Supplies	173,799	270,560	(96,761)	407,940	433,619	(25,680)
Property, furniture & equipment						
Furniture & equipment	31,579	18,313	13,265	38,206	24,941	13,266
Computers	-	-	-	30,900	30,900	-
Property, furniture & equipment	31,579	18,313	13,265	69,106	55,841	13,266
Other expenditures						
Dues & fees	25,596	19,231	6,366	44,969	38,603	6,365
Bank fees	313	22	290	335	45	290
Interest expense	91,287	1,991	89,296	351,629	3,982	347,648
Late fees	35	25	10	60	50	10
Scholarships	-	-	-	3,000	3,000	-
Fees for student activities/trips	6,598	6,446	151	16,267	16,116	151
Other expenditures	123,828	27,715	96,113	416,260	61,796	354,464
Other uses of funds - debt service						
Redemption of principal	7,625,361	370,120	7,255,241	7,680,361	740,239	6,940,122
Other uses of funds - debt service	7,625,361	370,120	7,255,241	7,680,361	740,239	6,940,122
TOTAL EXPENDITURES	11,160,572	3,794,163	7,366,409	15,528,462	8,029,491	7,498,970
CHANGE IN FUND BALANCE	851,368	218,497	632,871	504,341	372,003	132,338

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
12/21/2023	Lintons Food Service Management	Food service management - food costs	For The Month: November 2023	36,612.15
12/07/2023	Eastern Time Inc.	Security & safety services	SUB CONTRACT LABOR THRU 8/14/23; TOTAL PROGRESS BILLING #3-SUBCONTRACT LABOR THRU 8/14/23 \$ 20,511.63	20,511.63
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	20,018.63
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	12,111.67
12/07/2023	Decker Equipment	Furniture & equipment	Columbia Open Front Desk Sand Top with Black Book Box	8,262.50
12/07/2023	Charter Choices, Inc.	Accounting services	Service performed per contract for the month.	6,615.00
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	5,368.26
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	5,183.18
12/07/2023	Wright Specialty Premium Trust	General property & liability insurance	09/01/2023 - 09/01/2024 Commercial Package Policy #7NA5CP0001285-01	4,979.50
12/12/2023	Quakertown Community School District Attn: Business Office	Due from districts	Reconciliation credit for 22-23 SY LVDLCS over-payment	4,932.53
12/07/2023	PPL Electric Utilities - 20029	Electricity	Acct Number#98220-20029 - Meter 300959298 Usage from Oct 30 - Nov 30	3,757.94
12/28/2023	Gorman & Associates, P.C.	Audit services	Single Audit Compliance Testing 22-23	3,500.00
12/21/2023	Guardian Dental	Life insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	3,432.28
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	2,644.46
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	2,644.46
12/21/2023	DeSales University	Tuition reimbursement	Person ID: 1270679 Grace Neyra COURSE Business Communication Skills (MG-233) and COURSE New Ventures, Inc.	2,320.00
12/26/2023	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0277014-000 copier rental - Coverage Period 11/30/2023-12/30/2023	2,278.59
12/18/2023	UGI Utilities, Inc.8355	Natural gas	Account Number 411002358355 billing period 10/24/2023 to 11/21/2023 (29 days)	1,978.15
12/20/2023	Uline	General supplies	6X4 MGNTC STEEL DRY ERASE BOARD, ODOBAN ODOR ELIMINATOR 1 GAL, 40-45GAL	1,699.07

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

Payment Date	Vendor Name	Account title	Memo	Amount
12/12/2023	Leader Services	General supplies	2.5MIL BLACK TRASH, ULINE 4 MIL NITRILE GLOVES-XL, CLOROX WIPES-FRESH SCT 75CT IEP Writer User License - School AgeAnnual Sub- scription Renewal January 1, 2024 To December 31, 2024	1,665.00
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	1,533.79
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	1,448.27
12/07/2023	Dual Temp Company, Inc.	Building maintenance & repairs	Service: 11/3 and 11/15 - Gym unit not heating	1,253.46
12/07/2023	MEA Inc.	Other purchased profes- sional & technical services	Professional /Technical Services	1,227.00
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	1,190.01
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	1,190.01
12/21/2023	Valley Youth House	Other professional ser- vices	For the period of: 07-Oct-2023 to 03-Nov-2023	1,142.70
12/20/2023	Republic Services	Disposal services	Acct #3-0282-1057560 - 1/1 - 1/31/23	1,120.85
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	1,110.67
12/21/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2024	1,110.67
12/06/2023	Stotz & Fatzinger Office Supply	General supplies	GLDWHITEBOX: PA- PER,COPY,8.5X11,20#, WHITE - CT HEW172000	1,070.00
12/08/2023	Verizon Wireless	Telecommunications ser- vices	Account # 823032866-00001 - Oct 26 - Nov 25	1,009.38
12/12/2023	Memic Indemnity Co	Workers' compensation	Policy#3102807174 Policy period 07/01/23 to 07/01/24	988.00
12/12/2023	Scholastic Inc.	Books	acct number 648374048	940.23
12/07/2023	Valley Youth House	Other professional ser- vices	8/12/23 to 9/8/23 - Coun- selling Services, School Based (Dual Lang)	933.21
12/20/2023	Republic Services	Disposal services	Acct #3-0282-1057560 - 12/1 - 12/31/23	907.71
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	876.55
12/11/2023	Smart Digital Tech	Technology supplies & software	Cat6 Ethernet cable run for new security cameras up to 250 ft.	865.00
12/12/2023	Dual Temp Company, Inc.	Building maintenance & repairs	Service: 11/20 - Room 104 and 105 no heat	730.76
12/07/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Cus- tomer Ref# 3454802 Cov- erage Period December 2023	701.64

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
12/07/2023	Wright Specialty Premium Trust	General property & liability insurance	09/01/2023 - 09/01/2024 Liability-Excess Policy #7NA5FF000090401	477.50
12/01/2023	Pitney Bowes Global Financial Services LLC	Postage & shipping	Contract# 0041191968 Scale 0233414 6018379 Series IMI Base Meter	442.86
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	402.00
12/21/2023	Danielle Sodl	Professional educational services - other	School Nurse overview - 4hours, CSN Immunizations	400.00
12/07/2023	Wright Specialty Premium Trust	Auto insurance	09/01/2023 - 09/01/2024 Commercial-Auto Policy #7NA5CA000094301	392.50
12/12/2023	Michelle Guzman	Professional educational services - other	After School Fitness Club Service Weeks 10 &11 11/28-1130 and 12/5-12/7	360.00
12/11/2023	Smart Digital Tech	Technology supplies & software	November Managed Monthly CCTV Services, Smart Digital Tech Managed CCTV Support Services Monthly Agreement	350.00
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	339.44
12/12/2023	Cintas Corporation # 101	General supplies	Supplies	257.54
12/20/2023	Cintas Corporation # 101	General supplies	Supplies	217.23
12/28/2023	Stotz & Fatzinger Office Supply	General supplies	DUCPTY2CT: PUTTY,MOUNTING,POSTER, WE - CT, CLI65009: FILM,LAM, ANTM-CRBL,9X12 -BX , BSN16462: X60YD TAPE,MASKING,2', KRFT - RL, UNV72210BX, UNV72220BX, MMMC38BK: DISPENSER, TAPE,C38,BLACK - EA, AAG8015005: RECORD, CLASS,8.25X11 - EA, ZEB12271, WAU91398: ASTROBRIGHTS SPECTRUM 65LB - PK, TEPT6480: STICKERS, STNKY,POSITV WORDS - PK, DIXX18995: PENCIL, PRIMRY,#1,12CT - PK, PIL30000: PEN, THE BETTER,BP,RT,0.7,BK - DZ, PIL30000: PEN, THE BETTER,BP,RT,0.7,BK - DZ, STOGIFTCARD: GIFT CARD - EA	206.25
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	201.00
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	201.00
12/07/2023	Cintas Corporation # 101	General supplies	Supplies	191.97
12/07/2023	Cintas Corporation # 101	General supplies	Supplies	185.17
12/21/2023	Grace Neyra	Other employee benefits	Reimbursement Grace Neyra	123.46

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

Payment Date	Vendor Name	Account title	Memo	Amount
12/13/2023	601 Broad Development Group, LLC	Water & sewage	Meter 12 current reading 3323000 previous reading 3316000 usage 7000 Meter 13 current reading 740520 previous reading 737960 usage 2560	121.48
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	100.50
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	100.50
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	100.50
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	100.50
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	100.50
12/21/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 1/1/24 to 1/31/24	100.50
12/26/2023	Stotz & Fatzinger Office Supply	General supplies	EPI1818X: SHARP-ENER,PENCIL,ELEC,BK - EA, ACM05011: RULER, WOOD, 12IN, SGL EDGE - EA, CYO523016:	76.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
12/07/2023	UGI Utilities, Inc. 6790	Natural gas	,16CT - BX Account #411013396790 Billing Period: 10/24/2023 to 11/21/2023 (29 days)	71.79
12/07/2023	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	35.10
12/06/2023	Stotz & Fatzinger Office Supply	General supplies	HEW172000: PA- PER,COPY,20#,92BRT,1 1X17 - RM EPIE543: GLUE, STCK,,24OZ,4/PK,PP - PK	33.16
12/28/2023	Stotz & Fatzinger Office Supply	General supplies	UNV72210BX: CLIP,#1,GEM,SMOOTH, 100/BX - BX, UNV72220BX: CLIP, JUMBO, SMOOTH, 100BX - BX, ZEB12271: PEN,Z-GRIP,RTBPT,24P K, AST - ST	21.77
12/12/2023	Fraser Advanced Informa- tion Systems	Copier leases	FUEL SURCHARGE plus freight	14.25
12/21/2023	MacMain, Connell & Lein- hauser, LLC	Legal services	Account No# 30047.001	12.50
Sum Total				177,601.88

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2023-24 as of 12/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	1,172,336.96	368,194.68	1,540,531.64	1,617,178.16	.00	1,617,178.16	-76,646.52
Bethlehem Area SD	120481002	1,192,084.68	221,195.00	1,413,279.68	918,391.99	.00	918,391.99	494,887.69
Boyerstown Area SD	114060753	6,493.97	.00	6,493.97	.00	5,411.64	5,411.64	1,082.33
Catasauqua Area SD	121391303	12,950.16	.00	12,950.16	10,791.80	.00	10,791.80	2,158.36
East Penn SD	121392303	7,204.03	.00	7,204.03	7,204.03	.00	7,204.03	.00
Easton Area SD	120483302	57,597.92	16,670.54	74,268.46	61,890.38	.00	61,890.38	12,378.08
Nazareth Area SD	120484803	14,366.76	.00	14,366.76	14,366.76	.00	14,366.76	.00
Northampton Area SD	120484903	34,357.63	.00	34,357.63	28,631.35	.00	28,631.35	5,726.28
Parkland SD	121395103	13,862.44	.00	13,862.44	11,342.00	.00	11,342.00	2,520.44
Quakertown Community SD	122098403	16,171.05	.00	16,171.05	10,780.72	.00	10,780.72	5,390.33
Salisbury Township SD	121395603	4,295.77	.00	4,295.77	7,159.65	.00	7,159.65	-2,863.88
Saucon Valley SD	120486003	4,189.91	19,497.80	23,687.71	23,687.71	.00	23,687.71	.00
Southern Lehigh SD	121395703	16,014.53	.00	16,014.53	16,014.53	.00	16,014.53	.00
Whitehall-Coplay SD	121397803	42,781.16	.00	42,781.16	27,224.38	.00	27,224.38	15,556.78
Totals:		2,594,706.97	625,558.02	3,220,264.99	2,754,663.46	.00	2,760,075.10	460,189.89

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 12/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,252,493.20	623,476.32	2,875,969.52	.00	24,023.55	2,875,969.52	.00
Bethlehem Area SD	120481002	2,223,494.49	388,044.90	2,611,539.39	.00	.00	2,610,309.94	1,229.45
Boyetown Area SD	114060753	12,987.94	.00	12,987.94	12,987.94	.00	12,987.94	.00
Catasauqua Area SD	121391303	36,533.07	.00	36,533.07	.00	.00	36,533.07	.00
East Penn SD	121392303	87,644.23	.00	87,644.23	.00	.00	77,961.74	9,682.49
Easton Area SD	120483302	147,421.14	37,618.49	185,039.63	.00	.00	185,039.63	.00
Nazareth Area SD	120484803	39,972.19	.00	39,972.19	.00	577.23	39,972.19	.00
Northampton Area SD	120484903	52,907.72	.00	52,907.72	.00	.00	52,907.72	.00
Parkland SD	121395103	14,408.45	.00	14,408.45	.00	.00	14,408.45	.00
Pen Argyl Area SD	120485603	15,581.69	.00	15,581.69	15,581.69	.00	15,581.69	.00
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	11,562.30	.00	11,562.30	.00	.00	16,494.83	-4,932.53
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	.00	.00	64,579.71	-1,431.93
Saucon Valley SD	120486003	8,672.41	18,169.14	26,841.55	.00	.00	27,281.12	-439.57
Southern Lehigh SD	121395703	34,219.66	.00	34,219.66	.00	.00	34,219.66	.00
Whitehall-Coplay SD	121397803	104,028.23	.00	104,028.23	.00	.00	104,028.23	.00
Wilson Area SD	120486603	4,251.43	.00	4,251.43	.00	.00	8,233.37	-3,981.94
Totals:		5,109,325.93	1,067,308.85	6,176,634.78	28,569.63	24,600.78	6,176,508.81	125.97

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 12/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,490,819.69	510,565.43	3,001,385.12	3,001,385.12	.00	.00	3,001,385.12	.00
Bethlehem Area SD	120481002	2,112,509.46	369,606.81	2,482,116.27	2,482,116.27	.00	.00	2,482,116.27	.00
Boyetown Area SD	114060753	12,326.79	.00	12,326.79	.00	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	6,868.31	.00	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	4,254.01	51,584.81	51,688.35	.00	.00	51,688.35	-103.54
Easton Area SD	120483302	115,368.94	.00	115,368.94	116,640.56	.00	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	.00	3,715.43	.00	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	23,590.86	.00	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	26,940.74	.00	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	15,810.97	.00	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	30,726.72	.00	.00	30,726.72	-.14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	15,542.84	.00	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	19,780.75	.00	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	124,525.17	.00	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	61,602.10	.00	.00	61,602.10	.00
Totals:		5,105,955.43	884,426.25	5,990,381.68	5,977,218.76	16,042.22	1,271.62	5,991,989.36	-1,607.68