

**Lehigh Valley Dual Language Charter School**  
**Board of Trustee Meeting**  
**Agenda**  
**Board of Trustees**  
**Tuesday – March 26, 2024**  
**6:00 p.m. Public Meeting**

1. Approval of LVDLCS February 27, 2024 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 - \$14,705.98 as of financials reporting
  - Scholarship Marketing Plan
  - Scholarship Policies – Second Reading -Approval
  - Breakfast & Lunch Program Bid Process- Update
  - Gala Update
  - Draft of Budget Givens
  - Summer Camp
  - Door Locks and Vaping Sensors - Update
6. New Business
  - 2024-2025 School Calendars (Approval)
  - 2024 Summer Program Proposal (Approval)
  - Installation of Wall Map in the Park -Three Quotes
  - HVAC Duck System Cleaning - Three Quotes
7. Personnel
  - None
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
  - None
10. Next Board Meeting-Tuesday, April 23, 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, February 27, 2024 - 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 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, Dr. Rance-Roney, Mr. Santana, Mrs. Gutierrez

**Staff Present:** Ms. Perez, Ms. Herrmann, Ms. E. Gonzalez, Jesse Bean – Charter Choices

**Google Meet Present:** Ms. Pagan - Board Member, Ms. Y. Gonzalez, Ms. Zervos, Ms. Sarmiento, Ms. Figueroa, Ms. Edelen-Miller

**Approval of Minutes**

Mrs. Parrales requested a review of the board meeting minutes from January 23, 2024.

Mr. Lopez called for a motion to **approve the January 23, 2024 meeting minutes**. Ms. Gutierrez seconded the motion. The motion was approved unanimously.

**1. School Activities**

- LVDLCS “Graduate” Visitation: 1/24/24 from 3:00 - 4:00 PM - 9 students attended
- Roller Skating: 1/25/2024 from 6:00 - 8:00 at Bethlehem Skateaway - over 250 in attendance!
- Therapy Dog Visit: 2/9/24
- Spirit Week: 2/11 - 2/15/24
- Parent Teacher Conferences 2/14 and 2/15 (Early Dismissals) - Conference Report Attached
- Professional Development: Data Review Day 2/16

**Upcoming Events**

- Middle School Dance: 2/23/24 from 4:00 - 6:00 PM
- Coach ELA Assessments: 3/5/24 - 3/7/24
- Coach Math Assessments: 3/13 and 3/14
- Early Dismissal / PSSA Training: 3/20/24

**2. Facilities**

- Fire Drills -To be scheduled
- Technology – No issues at this time
- Building – Roof repairs in progress

**3. Business Office**

- Enrollment – 454 (as of 2/20/2024)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based upon withdrawals/enrollments
- PIMS – All reports have been submitted on time.

**4. Community Support**

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

## 5. Student Services

- Valley Youth House therapist services LVDLCS weekly on Thursday
- Administration met with 27 6th-8th graders for a mid-year grade review

## 6. Programs

- Saturday School Program began 1/20/24
  1. Average attendance: 49 including Explorers

## 7. Leadership Team Meetings – held weekly

### Art Presentation from Students - Pop Art Meets Hispanic Culture Art



**Financial Report and Approval of Payments:** Mr. Jesse Bean guided the Board through the review of finances; LVDLCS's Balance Sheet at January 31st showed Cash (Checking Account + Investments) at \$3M, a decrease of \$328K 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 \$457K in District Receivables and a decrease of \$92K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 01/31/24 has grown to \$4.5M, while Accounts Payable is \$271K and Accrued Payroll is \$411K. For the 7 months ending 01/31/2024, the school has a Net Income (Surplus) of \$1M+, and its financial health metrics remain strong: Current Ratio = 5.8 (Standard = 1.1), Debt Ratio = 58.9% (Standard = <85%). Days COH is 44.9 (below the 60-day standard).

Ms. Parrales called for a motion to **approve the fiscal year financial report ending January 31, 2024, and the list of bills to be paid.** The motion was made by Mr. Lopez and seconded by Dr. Rance-Roney. The motion was passed unanimously.

### Old Business

- **Scholarship Update** – Up to date \$14,862.45. Ms. Parrales shared she continues working with Fulton bank to get the button to go live on the school website. The word “scholarship” needs to be replaced for outstanding scholar award to avoid confusion
- **Scholarship Marketing Plan** – The marketing draft prepared by Ms. Parrales was presented for review. It was suggested to hire an intern to execute the plan as an internship.
- **Scholarship Policies** – Donor Privacy and Donor Refund Policies – First Reading
- **Annual Statement of Financial Interest** – Board Completion

- **Annual Act 24 Form** – Board Completion
- **Conflict of Interest** – Title I Policy – Board Completion
- **Breakfast & Lunch Program Bid Process**- Wednesday March 13<sup>th</sup>, 2024 at 4:00 pm - Hold Pre-Bid Meeting including a walk-through of the facility. Representatives from each FSMC are required to attend and sign in.
- **Gorman & Associates, PC – Auditors** – Quotes were requested from three other CPA companies to see if the school should change auditors, however the cost from other companies was higher than current auditions in annual cost. The administration is recommending to stay with Gorman & Associates for the next 2023-2024 financial audit.

Barbacane Thornton & Company (BTCPA) - \$31,600

Zelenkoske Axelrod LLC - \$20,500

Haefele Flanagan- \$35,000

Gorman & Associates - \$20,800

Mrs. Gutierrez called for a motion to **Gorman & Associates for the 2023-2024 Audit**. Dr. Rance-Roney seconded the motion. The motion was approved unanimously.

#### **New Business**

- **Marking Period 2 Discipline Report** -All Data Reflects Year to Date totals as of 1/23/2024  
Total Discipline Referrals = 72  
(36 during Q2 2022-2023)  
Students with Referrals = 44  
Total Number of Students = 452
- **ARP ESSER Health and Safety Plan** - There were no changes to the plan as it follows CDC guidelines. The 6-month review is required for our grant funding.

Mr. Lopez called for a motion approved, **LVDLCS Health and Safety Plan Update** as presented. Motion was seconded by Mrs. Gutierrez. Motion was accepted unanimously.

- **2024 PSSA Schedule Proposal** - Cost of Proposed Schedule:  
4 Buses at \$150 bus = \$600.00 per day, Total Days – 5, Total Cost = \$3,000.00

Mrs. Gutierrez called for a motion approved, **2024 PSSA Schedule Proposal** as presented. Motion was seconded by Mr. Lopez. Motion was accepted unanimously.

- **Summer Camp** – Mr. Lopez is looking to get a special rate for the school if we have a membership for all school students to receive a reduced rate if they choose to attend. This item will be discussed further next month.
- **Draft of Budget Givens**- The first draft of the givens was provided to the Board for review.

- **Black History Month Activities by Grade** – Activities done around the school displayed in hallways.
- **Door Locks** – The parts were ordered by the company replacing the locks and are on the way. A date will be set to be changed once the parts arrive.
- **Update of the grant items listed in the last Charter Choice report** – Jesse Bean, Charter Choices, explained the grants on the financials are grants that are available in general and not every grant will apply to our school. Charter Choices cannot support these grants, but they will forward all the information they receive to the school.
- **Gala Update** – A committee needs to be created. The tentative date would be May 2025.

#### **Personnel**

- Leslie Figueroa - Behavior Interventionist – Position Changed
- Elimination of After School Coordinator
- Robin Tosado – Contractor – Temp New Hire

Mr. Lopez called for a motion to all **Personnel items as presented**. Mrs. Gutierrez seconded the motion. The motion was approved unanimously.

#### **Courtesy of the Floor – Non-Agenda Items**

- Mr. Lopez reminder the Board about the People’s Security CD which will mature next month, that this money will be invested into the DLP account. The Embassy CD will be moved to NMT Bank as it will mature the middle of March.

#### **Other**

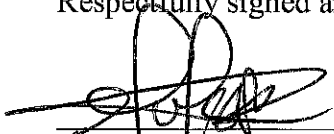
- Report of the Condominium Annual Meeting – Notes provided to Board. The condo dues were reduced. The information was given to Charter Choices.
- Field Trip 1<sup>st</sup> Grade – 5/16/2024 – The Crayola Factory, Easton PA  
3<sup>rd</sup> Grade – 5/28/2024 – Schisler Museum and McMunn Planetarium, East Stroudsburg PA  
6<sup>th</sup> Grade – 4/12/2024 – Lost River Caverns, Hellertown, PA

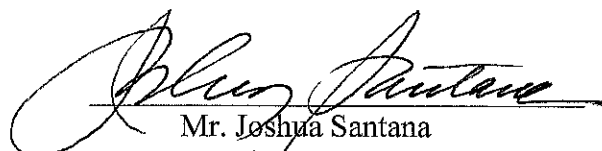
Mrs. Gutierrez called for a motion to the **Field Trip and the cost for transportation**. Mr. Lopez seconded the motion. The motion was approved unanimously.

**Next Board Meeting** will be Tuesday, March 26, 2024, at 6:00 p.m.

**Adjournment** – A motion to adjourn was made by Dr. Rance-Roney and seconded by Mrs. Gutierrez. There were no questions or comments. The motion was approved unanimously. The meeting was adjourned at 7:00 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**  
**March 26, 2024**

**1. School Activities**

- Middle School Dance: 2/23/24 from 4:00 - 6:00 PM (appx 80 6th - 8th graders attended)
- 8th Grade Information / Transition Night: 3/7/24
- Dress Down Day Scholarship Fundraiser: 3/15/24
- Read Across America Night: 3/15/24 (6:00 - 7:30 PM) - Event Report Attached
- PSSA Training: 3/20/24

**Upcoming Events**

- Spring Break: 3/28 - 4/1
- Art Festival: 4/17 (6:00 - 7:30 PM)
- Spring Pictures and 8th Grade Caricatures: 4/19
- Professional Development/Primary Day: 4/23
- ELA PSSA: 4/24 - 4/26 (Adjusted K - 2 Schedule)
- Math PSSA: 4/30 and 5/1 (Adjusted K - 2 Schedule)
- Science PSSA: 5/2 and 5/3 (Regular Schedule)

**2. Facilities**

- Fire Drills -To be scheduled
- Technology – No issues at this time
- Building – Roof repairs in progress

**3. Business Office**

- Enrollment – 463 (as of 3/26/2024)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based upon withdrawals/enrollments
- PIMS – All reports have been submitted on time.

**4. Community Support**

- Therapy Dog visit on 3/8/24
- Field Trips to the Hispanic Center:
  - Reading to Seniors (15 students) on 3/12/24
  - Irish Cultural Celebration (40 students) on 3/15/24

**5. Student Services**

- Valley Youth House therapist services LVDLCS weekly on Friday - Caseload: 17 (resulting in 107 individual sessions to date)
- Center for Humanistic Change
  - Social Media Presentation to 6th and 7th grades on 3/26
  - Self-Regulation Small Group meets weekly (6 students in group)

**6. Programs**

- After School Program began 3/4/24 - enrollment: 62 students
- Saturday School Program began 1/20/24
  - Average attendance: 45 including Explorers

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

**LVDLCS Dress Down Day Totals**

	Amount Raised	Fund Use
	\$318.05	Field Trip Transportation
	\$320.05	Field Trip Transportation
	\$296.15	Field Trip Transportation
	\$284.02	Field Trip Transportation
		Field Trip Transportation
	N/A - Spirit Week	
	Students - \$1,453.42* Staff - \$ 620.00 Total - \$2,073.42	LVDLCS Scholarship Fund
		American Heart Association
		Field Trip Transportation
		Field Trip Transportation

**\*Unofficial total based upon forms completed by Homeroom teachers - not yet totaled for deposit**

**LVDLCS 8<sup>th</sup> Grade Student Anticipated High School**

School	Number of Students
Allen	2
Dieruff	6
Building 21	1
Liberty	9
Freedom	2
LVA	6
Charter Arts	0
Executive Education	5
Lincoln Leadership	0
Innovative	0
Roberto Clemente CS	1
Whitehall	1
Central Catholic	1
Commonwealth Cyber Charter	0
Undecided	11
Possible relocation impacting decision	2

### Voluntary Hours 2023-2024

Homeroom	Screen	S.Start	Aug	Visit	Sept	House	Oct	Latina	Nov	Conf	Dec	Event	Jan	Skate	Feb	Conf	Mar	Totals	%
KA	48	50	280	20	30	14	4	62	24	25	62	0	30	4	53	24	29	759	116.8
KB	38	48	265	48	0	8	51	69	18	1	37	0	5	2	16	21	15	642	98.8
1A			0	200.5	32	14	5	71	31	44	68	0	0	10	0	36		511.5	78.7
1B			156	44	14	18	15	43	82	22	78	0	33	12	63	52		632	97.2
2A			2	44	150	18	0	67	32	22	15	0	4	14	15	2	25	410	63.1
2B			0	16	189	18	24	71	37	14	10	0	2	14	2	2	2	401	61.7
3A			51	18	4	2	3	69	18	26	34	0	10	12	9	32	11	299	46.0
3B			39	14	13	8	2	84	7	24	42	0	7	10	2	30	3	285	43.8
4A			89	28	0	6	0	43	6	38	124	0	5	14	14	0		367	69.9
4B			66	16	11	7	9	63	1	18	134	0	0	13	6	18		362	69.0
5A			240	24	0	2	0	48	4	44	81	2	6	12	0	2		465	88.6
5B			0	10	0	8	1	68	1	0	4	0	0	6	0	0		98	18.7
6A			55	26	0	20	5	66	0	2	54	0	0	8	2	18		256	39.4
6B			30	30	4	8	0	67	24	24	46	0	2	10	14	0		259	39.8
7A			145	6	0	2	15	31	2	8	35	5	10	6	20	13		298	45.8
7B			122	16	83	4	57	74	0	16	21	0	91	6	70	14		574	88.3
8A			66	12	14	6	9	53	28	4	13	10	26	10	12	10	45	318	66.60
8B			272	15	10	4	0	38	0	4	30	0	0	20	0	10	42	445	63.46
<b>Total</b>		86	1878	587.5	554	167	200	1087	315	336	888	17	231	183	298	284	172	7381.5	8566.5

**98%**

Families 302 x 25 hours = 7,550  
 Donations  
 Events  
 P/T Conferences



**Lehigh Valley Dual Language Charter School**

**Financial Statements**

**As of February 29, 2024**

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March 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.

**February Board Summary:**

LVDLCS's Balance Sheet at February 29<sup>th</sup> showed Cash (Checking Account + Investments) at \$3.5M, an increase of \$124K 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 \$304K in District Receivable and a decrease of \$112K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 02/29/24 has grown to \$4.8M, while Accounts Payable is \$199K and Accrued Payroll is \$482K. For the 8 months ending 02/29/2024, the school has a Net Income (Surplus) of \$1.3M+, and its financial health metrics remain strong: Current Ratio = 6.3 (Standard = 1.1), Debt Ratio = 57.7% (Standard = <85%). Days COH is 56.1 (approaching the 60-day standard).

**1. Balance Sheet**

- The school's combined Cash and Investment Balances were \$3,470,157 at February 29<sup>th</sup>, an increase of \$124K from the prior year-end (6/30/2023) due to a combination of Federal Grant Receipts, an increase in District Receivables (to \$591K), a slight decrease in Current Liabilities (see next bullet) and the school's Equity Contribution of \$500K to its Bond Deal.
- Total Current Liabilities on February 29<sup>th</sup> represent a \$29K decrease (net of the Bond Transaction) since June 30<sup>th</sup> 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 (\$10.1M) 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 Eight (8) Months Ended February 29, 2024**

- Total Revenues from Local School Districts of \$4,452,277 are under budget (by \$100K) as tuition rates plateaued in 23-24 while districts supplant operating costs with their remaining ESSER funding. LVDLCS has also received \$1M+ of the \$1.5M+ in State/Federal grant funding expected in 23-24.
- Total Operating Expenses of \$4,650,321 are very close to budget (+\$8K) at February 29<sup>th</sup>, with YTD variances on Professional Services (+288K, due to the Bond-Related fees paid by the school) and Interest Expense (+\$175K) that are mostly offset by negative variances on Personnel (-\$110K), Property Services (+\$211K) and Supplies (-\$131K). These expense totals do not reflect Debt Service Activity.

- After eight months of activity, LVDLCS has achieved a Net Change in Fund Balance (Surplus) of \$1,315,776, and we currently project a surplus at year-end of \$981,188.

### **3. General Updates Relevant to PA Charter Schools**

#### **Senate Budget Hearing w/PDE – February 28, 2024**

The statewide charter coalition has provided details on the recent Senate hearing and testimony from Secretary of Education Mumin. While most of the charter school questions and testimony appeared to be focused on the flat-rate cyber (\$8,000) proposal from the Governor, there were questions presented to Secretary Mumin regarding the Special Education-tiered funding system. It is noteworthy that the Secretary acknowledged interest in continued conversations around tiered funding and on occasion referred to the cyber funding proposal as “initial steps”. The most immediate threat to charter funding in 24-25 pertains to cyber charters, but if/when that occurs, it is probable that the administration will move toward implementation of Special Education “tiered” funding in any future year would likely results in significant cuts for both brick and mortar and cyber charter schools alike.

Special interest groups continue to push for funding cuts to charter schools, which can only be enacted through the Legislature. While the Governor “supports school choice”, the emerging reality appears to be more complex, e.g. more willing to open or renew charters, while simultaneously reducing funding – possibly drastically. It is as important as ever to make charter school families, educators and stakeholders aware and to have them make their voices heard. As always, the PA Coalition of Public Charter Schools is providing tools to reach lawmakers, including a simple petition on this topic that can be found at <https://143krising.com/>.

#### **Charter Choices Team Members to Present at 2024 PDE Data Summit**

Each year PDE works with data teams throughout the state to hold the “PDE Data Summit” with sessions offering information, resources, and tools on a wide variety of topics, from reporting school data, improving data quality and making data-based decisions, to data governance, school improvement, cybersecurity, SEL, and more. The hope is that through these in-person sessions, with school staff and leaders from across the state, the participants experience impactful professional learning opportunities, gain technical skills, and leave with a better understanding of their data and how it can be used to support and benefit the school communities they serve.

This year Charter Choices members, Meredith Regul (Brick & Mortar District Billing Manager) and Abby Dubinchik (Director of Compliance and Federal Programs), were asked to put together a workshop session based off their A/CAPA presentation from the fall where they instruct schools on the importance of accuracy in data entry (both indirectly, through your SIS and other related school systems, and directly into PDE’s reporting systems) to accurately capture student funding and tuition. Meredith and Abby will host an advanced level workshop for Charter Schools to both review the importance of in-year data reconciliations and teach schools best practices for efficient and accurate completion of the system

comparisons. They will also advertise the VSIMS billing system during their workshop. This will be the first time Charter Choices will be attending or presenting at the Summit.

The Summit will take place March 11-13 in Hershey. More information and registration details available here: <https://www.education.pa.gov/DataAndReporting/PDEDataSummit/Pages/default.aspx>.

# 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	02/29/2024	06/30/23
	Audited	Actual	Actual
<b>ASSETS</b>			
Current Assets			
Cash & cash equivalents	2,246,504	2,360,778	114,274
Investments	1,099,506	1,109,379	9,873
District receivables	287,063	590,873	303,810
Federal receivables	316,484	204,076	(112,408)
Other current assets	62,056	14,872	(47,184)
Total Current Assets	<u>4,011,613</u>	<u>4,279,978</u>	<u>268,365</u>
Noncurrent Assets			
Fixed assets	10,035,987	10,078,470	42,483
Other noncurrent assets	689,741	2,302,163	1,612,422
Total Noncurrent Assets	<u>10,725,728</u>	<u>12,380,633</u>	<u>1,654,905</u>
<b>TOTAL ASSETS</b>	<b><u>14,737,341</u></b>	<b><u>16,660,611</u></b>	<b><u>1,923,270</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	199,600	113,539
Accrued salaries & benefits	611,908	482,375	(129,534)
Current portion of debt	7,625,361	-	(7,625,361)
Deferred revenues	12,228	-	(12,228)
Total Current Liabilities	<u>8,335,559</u>	<u>681,975</u>	<u>(7,653,584)</u>
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	<u>5,648,456</u>	<u>13,948,456</u>	<u>8,300,000</u>
Total Liabilities	<u>13,984,015</u>	<u>14,630,431</u>	<u>646,416</u>
Equity	753,326	2,030,180	1,276,854
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>14,737,341</u></b>	<b><u>16,660,611</u></b>	<b><u>1,923,270</u></b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Summary

As of February 29, 2024

	Year To Date 02/29/2024		Year Ending 06/30/2024		Variance
	Actual	Operating Budget	Projection	Operating Budget	
<b>Average Daily Membership</b>					
ADM - regular education	414	414	414	414	-
ADM - special education	36	36	36	36	-
<b>Total Average Daily Membership</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>-</b>
<b>REVENUES</b>					
District per pupil revenues	4,452,277	4,552,700	6,651,886	6,829,050	(177,164)
Other Local Revenues	64,025	50,553	103,263	80,349	22,914
State Revenues	119,115	98,869	197,947	174,655	23,292
Federal Revenues	892,259	725,592	1,336,771	1,317,440	19,331
Other Financing Sources	8,063,782	-	8,063,782	-	8,063,782
<b>TOTAL REVENUES</b>	<b>13,591,458</b>	<b>5,427,714</b>	<b>16,353,649</b>	<b>8,401,494</b>	<b>7,952,155</b>
<b>EXPENDITURES</b>					
Salaries	1,946,657	1,983,781	3,238,665	3,274,518	(35,854)
Other Compensation	141,192	168,442	142,749	170,000	(27,250)
Benefits	1,076,642	1,122,274	1,713,547	1,753,983	(40,435)
Professional & technical services	605,310	317,252	783,897	506,915	276,982
Property services	166,977	377,994	497,396	566,991	(69,595)
Other purchased services	264,054	285,477	485,931	465,589	20,341
Supplies	194,205	324,913	341,762	433,619	(91,856)
Property, furniture & equipment	42,754	20,523	78,072	55,841	22,231
Other expenditures	212,530	38,075	410,081	61,796	348,284
Other uses of funds - debt service	7,625,361	493,493	7,680,360	740,239	6,940,122
<b>TOTAL EXPENDITURES</b>	<b>12,275,682</b>	<b>5,132,224</b>	<b>15,372,461</b>	<b>8,029,491</b>	<b>7,342,970</b>
<b>CHANGE IN FUND BALANCE</b>	<b>1,315,776</b>	<b>295,490</b>	<b>981,188</b>	<b>372,003</b>	<b>609,185</b>

# Lehigh Valley Dual Language Charter School

## Key Performance Indicators

As of February 29, 2024

	Year Ending		Benchmark	Notes
	06/30/2023	02/29/2024		
<b>Short-Term Indicators</b>				
Total margin	13.2 %	6.0 %	At least 0%	FYE net income / revenue
Current ratio	0.5	6.3	At least 1.1	Current assets / current liabilities
Days cash on hand	115.4	56.1	At least 60 days	Total cash / average daily spend
<b>Long-Term Indicators</b>				
Fund balance	39.2 %	29.5 %	5-12%	% of revenue
Debt ratio	61.0 %	57.7 %	At most 85%	Total liabilities / total assets
<b>Per Pupil Metrics</b>				
Per pupil revenues	18,183	36,341		Revenues / ADM
Per pupil expenditures	15,785	34,161		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 02/29/2024	
	Audited	Actual	Increase (decrease)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & cash equivalents	2,246,504	2,360,778	114,274
Investments	1,099,506	1,109,379	9,873
District receivables			
District Per Pupil - 2021-22	(1,608)	(1,608)	-
District Per Pupil - 2022-23	288,671	(10,755)	(299,426)
District Per Pupil - 2023-24	-	603,236	603,236
<b>Total District receivables</b>	<b>287,063</b>	<b>590,873</b>	<b>303,810</b>
Federal receivables			
Title I	9,512	59,260	49,749
Title II	4,086	14,002	9,915
Title III	1,025	11,778	10,753
Title IV	4,161	8,604	4,444
ESSER II	165,778	-	(165,778)
ARP ESSER	110,814	108,733	(2,081)
ARP ESSER Learning Loss	14,655	-	(14,655)
ARP ESSER Afterschool Programs	6,454	1,699	(4,755)
<b>Total Federal receivables</b>	<b>316,484</b>	<b>204,076</b>	<b>(112,408)</b>
Other current assets	62,056	14,872	(47,184)
<b>Total Current Assets</b>	<b>4,011,613</b>	<b>4,279,978</b>	<b>268,365</b>
<b>Noncurrent Assets</b>			
<b>Fixed assets</b>			
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	124,821	42,483
Right to use asset - equipment	185,642	185,642	-
Accumulated depreciation on furniture & equipment	(798,545)	(798,546)	-
Accumulated amortization - right to use assets	(14,150)	(14,149)	-
<b>Total Fixed assets</b>	<b>10,035,987</b>	<b>10,078,470</b>	<b>42,483</b>
<b>Other noncurrent assets</b>			
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	-	231,005	231,005
Debt Service Reserve Fund	-	675,931	675,931
Repair & Replacement Fund	-	101,352	101,352
Cost of Issuance Fund	-	10,038	10,038
<b>Total Other noncurrent assets</b>	<b>689,741</b>	<b>2,302,163</b>	<b>1,612,422</b>
<b>Total Noncurrent Assets</b>	<b>10,725,728</b>	<b>12,380,633</b>	<b>1,654,905</b>
<b>TOTAL ASSETS</b>	<b>14,737,341</b>	<b>16,660,611</b>	<b>1,923,270</b>

# 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 02/29/2024	
	Audited	Actual	Increase (decrease)
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts payable & accrued expenses	86,062	199,600	113,539
Accrued salaries & benefits			
Accrued salaries & benefits	455,678	267,338	(188,341)
PSERS employee contributions	13,491	8,567	(4,924)
PSERS employer contributions	142,739	203,947	61,208
403b employee contributions	-	-	-
403b employer contributions	-	2,523	2,523
Total Accrued salaries & benefits	611,908	482,375	(129,534)
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)
<b>Total Current Liabilities</b>	<b>8,335,559</b>	<b>681,975</b>	<b>(7,653,584)</b>
<b>Long-term liabilities</b>			
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	-
<b>Total Long-term liabilities</b>	<b>5,648,456</b>	<b>13,948,456</b>	<b>8,300,000</b>
<b>Total Liabilities</b>	<b>13,984,015</b>	<b>14,630,431</b>	<b>646,416</b>
<b>Equity</b>			
Nonspendable fund balance	76,748	76,748	-
Restricted fund balance	12,085	16,420	4,335
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	1,580,853	2,843,178	1,262,325
Net investment in fixed assets	2,237,944	10,078,470	7,840,526
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)	(7,878,585)	(7,830,332)
<b>Total Equity</b>	<b>753,326</b>	<b>2,030,180</b>	<b>1,276,854</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,737,341</b>	<b>16,660,611</b>	<b>1,923,270</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of February 29, 2024

	Year To Date 02/29/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
<b>REVENUES</b>						
<b>District per pupil revenues</b>						
Revenue from districts - regular education	3,556,640	3,767,410	(210,770)	5,262,034	5,651,115	(389,081)
Revenue from districts - special education	893,357	785,290	108,067	1,387,573	1,177,935	209,637
Revenue from districts - prior year adjustments	2,280	-	2,280	2,279	-	2,280
<b>Total District per pupil revenues</b>	<b>4,452,277</b>	<b>4,552,700</b>	<b>(100,423)</b>	<b>6,651,886</b>	<b>6,829,050</b>	<b>(177,164)</b>
<b>Other Local Revenues</b>						
Interest	45,480	22,120	23,360	56,541	33,181	23,360
Student activity fees	5,905	9,119	(3,214)	11,983	15,197	(3,214)
Restricted contributions	4,335	-	4,335	5,050	3,000	2,050
Refunds of prior year expenditures	7,961	-	7,961	7,961	-	7,961
Miscellaneous local revenues	344	19,314	(18,970)	21,728	28,971	(7,243)
<b>Total Other Local Revenues</b>	<b>64,025</b>	<b>50,553</b>	<b>13,472</b>	<b>103,263</b>	<b>80,349</b>	<b>22,914</b>
<b>State Revenues</b>						
Health services subsidy (SHARRS)	8,217	-	8,217	8,218	-	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	23,753	8,678	15,074	29,538	14,464	15,075
<b>Total State Revenues</b>	<b>119,115</b>	<b>98,869</b>	<b>20,245</b>	<b>197,947</b>	<b>174,655</b>	<b>23,292</b>
<b>Federal Revenues</b>						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	108,623	103,228	5,395	230,360	232,263	(1,903)
Title II	17,820	13,069	4,751	17,820	23,524	(5,704)
Title III	14,990	-	14,990	14,990	18,018	(3,028)
Title IV	12,501	9,717	2,784	18,183	17,491	692
Federal school lunch program	248,510	260,589	(12,079)	433,345	434,314	(970)
ESSER II	37,508	-	37,508	37,508	-	37,509
ARP ESSER	426,203	338,988	87,215	531,612	564,981	(33,370)
ARP ESSER learning loss	7,423	-	7,423	7,423	-	7,424
ARP ESSER summer programs	18,682	-	18,681	18,682	-	18,681
<b>Total Federal Revenues</b>	<b>892,259</b>	<b>725,592</b>	<b>166,669</b>	<b>1,336,771</b>	<b>1,317,440</b>	<b>19,331</b>
<b>Other Financing Sources</b>						
Proceeds from bonds	8,063,782	-	8,063,782	8,063,782	-	8,063,782
<b>Total Other Financing Sources</b>	<b>8,063,782</b>	<b>-</b>	<b>8,063,782</b>	<b>8,063,782</b>	<b>-</b>	<b>8,063,782</b>
<b>TOTAL REVENUES</b>	<b>13,591,458</b>	<b>5,427,714</b>	<b>8,163,745</b>	<b>16,353,649</b>	<b>8,401,494</b>	<b>7,952,155</b>
<b>EXPENDITURES</b>						
<b>Salaries</b>						
Regular Instruction	988,075	925,839	62,237	1,625,494	1,563,257	62,238
Instructional Assistants	254,059	270,974	(16,915)	440,449	457,364	(16,916)
Special Education	54,359	86,569	(32,210)	113,945	146,155	(32,210)
Administration	393,597	394,335	(739)	610,812	610,281	531
Student & Staff Support	216,674	262,885	(46,211)	381,592	427,803	(46,211)
Noninstructional	39,893	43,179	(3,285)	66,373	69,658	(3,286)
<b>Total Salaries</b>	<b>1,946,657</b>	<b>1,983,781</b>	<b>(37,123)</b>	<b>3,238,665</b>	<b>3,274,518</b>	<b>(35,854)</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of February 29, 2024

	Year To Date 02/29/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
<b>Other Compensation</b>						
Employee insurance opt-out	3,692	2,942	750	5,249	4,500	750
Bonuses	137,500	165,500	(28,000)	137,500	165,500	(28,000)
<b>Total Other Compensation</b>	<b>141,192</b>	<b>168,442</b>	<b>(27,250)</b>	<b>142,749</b>	<b>170,000</b>	<b>(27,250)</b>
<b>Benefits</b>						
Medical insurance	446,331	480,959	(34,628)	686,811	721,439	(34,628)
Dental insurance	37,673	34,882	2,791	55,114	52,323	2,792
Life insurance	17,138	11,594	5,544	22,935	17,391	5,543
Other group insurance	6,668	9,305	(2,637)	11,320	13,957	(2,637)
Social security contributions	154,673	151,551	3,122	253,276	250,154	3,123
PSERS defined benefit plans	288,388	298,629	(10,242)	475,405	485,646	(10,242)
Tuition reimbursement	12,354	18,443	(6,089)	21,575	27,665	(6,089)
Unemployment compensation	15,784	13,589	2,195	27,951	25,756	2,194
Workers' compensation	15,265	16,931	(1,667)	20,429	16,931	3,498
Retirement contributions - non-PSERS	70,788	77,186	(6,398)	122,548	128,913	(6,365)
Other employee benefits	11,580	9,205	2,376	16,183	13,808	2,376
<b>Total Benefits</b>	<b>1,076,642</b>	<b>1,122,274</b>	<b>(45,633)</b>	<b>1,713,547</b>	<b>1,753,983</b>	<b>(40,435)</b>
<b>Professional &amp; technical services</b>						
Other contracted teaching services	-	12,600	(12,600)	8,400	21,000	(12,600)
Summer program services	13,440	30,000	(16,560)	70,940	75,000	(4,060)
Special education services	-	12,742	(12,742)	10,618	21,237	(10,619)
Other professional services	370,149	37,568	332,581	398,194	62,613	335,581
Professional development	7,181	29,946	(22,764)	38,384	44,918	(6,534)
Student health services	8,714	-	8,714	8,714	-	8,714
IT services	9,036	8,654	381	16,363	12,982	3,381
Audit services	20,956	18,895	2,062	20,956	18,895	2,062
Payroll services	11,521	11,399	121	17,221	17,098	121
Legal services	2,938	6,667	(3,729)	6,271	10,000	(3,729)
Business services	60,420	51,771	8,649	86,880	77,657	9,224
Security services	100,956	97,010	3,946	100,956	145,515	(44,559)
<b>Total Professional &amp; technical services</b>	<b>605,310</b>	<b>317,252</b>	<b>288,059</b>	<b>783,897</b>	<b>506,915</b>	<b>276,982</b>
<b>Property services</b>						
Building rental & CAM	15,908	14,420	1,488	23,118	21,630	1,487
Maintenance & repairs	73,598	283,637	(210,039)	346,758	425,455	(78,697)
Utilities	58,051	62,239	(4,188)	99,252	93,359	5,893
Copier leases	18,829	17,698	1,131	27,678	26,547	1,132
Other rentals	591	-	591	590	-	590
<b>Total Property services</b>	<b>166,977</b>	<b>377,994</b>	<b>(211,017)</b>	<b>497,396</b>	<b>566,991</b>	<b>(69,595)</b>
<b>Other purchased services</b>						
Student transportation	75	14,070	(13,995)	13,455	23,450	(9,995)
Auto insurance	1,178	596	582	1,476	894	582
General property & liability insurance	16,722	11,985	4,737	22,714	17,977	4,737
Other insurance	4,623	3,651	972	6,448	5,477	972
Telecommunications services	26,169	34,202	(8,033)	43,271	51,303	(8,033)
Postage & shipping	3,836	2,464	1,372	5,068	3,696	1,372
Advertising	955	1,062	(107)	1,485	1,592	(107)
Printing & binding	-	53	(54)	-	54	(54)
Food service management - food costs	210,358	210,330	29	388,343	350,549	37,794
Travel	138	1,000	(862)	638	1,500	(862)

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of February 29, 2024

	Year To Date 02/29/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Miscellaneous purchased services	-	6,065	(6,065)	3,032	9,097	(6,065)
<b>Total Other purchased services</b>	<b>264,054</b>	<b>285,477</b>	<b>(21,424)</b>	<b>485,931</b>	<b>465,589</b>	<b>20,341</b>
<b>Supplies</b>						
Instructional supplies	57,175	68,508	(11,332)	93,429	102,762	(9,332)
Special education supplies	1,665	14,057	(12,392)	8,694	21,085	(12,392)
Health supplies	1,104	7,588	(6,484)	9,427	12,646	(3,219)
Administration	2,597	19,824	(17,227)	14,509	29,737	(15,227)
Maintenance Supplies	28,658	26,213	2,446	41,764	39,319	2,445
Food	-	4,229	(4,230)	3,701	6,344	(2,643)
Meals & refreshments	2,381	107	2,274	2,382	108	2,274
Books & curricula	70,234	157,768	(87,534)	130,447	187,981	(57,534)
Tech supplies & software	29,942	19,368	10,575	32,126	21,551	10,575
Other general supplies	448	7,252	(6,804)	5,282	12,086	(6,804)
<b>Total Supplies</b>	<b>194,205</b>	<b>324,913</b>	<b>(130,707)</b>	<b>341,762</b>	<b>433,619</b>	<b>(91,856)</b>
<b>Property, furniture &amp; equipment</b>						
Furniture & equipment	42,754	20,523	22,231	47,172	24,941	22,231
Computers	-	-	-	30,900	30,900	-
<b>Property, furniture &amp; equipment</b>	<b>42,754</b>	<b>20,523</b>	<b>22,231</b>	<b>78,072</b>	<b>55,841</b>	<b>22,231</b>
<b>Other expenditures</b>						
Dues & fees	28,511	25,688	2,822	43,022	38,603	4,418
Bank fees	374	30	345	389	45	344
Interest expense	178,033	2,655	175,378	351,595	3,982	347,613
Late fees	35	33	2	52	50	2
Scholarships	-	-	-	3,000	3,000	-
Fees for student activities/trips	5,577	9,669	(4,093)	12,023	16,116	(4,093)
<b>Other expenditures</b>	<b>212,530</b>	<b>38,075</b>	<b>174,454</b>	<b>410,081</b>	<b>61,796</b>	<b>348,284</b>
<b>Other uses of funds - debt service</b>						
Redemption of principal	7,625,361	493,493	7,131,869	7,680,360	740,239	6,940,122
Other uses of funds - debt service	7,625,361	493,493	7,131,869	7,680,360	740,239	6,940,122
<b>TOTAL EXPENDITURES</b>	<b>12,275,682</b>	<b>5,132,224</b>	<b>7,143,459</b>	<b>15,372,461</b>	<b>8,029,491</b>	<b>7,342,970</b>
<b>CHANGE IN FUND BALANCE</b>	<b>1,315,776</b>	<b>295,490</b>	<b>1,020,286</b>	<b>981,188</b>	<b>372,003</b>	<b>609,185</b>

## Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
02/15/2024	Lintons Food Service Management	Food service management - food costs	For The Month: January 2024	37,793.05
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	20,018.63
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	20,018.63
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	13,698.37
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	12,111.67
02/01/2024	Decker Equipment	Furniture & equipment	50 Columbia Open Front Desk Sand Top with Black Book Box	9,718.50
02/16/2024	Charter Choices, Inc.	Accounting services	Assistance with new ES-SERS/PIMS reporting requirement.	7,500.00
02/15/2024	Scholastic Book Fairs 14	Books	BOOK FAIR INVOICE Acct#1471142 Fair ID 5426111	6,750.85
02/13/2024	Charter Choices, Inc.	Accounting services	Service performed per contract for the month.	6,615.00
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	5,368.26
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	5,368.26
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	5,183.18
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	5,183.18
02/29/2024	Wright Specialty Premium Trust	General property & liability insurance	09/01/2023 - 09/01/2024 Commercial Package 7NA5CP0001285-01	4,979.50
02/01/2024	Guardian Dental	Life insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	3,545.30
02/13/2024	PPL Electric Utilities - 20029	Electricity	Acct Number#98220-20029 - Meter 300959298 Usage from Jan 3 - Feb 1	3,523.04
02/15/2024	UGI Utilities, Inc.8355	Natural gas	Account Number 411002358365 12/27/2023 to 01/24/2024 (29 days)	3,411.98
02/29/2024	Guardian Dental	Life insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	3,405.31
02/06/2024	Colonial Intermediate Unit	Telecommunications services	CIU20 Contract - Phone System Services - 2nd Quarter 2324 (detail attached)	2,900.50
02/06/2024	Colonial Intermediate Unit	Technical services	WAN/Internet 2324 - 2nd Quarter Billing (detail attached)	2,721.67

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

Payment Date	Vendor Name	Account title	Memo	Amount
02/29/2024	Highmark Blue Shield	Medical Insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	2,644.46
02/29/2024	Highmark Blue Shield	Medical Insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	2,644.46
02/01/2024	Highmark Blue Shield	Medical Insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 Febru- ary 2024	2,644.46
02/01/2024	Highmark Blue Shield	Medical Insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 Febru- ary 2024	2,644.46
02/01/2024	Highmark Blue Shield	Medical Insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 Febru- ary 2024	2,360.02
02/29/2024	Fraser Advanced Informa- tion Systems 129	Copier leases	Acct#603-0277014-000 copier rental - Coverage Period 01/31/2024-02/28/2024	2,278.59
02/01/2024	Scholastic Book Fairs 14	Books	BOOK FAIR INVOICE Acct#1471142 Fair ID 5428111	2,176.58
02/29/2024	Valley Youth House	Other professional ser- vices	For the period of: 01-Jan-2024 to 26-Jan-2024	1,904.50
02/29/2024	601 Broad Development Group, LLC	Rental of land & buildings	Additional Space Rent	1,802.50
02/06/2024	Colonial Intermediate Unit	Technical services	Hosted Firewall - 2nd Quarter 2324 (detail at- tached)	1,590.96
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	1,548.77
02/01/2024	Guardian Dental	Dental Insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	1,548.77
02/01/2024	Highmark Blue Shield	Medical Insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 Febru- ary 2024	1,533.79
02/29/2024	Highmark Blue Shield	Medical Insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	1,533.79
02/22/2024	Matrix Roofing Systems	Building maintenance & repairs	Job: WO # 1703 Work Performed: 1/26/24: Upon arrival, checked in with MOD. Was shown areas of leaks at interiors of fa- cility. Gained roof access and inspected roof sys- tem. Found several holes/ punctures/tears/cuts in roof membrane along tie in wall to upper sections to adjacent building. Other locations on the facility roof also were found with the same conditions. Due to weather, temporary re- pairs were made in lue of return to make permanent repairs. The conditlons found are not covered un-	1,495.06

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

Payment Date	Vendor Name	Account title	Memo	Amount
			der the recently transferred warranty as the manufacture does not cover for holes/punctures/tears/cuts/burns resulting in all costs associated to be deemed owner responsible.	
02/01/2024	Decker Equipment	Furniture & equipment	50 Columbla Open Front Desk Sand Top with Black Book Box	1,456.00
02/29/2024	Valley Youth House	Other professional services	For the period of: 09-Sep-2023 to 06-Oct-2023	1,352.20
02/16/2024	Valerie Rodriguez	Professional educational services - other	School Psychologist: Contract Position Psychological Services- Bilingual Psychological Evaluation: Derianys Torres- Re-evaluation	1,250.00
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	1,190.01
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	1,190.01
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	1,190.01
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	1,190.01
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	1,190.01
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	1,110.67
02/01/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 February 2024	1,110.67
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	1,110.67
02/29/2024	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 March 2024	1,110.67
02/29/2024	LAROS SILK MILL MASTER ASSOCIATION, INC	Dues & fees	Condo fee	1,000.00
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	978.15
02/06/2024	Colonial Intermediate Unit	Telecommunications services	CIJ20 Contract - Server Hosting - 2nd Quarter 2324 (detail attached)	900.00
02/28/2024	Republic Services	Disposal services	Acct #3-0282-1057560 - 2 Waste Container 8 Cu Yd, 4 Lifts Per Week 1 Recycle Container 8 Cu Yd, 1 Lift Per 2 Weeks	886.39
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 -	876.55



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

Payment Date	Vendor Name	Account title	Memo	Amount
02/13/2024	Verizon Wireless	Telecommunications services	Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24 Account # 823032866-00001 - Dec 26 Jan 25	829.51
02/16/2024	Safe-4-Play Llc.	Dues & fees	Year 2 Maintenance Re- view	795.00
02/29/2024	Vision Service Plan	Other group insurance	Client ID 30034388 Cus- tomer Ref# 3454802 Cov- erage Period March 2024	737.57
02/13/2024	Vision Service Plan	Other group insurance	Client ID 30034388 Cus- tomer Ref# 3454802 Cov- erage Period February 2024	726.64
02/08/2024	Dual Temp Company, Inc.	Building maintenance & repairs	Job Summary Classroom 133 - no heat	707.00
02/29/2024	COMPASS MARK	Professional development	2 SAP Training: Partici- pants: Sully Silva; Leslie Figueroa	650.00
02/29/2024	Wright Specialty Premium Trust	General property & liability insurance	09/01/2023 - 09/01/2024 Liability-Excess 7NA5FF000090401	477.50
02/16/2024	DeSales University Act 3 Box	Fees for student activities/ trips	Patron #122083 Act 3 thanks you for your inter- est in our production of Pinocchio by Megan Diehl, based on the novel by Carlo Collodi. This con- tract confirms your reser- vation for 55 tickets to this production on March 21st at 12:30PM.	409.00
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	402.00
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	402.00
02/01/2024	Danielle Sodl	Professional educational services - other	School Nurse overview - 4hours, CSN immuniza- tions	400.00
02/29/2024	Wright Specialty Premium Trust	Auto insurance	09/01/2023 - 09/01/2024 Commercial-Auto 7NA5CA000094301	392.50
02/13/2024	Smart Digital Tech	Technology supplies & software	Managed Services For February Smart Digital Tech Managed CCTV Support Services	350.00
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	339.44
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	339.44
02/23/2024	MacMain Leinhauser, LLC	Legal services	Account No# 30047.001 LAF Prepare Donor Pri- vacy Policy for client in connection with donations to scholarships.	325.00
02/20/2024	Zoellner Arts Center Ticket Services	Fees for student activities/ trips	SCHOOl Matinee DOKTOR KABOOM! THE wheel of science	301.00
02/12/2024	Cintas Corporation # 101	General supplies	Supplies	297.86
02/01/2024	Cintas Corporation # 101	General supplies	Supplies	297.86
02/28/2024	Cintas Corporation # 101	General supplies	Supplies	297.86

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

Payment Date	Vendor Name	Account title	Memo	Amount
02/01/2024	Cintas Corporation # 101	General supplies	Supplies	297.86
02/12/2024	Dual Temp Company, Inc.	Building maintenance & repairs	Job Summary No heat in classrooms (same unit) 117,126,127	275.00
02/28/2024	Cintas Corporation # 101	General supplies	Supplies	262.81
02/13/2024	The Pulsera Project	General supplies	The Pulsera Project	261.00
02/28/2024	NJ Advance Media	Advertising	02/21/2024 Request For Pro NJ Notice for Re-requesting Bids for Vended Meals Lehigh Valley Dual Language	251.73
02/01/2024	Uline	General supplies	CUSTOMER NUMBER 11723132 WATERHOGÓ PREMIER CARPET MAT - 3 X 5', CHARCOAL	228.51
02/13/2024	UGI Utilities, Inc. 6790	Natural gas	Account #411013398790 Billing Period: 12/27/2023 to 01/24/2024 (29 days)	213.82
02/12/2024	NJ Advance Media	Advertising	01/30/2024 Request For Pro NJ Lehigh Valley Dual Language Charter School Attention: Food Service : Food Service Management Companies	203.43
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	201.00
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	201.00
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	201.00
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	201.00
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	201.00
02/13/2024	All Affordable Pest Control	Extermination services	01/25/24 Invoice # 73406 General Pest Control Service	180.00
02/08/2024	Staples Advantage	General supplies	FL CLR VNYL BNR 13oz	169.58
02/28/2024	Cintas Corporation # 101	General supplies	Supplies	163.87
02/01/2024	Cintas Corporation # 101	General supplies	Supplies	156.98
02/12/2024	RCN	Telecommunications services	Acct #4201-0782615-01 01/21 - 02/20	143.57
02/16/2024	601 Broad Development Group, LLC	Water & sewage	Meter 12 & Meter 13 Total Gallons Used 11,040	117.50
02/27/2024	Stotz & Fatzinger Office Supply	General supplies	STA-PLER,747,BUSINESS, MOUSE, AVE05726: BINDER, VIEW,ROUND, 1.5', WE - EA	111.91
02/29/2024	Fraser Advanced Information Systems	Copier leases	Acct. No. LV17 S0335703 STAPLE CARTRIDGE FOR FN30 FN31	107.25
02/13/2024	PPL Electric Utilities - 40013	Electricity	Acct Number#68577-40013 - Meter 301498155 Usage from Jan 3 - Feb 1	100.88
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	100.50

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

Payment Date	Vendor Name	Account title	Memo	Amount
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	100.50
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	100.50
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	100.50
02/01/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 2/1/24 to 2/29/24	100.50
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	100.50
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	100.50
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	100.50
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	100.50
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	100.50
02/29/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 03/01/24 to 03/31/24	100.50
02/08/2024	Stotz & Fatzinger Office Supply	General supplies	6 Supplies OIC99814: FASTENER,BRASS,RND HEAD, 1' - BX	23.88
02/13/2024	Fraser Advanced Informa- tion Systems	Copier leases	Acct. No. LV17 Sales Or- der NoSO334534	14.25
02/16/2024	Fraser Advanced Informa- tion Systems	Copier leases	Acct. No. LV17 Sales Or- der No SO335394 SHARP BP-NT705 BLACK TONER	9.25
<b>Sum Total</b>				<b>244,158.81</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2023-24 as of 02/29/2024**

District	AUN	Amounts Due			District	Amounts Paid		Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds	
Allentown City SD	121390302	1,634,503.50	541,322.28	2,175,825.78	2,148,474.02	.00	2,148,474.02	27,351.76
Bethlehem Area SD	120481002	1,614,029.46	303,810.00	1,917,839.46	1,371,653.48	.00	1,371,653.48	546,185.98
Boyetown Area SD	114060753	8,658.63	.00	8,658.63	.00	7,576.30	7,576.30	1,082.33
Catasauqua Area SD	121391303	17,266.88	.00	17,266.88	15,108.52	.00	15,108.52	2,158.36
East Penn SD	121392303	9,605.37	.00	9,605.37	9,605.37	.00	9,605.37	.00
Easton Area SD	120483302	76,797.23	22,227.38	99,024.61	86,646.53	.00	86,646.53	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	45,810.17	.00	45,810.17	40,063.90	.00	40,063.90	5,726.27
Parkland SD	121395103	16,382.88	.00	16,382.88	13,862.44	.00	13,862.44	2,520.44
Quakertown Community SD	122088403	21,561.40	.00	21,561.40	18,866.26	.00	18,866.26	2,695.14
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	6,983.18	25,997.06	32,980.24	32,980.24	.00	32,980.24	.00
Southern Lehigh SD	121395703	21,352.71	.00	21,352.71	24,021.80	.00	24,021.80	-2,669.09
Whitehall-Coplay SD	121397603	65,026.40	.00	65,026.40	56,356.04	.00	56,356.04	8,670.36
<b>Totals:</b>		<b>3,556,640.34</b>	<b>893,356.72</b>	<b>4,449,997.06</b>	<b>3,839,185.01</b>	<b>7,576.30</b>	<b>3,846,761.31</b>	<b>603,235.75</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2022-23 as of 02/29/2024**

District	AJUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,252,493.20	623,476.32	2,875,969.52	2,899,983.07	.00	24,023.55	2,875,969.52	.00
Bethlehem Area SD	120481002	2,223,494.49	386,846.19	2,610,340.68	2,610,309.94	.00	.00	2,610,309.94	30.74
Boyetown Area SD	114060753	12,987.94	.00	12,987.94	.00	12,987.94	.00	12,987.94	.00
Catasauqua Area SD	121391303	36,533.07	.00	36,533.07	36,533.07	.00	.00	36,533.07	.00
East Penn SD	121392303	77,961.74	.00	77,961.74	77,961.74	.00	.00	77,961.74	.00
Easton Area SD	120483302	147,421.14	37,618.49	185,039.63	185,039.63	.00	.00	185,039.63	.00
Nazareth Area SD	120484803	39,972.19	.00	39,972.19	40,549.42	.00	577.23	39,972.19	.00
Northampton Area SD	120484903	52,907.72	.00	52,907.72	52,907.72	.00	.00	52,907.72	.00
Parkland SD	121395103	14,408.45	.00	14,408.45	14,408.45	.00	.00	14,408.45	.00
Pen Argyl Area SD	120485603	15,581.69	.00	15,581.69	.00	15,581.69	.00	15,581.69	.00
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	11,562.30	.00	11,562.30	16,494.83	.00	.00	16,494.83	-4,932.53
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	64,579.71	.00	.00	64,579.71	-1,431.93
Saucon Valley SD	120486003	8,672.41	16,169.14	26,841.55	27,261.12	.00	.00	27,261.12	-439.57
Southern Lehigh SD	121395703	34,219.66	.00	34,219.66	34,219.66	.00	.00	34,219.66	.00
Whitehall-Coplay SD	121397603	104,028.23	.00	104,028.23	104,028.23	.00	.00	104,028.23	.00
Wilson Area SD	120488603	4,251.43	.00	4,251.43	8,233.37	.00	.00	8,233.37	-3,981.94
<b>Totals:</b>		<b>5,099,643.44</b>	<b>1,066,110.14</b>	<b>6,165,753.58</b>	<b>6,172,539.96</b>	<b>28,589.63</b>	<b>24,600.78</b>	<b>6,176,508.81</b>	<b>-10,755.23</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2021-22 as of 02/29/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,490,819.69	510,565.43	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	.00	.00	2,482,116.27	.00
Boyetown Area SD	114060753	12,326.79	.00	12,326.79	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121381303	6,868.31	.00	6,868.31	.00	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	4,254.01	51,584.81	.00	.00	51,584.81	-103.54
Easton Area SD	120483302	115,368.94	.00	115,368.94	.00	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	.00	.00	2,211.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	.00	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	.00	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	.00	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	.00	.00	30,726.72	-14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	.00	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	.00	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	.00	.00	124,525.17	.00
Wilson Area SD	120486603	61,602.10	.00	61,602.10	.00	.00	61,602.10	.00
<b>Totals:</b>		<b>5,105,955.43</b>	<b>884,426.25</b>	<b>5,990,381.68</b>	<b>16,042.22</b>	<b>1,271.62</b>	<b>5,991,989.36</b>	<b>-1,607.68</b>