

**Lehigh Valley Dual Language Charter School  
Board of Trustee Meeting**

**Agenda**

**Tuesday – May 24, 2022**

**6:00 p.m. Public Meeting**

1. Approval of LVDLCS April 26, 2022 Board Meeting Minutes
2. CEO/COO and Principal's Report
  - Student Presentations
3. Courtesy of the Floor – Agenda Items
4. Financial Report and Approval of Payments for the prior month
5. Old Business
  - Renovation Updates– Informational
  - W2A Conference Room Project – Informational
  - Acoustical Study Results – Information
  - 2022-2023 School Budget - Approval
6. New Business
  - Health Insurance Benefits - Approval
  - Scholarship Contribution Update
  - Window and Door Quotes – Approval
  - Pennsylvania Coalition of Public Charter Schools (PCPCS) Annual Membership - Approval
  - 2022-2023 Vendor List - Approval
  - SAVVAS Science Program – Approval
  - Dual Temp Maintenance Report – Informational
  - 2022 Financial External Audit - Informational
  - Student Population Report- Informational
7. Personnel
  - none
8. Other
  - a. Courtesy of the Floor – Non Agenda Items
  - b. Public Comment and Correspondence
  - c. Other
    - o Thank you to all donors to the Scholarship Fund, Mr. Lopez, People Security Bank, PA Human Relations Commission, Charter Choices and the McMinn Law
9. Next Board Meeting-Tuesday, June 28, 2022, at LVDLCS at 6:00 p.m.
10. Adjournment

*Our vision is a community of bilingual/bicultural, life-long learners committed to excellence and dedicated to learning and leadership*

# Lehigh Valley Dual Language Charter School

## Board of Trustees Meeting

Tuesday April 26, 2022 - 6:00 p.m.

### Welcome and Introductions

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

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

**Excused:** Mr. Paulino, Mrs. Gutierrez

**Staff Present:** Ms. Perez, Mrs. Herrmann, Mr. Zapata, Mrs. E. Gonzalez, Ms. J. Vazquez

**Parents/Students:** Ms. S. Matos, Ms. C. Gutierrez, Ms. N. Morales, Ms. V. Sola, Mr. A. Hernandez, Ms. L. Lopez, Ms. A. Perneritel, Heisa Nolasco, Sydney Phillips, Neilann Guerrero, Angel Hernandez, Liannete Cruz, Aaron Diaz, Kenzi Baez

**Zoom Present:** Ms. Roman, Ms. Mohring, Ms. S. Vazquez, Dr. Wade as guest

**Executive Session – 6:01-6:03 p.m. to discuss employee salary adjustment.**

### Approval of Minutes

Ms. Weaver requested a review of the board meeting minutes for the month of March 22, 2022.

Mr. Lopez called for a motion to **approve the March 22, 2022 meeting minutes**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

### 1. School Activities

- Fire Drill – 3/25/22 at 10:45 (2 min, 50 sec.) and 4/5/22 at 11:10 (3 min. 10 sec)
- 3/23: Early Dismissal / Staff PSSA Training
- 3/24 and 3/25: Math Coach Benchmark Test
- 3/30: End of the 3rd Marking Period
- 4/8: Spring Picture Day (Non-Uniform Picture Day)
- 4/13: 2022-2023 Kindergarten Screening
- 4/14 - 4/18: Spring Break (Offices Open on 4/14)
- 4/26 - 4/28: ELA PSSA / Adjusted K - 2 schedule

### Upcoming Events

- 4/26 - 4/28: ELA PSSA / Adjusted K - 2 schedule
- 5/3 and 5/4: Math PSSA / Adjusted K - 2 schedule
- 5/5 and 5 / 6: Science PSSA / Regular schedule for all grades
- 5/12: After School Expo (5:30 p.m. - 6:30 p.m.)
- 5/13: Field Day (Grades 5 - 8)
- 5/17: School Closed (Primary Day)
- 5/19: Visit from ASD Superintendent (9:00 - 10:00 a.m.)
- 5/20: Field Day (Grades K - 4)

- 5/27: Field Day Rain Date (if needed)
- 6/3: 8th Grade Dance (6:00 - 8:00)
- 6/7: Kinder Moving Up (a.m.) / 8th Grade Moving On (p.m.)
- 6/8: Explorers Graduation Ceremony (9:00 a.m.) / Last Day of School!

**2. Facilities**

- o Technology – IU continues to be waiting on parts from their supplier
- o Building – ELCEC construction continues (updates/change orders on board agenda)

**3. Business Office**

- o Enrollment – 453
- o Transportation – District transportation issues continue
- o Waiting List – fluctuates based upon receipt of enrollments and filling available spots
- o PIMS – All reports have been submitted on time.

**4. Community Support**

- o Center for Humanistic Change provides two weekly small group sessions for students in need (as identified through the SAP program)

**5. Student Services**

- o Smiles Dental Service saw a total of 141 LVDLCS students (31% of our student population) from 3/14 - 3/21.

**6. Programs**

- o After School Program - Average Attendance: 62
- o Saturday School/Explorers Program - Average Attendance: 52

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

**Student Presentation: Kindergarten presented on what they are learning about plants**

**Financial Report and Approval of Payments:**

Ms. Weaver guided the Board through the review of finances the school's Balance Sheet at March 31st showed Cash at \$1,405,575; this includes funds in the operating accounts and investments. The school's ending Fund Balance at 03/31/2022 was \$1,279,259. Accounts Payable was \$116,075 while Accrued Payroll was \$665,637. For the 9 months ending 03/31/2022, the school had an operating deficit of -\$555,109 compared to a budgeted YTD surplus of \$95,607, and is currently projecting a year-end operating surplus of \$175,954. The school anticipates receipt of \$1.4M+ in federal grants funding in the final quarter of the 2021-22 school year.

Ms. Weaver called for a motion to **approve the fiscal year financial report ending March 31<sup>st</sup>, 2022 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Dr. Rance-Roney. Motion was passed unanimously.

**Old Business**

- **Renovation Update** – The invoice for the fire alarm was received. This will be change order #13 for \$43,588.81. This cost is significantly lower than original quote to install a brand new system. Some additional cost will still be billed to the schools that were not included in the invoice.

Mr. Lopez called for a motion to approve the **Change order #13 for Fire Alarm Cost as presented**. Motion was seconded by Parrales. Motion was accepted unanimously.

- **Fire Alarm System Update** – The school is waiting for the City of Bethlehem to come for the inspection of the system.
- **ESSER III / Title Revenue** – Some of the funds were received as schedule. Additional reporting for these funds now need to be made in PIMS reporting and Charter Choices will be taking care or producing the reports.

#### **New Business**

- **2022-2023 Preliminary Budget** - The information was presented to the Board for review. Next month will be the preliminary approval. All givens were included in this budget. The administration is still in negotiations for the health insurance to finalize the cost for the next academic year.
- **2022-2023 Board Meeting Schedule** – Presented to the board with following July 19, 2022, August 23, 2022, September 20, 2022, October 18, 2022, November 15, 2022, December 13, 2022, January 24, 2023, February 21, 2023, March 21, 2023, April 25, 2023, May 23, 2023, June 27, 2023

Mr. Lopez called for a motion to approve the **2022-2023 Board Meeting Schedule**. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

- **Charter Choices -Federal Stimulus Reporting Cost** – Charter Choices is not engaged to provide PIMS services to LVDLCS. The added fee for this service would be \$7,500 per year. This fee will be assessed for the current year (2021-22) and for each of the next two years (2022-23 and 2023-24) until all ESSER-related funds have been exhausted and all reporting requirements have been met. The fee will be invoiced after the required reporting is submitted each year.

Mr. Lopez called for a motion to approve the **Added Fee of \$7,500 per year as presented**. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

- **W2A Conference Room Project** – This item will be address at next board meeting.
- **Assessment for Special Education & EL** –
  - All special education students and English Language students are required to take the PSSA
  - All ELL students are required to take the WIDA/Access assessment
  - Both assessments allow for an achievement score and growths score so that we are able to track the growth of student over time.
  - 29.7% of LVDLCS student population is either Special Education students or English Language Learner students
  - LVDLCS currently has 4 staff that are EL certified and 1 staff member in an EL certification program
  - LVDLCS currently has 3 staff that are Special Education certified
  - Special Education Department- Current Enrollment: 29, Learning Support Itinerant: 12, Learning Support Supplemental: 8 Speech and Language: 9; Current Staff: 2 Full Time

Teachers -current Grant Funded Staff: 1 Aide, Grant Supply Budget for 2021-2022: \$25,000 each teacher

- o English Learner Department: Current Enrollment: 105, Current EL: 94, Current Monitoring EL: 11; Current Staff: 1 Full Time Teacher / 1 Aide, Current Grant Funded Staff: 1 Aide, Grant Supply Budget for 2021-2022: \$25,000

- **ASD Superintendent Visit- May 19, 2022-** Dr. John D. Stanford will be visiting and touring our school.
- **LVDLCS Scholarship Criteria and Fundraising Ideas** - The Lehigh Valley Dual Language Outstanding Scholar Award will be presented to a graduating senior each year starting in 2023. This will be a \$1,500.00 cash award and a plaque. There will be a total of two awards presented each year. Fundraising ideas are: Teacher/Staff Scholarship Donation (generate scholarship pledge cards where teachers/staff can contribute \$5, \$10, or \$15 to the scholarship fund, Contribute one dress down day each year to the scholarship fund, Host a 6th - 8th grade Scholarship Fund Dance where the ticket entry money goes to the scholarship fund, vendor Scholarship Donation.

Mr. Lopez and The McMMain Law donated \$1,000 each already for the scholarship. The Human Relations Commissions will also be donating \$1,235.

Mr. Lopez called for a motion to approve the **donation from Human Relations Commissions as presented**. Motion was seconded by Ms. Parrales. Motion was accepted unanimously.

- **Disciple Report 2 & 3 Quarter** - Total Discipline Referrals = 129, students with Referrals = 54, total number of students = 454. 78 out of the 129 write ups came from 14 students (60% of all write ups.) Students with repeated offences are receiving assistance to help with behavior improvement.
- **Acoustical Study Proposal** – JMS Acoustics presented a proposal for a study of the gym area, the community center and a classroom to block noise. The cost of the service is a fixed \$3,500. Any additional service not outlined in the scope or work will be completed as authorized on a time and expense basis.

Mr. Lopez called for a motion to approve **JMS Acoustics for the study as presented**. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

- **LVDLCS Accounts Balances Summary** – Sheet presented to the Board for information.
- **Window for Gym** - The administration requested cost information to replace one of the windows in the gym to be able to see outside. Mr. Mulligan gave a rough estimate of \$8,000 to \$10,000 without demolition and installation which could cost another \$1,000.

Mr. Lopez called for a motion to approve **the purchase of a replacement window for the Gym with a cost not to exceed \$11,000**. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

#### Personnel

- Sara Flyte – Resignation effective April 22, 2022.

Mr. Lopez called for a motion to approve the **resignation of Mrs. Flyte, with regret and the salary adjustment discussed during executive session.** Motion was seconded by Ms. Parrales. Motion was accepted unanimously.

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

- Mr. Lopez made a comment to acknowledge Dr. Wade on zoom call. She is working on opening a charter school in Philadelphia. She will also be coming to visit the school.

**Public Comment and Correspondence**

- Erica Figueroa – Resignation Letter
- Congratulations to Mrs. Gutierrez and Ms. Perez on becoming grandmothers this week.

**Other**

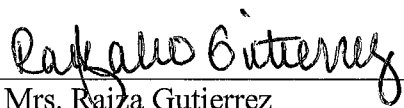
- Hispanic Center Lehigh Valley (HCLV) – Fiesta 2022
- LVDLCS End of Year Events Flyer
- News Article
- Field Trips – 5/16/2022 - 4<sup>th</sup> Grade - DaVinci Science Center  
5/18/2022 - 2<sup>nd</sup> Grade - Northampton Community College / Cops and Kids  
5/18/2022 - 6<sup>th</sup> Grade - Emmaus Theater  
5/24/2022 - 4<sup>th</sup> Grade - Lehigh Valley Zoo  
5/26/2022 – Kindergarten – Imagination Station

Mr. Lopez called for a motion to approve the **Field trips as presented and cover the cost for transportation.** Motion was seconded by Ms. Parrales. Motion was accepted unanimously.

**Next Board Meeting** will be Tuesday May 24, 2022 at 6:00 p.m.

**Adjournment** – A motion to adjourn was made by Mr. Santana seconded by Dr. Rance-Roney. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 7:02 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez  
President



Mr. Joshua Santana  
Board Secretary

# Lehigh Valley Dual Language Charter School

## Board Meeting

### CEO/COO and Principal's Report

May 24, 2022

#### 1. School Activities

- 4/26 - 4/28: ELA PSSA / Adjusted K - 2 schedule
- 5/3 and 5/4: Math PSSA / Adjusted K - 2 schedule
- 5/5 and 5/6: Science PSSA / Regular schedule for all grades
- 5/12: After School Expo (5:30 PM - 6:30 PM)
- 5/16: Field Day (Grades 5 - 8)
- 5/17: School Closed (Primary Day)
- 5/19: Visit from ASD Superintendent (9:00 - 10:00 AM)
- 5/20: Field Day (Grades K - 4)
- 5/20: Caricaturist for 8th Graders

#### Upcoming Events

- 5/27: Field Day Rain Date (if needed)
- 6/2: Explorers Field Trip
- 6/3: 8th Grade Dance (6:00 - 8:00)
- 6/7: Kinder Moving Up (AM) / 8th Grade Moving On (PM)
- 6/8: Explorers Graduation Ceremony (9:00 AM) / Last Day of School!

#### 2. Facilities

- Technology – IU scheduled to complete “circuit migration” on 6/1/22
- Building – ELCEC construction continues (updates/change orders on board agenda)

#### ○ Business Office

- Enrollment – 453
- Transportation – District transportation issues showed improvement in April/May
- Waiting List – fluctuates based upon receipt of enrollments and filling available spots
- PIMS – All reports have been submitted on time.

#### ○ Community Support

- Parent donations for Moving Up/Moving On Ceremony and 8th Grade Dance include balloon decorations for both events and food/dessert for Dance. These are from parents with small businesses that support our school.

#### ○ Student Services

- Center for Humanistic Change provides two weekly small group sessions for students in need (as identified through the SAP program)

#### ○ Programs

- After School Program - Avg Attendance: 57
  1. After School Expo held on 6/12/22 - parents attended club sessions with students from 5:30 - 6:30 PM

#### ○ Leadership Team Meetings – held weekly

### LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised
September	Dress Down Day	FREE
October	Dress Down Day	FREE
November	Dress Down Day	\$ 323.30
December	Dress Down Day	\$ 334.85
January	Dress Down Day	\$264.80
February	Dress Down Day	\$309.65
March	Dress Down Day	\$300.75
April	Dress Down Day	FREE (Spring Picture Day)
May	Dress Down Day	

### LVDLCS 8<sup>th</sup> Grade Student High School Selection

School	Number of Students
Allen	5
Dieruff	9
Building 21	0
Liberty	8
Freedom	8
LVA	2
Charter Arts	1
Executive Education	2
Lincoln Leadership	1
Whitehall	1
Parkland	1
Undecided	1
Possible relocation impacting decision	1





## Arts Festival

May 18, 2022 (5:30 – 7:30 PM) Kindergarten – 8<sup>th</sup> Grade

<p><b>Purpose of the Event</b></p>	<p>The Arts Festival provides the LVDLCS community the opportunity to showcase our students’ and staffs’ artistic talents. These talents include not only visual art, but drama and poetry as well. This event also serves as a cultural celebration through art and music as it reflects our Spanish Culture through the Arts program and the mission of our school.</p>
<p><b>Attendees of the Event</b></p>	<p><b>Administration:</b> Ms. Herrmann, Mr. Zapata  <b>Staff and Faculty:</b> Mr. W. Rodriguez, Mr. J. Cancel, Ms. M. Cygan, Ms. B. Pizarro, Ms. D. Vazquez, Ms. S. Sarmiento, Ms. J. Blanco-Padilla, Ms. K. Yordy, Ms. A. Mohring, Ms. A. Perez, Ms. A. Zullo  <b>Other:</b> LVDLCS parents that have small businesses registered and set up vendor tables to display their business</p>
<p><b>Positive Outcomes</b></p>	<ul style="list-style-type: none"> <li>• Families were exposed to a variety of art and drama exhibits – including student poetry readings (both in person and previously recorded)</li> <li>• LVDLCS sponsored a band that provided live music in the cafeteria – this allowed families to stay longer (after walking through the exhibits and watching the drama skits) and enjoy the event in a relaxed, fun environment</li> <li>• Poetry Reading / Free Book Event portion of the event served as Title I Literacy education opportunity.</li> </ul>
<p><b>Recommendations</b></p>	<ul style="list-style-type: none"> <li>• Work to add dancing back into the schedule for next year – the inclusion of dancers results in higher student participation in the event which leads to higher family attendance.</li> <li>• Consider expanding the parent vendor exhibit – it’s a great way to increase interest in the event and also support our parents with small businesses.</li> <li>• Use music program next year to add/build performances – possibly grade-level performances. This will also increase student participation and family attendance.</li> </ul>
<p><b>Additional Comments</b></p>	<p>The school engagement committee is looking forward to next year when we can utilize the ELCEC for this event.</p>

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
45	90
<u>Overall People in Attendance</u> 123	



## Academic & Enrichment Program “Parents & Me” Expo

Thursday; May 12, 2022 | 5:30 PM

Grades: K-8

<b>Purpose of the Event</b>	This event was designed for the students to display what they have learned throughout their participation in the program, while also having the opportunity to complete hands on activities with their parents.
<b>Attendees of the Event</b>	<u>Administration:</u> Mrs. Lisa Herrmann <u>Board Members:</u> Mrs. Raiza Gutierrez
<b>Positive Outcomes</b>	The parents enjoyed creating memories with their children, and were also very excited to interact with the other families of our school community.
<b>Recommendations</b>	N/A
<b>Additional Comments</b>	

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
38	2

**Lehigh Valley Dual Language Charter School**  
**Financial Statements**  
**April 30, 2022**

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May 2022

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

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

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

**Key April Highlights:**

- Decrease in Cash Position to \$496K Corresponds to the operating deficit.
- Both Current Ratio = 1.3 (Standard = 1.3) and Days COH = 22.0 (Standard = 60.0) show improvement.
- Projected Operating Net Income (Deficit) at April 30 = \$92K (exclusive of Building Acquisition).
- Fund Balance (Assigned + Unassigned+Net Income) = \$1.3M.

**1. Balance Sheet**

Balance Sheet Analysis	[A] 6/30/2020 (Final)	[A] 6/30/2021 (Audited)	[B] 04/30/2022	[C] = [B] - [A] Increase (Decrease)
<b>Assets</b>				
Cash	1,142,917	1,019,683	496,268	\$ (523,415)
Escrow	-	-	-	\$ -
Investments	914,625	922,641	922,641	\$ -
District Receivables	680,702	518,950	522,559	\$ 3,609
Federal Receivables	45,354	51,223	136,444	\$ 85,221
State Receivables	-	34,033	-	\$ (34,033)
Fixed Assets - Net	724,624	686,481	9,797,347	\$ 9,110,867
<b>Liabilities</b>				
Accounts Payables	29,459	118,563	133,235	\$ 14,672
Accrued Payroll	621,158	701,948	766,158	\$ 64,210
Notes Payable	-	-	8,262,461	\$ 8,262,461
<b>Fund Balance</b>				
Nonspendable	268,367	272,507	63,798	\$ (208,709)
Assigned	1,694,459	1,875,000	1,875,000	\$ -
Unassigned	196,132	9,362	317,307	\$ 307,945
Net Income	258,549	162,257	(903,367)	\$ (1,065,624)

- The school’s combined Cash and Investment Balances decreased to \$1,418,909 at April 30<sup>th</sup> due to cash outlay for capital improvements and as the school awaits some of its Federal receipts (Title Funding, IDEA, ESSER II/ARP).
- Total Current Liabilities on April 30, 2022 represent a \$807,588 increase since June 30<sup>th</sup> due to the addition of monthly mortgage payments (partially offset by a reduction in Accounts Payable).

- The building purchase in August 2021 is reflected as a Fixed Asset (\$9.8M) and as a Long-Term Liability (\$7.7M) on the Balance Sheet, as well as on the Budget-to-Actual report in a separate expense section. The amount of the school's equity put into fixed assets (building) accounts for the deficit.

2. Budget to Actual for the Ten (10) Months Ended April 30, 2022

Income Statement Analysis	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget
<b>REVENUES</b>			
Local Sources	5,122,770	4,646,234	476,536
State Sources	20,191	20,191	-
Federal Sources	952,121	1,651,849	(699,728)
<b>EXPENDITURES</b>			
Personnel	4,255,269	4,161,589	93,680
Contracted Services	182,413	261,061	(78,648)
Property Services	951,551	1,190,000	(238,449)
Other Purchased Services	382,866	297,497	85,369
Supplies and Instructional Aids	297,954	268,234	29,720
Building, Furniture & Equipment	36,107	66,667	(30,560)
Debt Service	500,551	-	500,551
Other Expenses	33,799	5,600	28,199
<b>Net Change Before Building Transaction</b>	<b>(545,428)</b>	<b>67,626</b>	<b>(613,054)</b>

- Local Revenues of \$5,122,770 are over the YTD budgeted amount (by \$477K) as the school has maintained healthy enrollment and tuition rates have increased. Total Revenues for the year are projected at \$7,940,803 (very close to budget).
- Additional Federal Revenues (highlighted above) will be booked in the 4<sup>th</sup> Quarter of FY22 when they are anticipated to be received (\$952K have been received of an anticipated \$1.6M). The school is expected to utilize roughly \$1.2M in COVID-relief funding (ESSER II, ARP ESSER) in FY22.
- Total Expenses are projected to be over budget by \$555K at year-end due to YTD variances on Personnel (+\$94K), Food Service (+\$75K), Repairs (+\$209K) and Supplies (\$30K).
- The school currently projects a slight year-end Operating Surplus (Deficit) of -\$91,940 (exclusive of the Building Acquisition) due to the aforementioned variances (particularly personnel + repairs) and a decrease in projected ESSER Revenues to be recognized prior to the end of FY22.

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

	<u>June 30, 2021</u> <u>(Audited)</u>	<u>April 30, 2022</u>	<u>Increase</u> <u>(Decrease)</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Operating Cash	1,019,683	496,268	(523,415)
Investments	922,641	922,641	-
District Tuition Payments Receivable	518,950	522,559	3,609
Other Receivables	17,713	33,004	15,291
Federal Receivables	51,223	136,444	85,221
State Receivables	34,033	-	(34,033)
Prepaid Expenses	22,507	13,798	(8,708)
<b>Total Current Assets</b>	<u>2,586,749</u>	<u>2,124,714</u>	<u>(462,035)</u>
<b>Fixed Assets - net</b>	<u>686,481</u>	<u>9,797,347</u>	<u>9,110,867</u>
<b>Other Assets</b>			
Note Receivable - DLP	-	339,198	339,198
Note Receivable - Good New Ventures	277,000	-	(277,000)
Interest Receivable - Good New Ventures	43,701	1,555	(42,146)
Other Assets	242,211	-	(242,211)
Deferred Outflow of Resources	829,214	826,303	(2,911)
<b>Total Other Assets</b>	<u>1,392,126</u>	<u>1,167,055</u>	<u>(564,269)</u>
<b>TOTAL ASSETS</b>	<u><b>4,665,356</b></u>	<u><b>13,089,116</b></u>	<u><b>8,423,760</b></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payable	118,563	133,235	14,672
Accrued Payroll Expenses	701,948	766,158	64,210
Deferred Revenues	868	868	-
Mortgage Payable - Current	-	588,415	588,415
Line of Credit	-	125,000	125,000
Due to General Fund	9,156	24,447	15,291
<b>Total Current Liabilities</b>	<u>830,535</u>	<u>1,638,123</u>	<u>807,588</u>
<b>Other Liabilities</b>			
Food Service Deferred Inflows of Resources	12,373	12,373	-
Food Service Net Pension Liability	67,487	64,576	(2,911)
Deferred Inflows of Resources	714,208	714,208	-
Mortgage Payable	-	7,674,046	7,674,046
Net OPEB Liability	258,486	258,486	-
Net Pension Liability	5,506,624	5,506,624	-
<b>Total Other Liabilities</b>	<u>6,559,178</u>	<u>14,230,313</u>	<u>7,671,135</u>
<b>TOTAL LIABILITIES</b>	<u>7,389,713</u>	<u>15,868,436</u>	<u>8,478,723</u>
<b>EQUITY</b>			
Amount Provided for Pension	(5,729,964)	(5,666,944)	63,020
Invested in Capital Assets	686,481	9,797,347	9,110,867
Amount Provided for Long term debt	-	(8,262,461)	(8,262,461)
Non Spendable	272,507	63,798	(208,709)
Assigned	1,875,000	1,875,000	-
Unrestricted	9,362	317,307	307,945
Net Income	162,257	(903,367)	(1,065,624)
<b>TOTAL EQUITY</b>	<u>(2,724,357)</u>	<u>(2,779,320)</u>	<u>(54,962)</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>4,665,356</b></u>	<u><b>13,089,116</b></u>	<u><b>8,423,760</b></u>
<b>Balance Sheet Metrics</b>			
Current Ratio	3.11	1.30	(1.82)
Days Operating Cash on Hand	59.85	21.64	(38.21)



**LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL**

**Budget-to-Actual**

**Ten Months Ended April 30, 2022**

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget	[D] EOY Projection	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
<b>REVENUES</b>						
<b>Revenues from Local Education Agencies</b>						
School District - Regular Education	4,336,740	4,089,718	247,022	5,114,659	4,907,662	206,997
School District - Special Education	718,360	501,939	216,421	861,960	602,327	259,633
<b>Total Local Educational Agency Revenue</b>	<b>5,055,100</b>	<b>4,591,657</b>	<b>463,443</b>	<b>5,976,619</b>	<b>5,509,989</b>	<b>466,630</b>
<b>Other Local Revenues</b>						
Interest Income	20,143	24,167	(4,024)	24,977	29,000	(4,023)
Student Activities Revenues	11,669	12,500	(831)	14,169	15,000	(831)
Lease Income	17,913	17,910	3	21,495	21,492	3
Miscellaneous	17,945	-	17,945	17,945	-	17,945
Prior Fund Balance	-	-	-	285,000	285,000	-
<b>Total Local Revenue -Other</b>	<b>67,670</b>	<b>54,577</b>	<b>13,093</b>	<b>363,586</b>	<b>350,492</b>	<b>13,094</b>
<b>Revenues from State Sources</b>						
Ready to Learn Grant	20,191	20,191	-	20,191	20,191	-
<b>Total State Revenues</b>	<b>20,191</b>	<b>20,191</b>	<b>-</b>	<b>20,191</b>	<b>20,191</b>	<b>-</b>
<b>Revenues from Federal Sources</b>						
IDEA Pass-Through	-	20,900	(20,900)	20,900	20,900	-
Title I Grant	84,417	180,210	(95,793)	222,916	225,263	(2,347)
Title II Grant	3,041	18,385	(15,344)	22,334	22,981	(647)
Title III Grant	18,662	13,465	5,197	18,662	16,831	1,831
Title IV Grant	6,120	13,825	(7,705)	16,930	17,281	(351)
CARES Act - ESSER Set Aside	7,133	-	7,133	7,133	-	7,133
CARES Act - ESSER II Funding	260,988	521,778	(260,790)	400,000	652,222	(252,222)
CARES Act - ARP ESSER III Funding	125,695	667,286	(541,591)	371,467	834,107	(462,640)
Food Service Revenues	446,065	216,000	230,065	500,065	270,000	230,065
<b>Total Federal Revenues</b>	<b>952,121</b>	<b>1,651,849</b>	<b>(699,728)</b>	<b>1,580,407</b>	<b>2,059,585</b>	<b>(479,178)</b>
<b>TOTAL REVENUES</b>	<b>\$ 6,095,082</b>	<b>\$ 6,318,274</b>	<b>\$ (223,192)</b>	<b>\$ 7,940,803</b>	<b>\$ 7,940,257</b>	<b>\$ 546</b>
<b>EXPENDITURES</b>						
<b>Personnel Costs</b>						
Salaries and Wages (includes incentives)	2,783,551	2,610,453	173,098	3,401,372	3,225,550	175,822
Insurances	619,517	752,731	(133,214)	856,779	931,033	(74,254)
Retirement	559,920	536,925	22,995	690,758	662,096	28,662
Employer Taxes	255,219	235,240	19,979	299,657	290,677	8,980
Other benefits	37,062	26,240	10,822	43,622	32,800	10,822
<b>Total Salaries</b>	<b>4,255,269</b>	<b>4,161,589</b>	<b>93,680</b>	<b>5,292,188</b>	<b>5,142,156</b>	<b>150,032</b>
<b>Contracted Services</b>						
Audit	8,157	6,000	2,157	14,157	12,000	2,157
Legal Services	19,627	10,000	9,627	19,627	10,000	9,627
Business Services	67,500	62,000	5,500	79,900	74,400	5,500
Board Member Services	-	4,167	(4,167)	833	5,000	(4,167)
Professional Development	22,770	19,400	3,370	27,620	24,250	3,370
Professional Consultant	37,910	-	37,910	37,910	-	37,910
Special Education Services	13,233	35,727	(22,494)	20,915	43,409	(22,494)
Payroll Service	13,216	14,167	(951)	16,049	17,000	(951)
Additional Programs/Extended Day	-	109,600	(109,600)	-	137,000	(137,000)
<b>Total Professional &amp; Technical Services</b>	<b>182,413</b>	<b>261,061</b>	<b>(78,648)</b>	<b>217,011</b>	<b>323,059</b>	<b>(106,048)</b>
<b>Property Services</b>						
Building rental	53,856	500,000	(446,144)	53,856	600,000	(546,144)
Utilities	55,753	66,667	(10,914)	69,087	80,000	(10,913)
Repairs & Maintenance	814,483	605,000	209,483	817,816	725,000	92,816
Equipment Rental	19,510	18,333	1,177	23,176	22,000	1,176
Cleaning and Maintenance Supplies	7,949	-	7,949	7,949	-	7,949
<b>Total Property Services</b>	<b>951,551</b>	<b>1,190,000</b>	<b>(238,449)</b>	<b>971,884</b>	<b>1,427,000</b>	<b>(455,116)</b>

**LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL**

**Budget-to-Actual**

Ten Months Ended April 30, 2022

	[A] YTD Actual	[B] YTD Budget	[C] = [A] - [B] Amount Over (Under) Budget	[D] EOY Projection	[E] Annual Budget	[F] = [D] - [E] Amount Over (Under) Budget
<b>Other Purchased Services</b>						
Transportation	32,335	21,600	10,735	37,735	27,000	10,735
Insurance	20,634	29,730	(9,096)	26,580	35,676	(9,096)
Telecommunications	39,127	47,500	(8,373)	48,627	57,000	(8,373)
Public Relations	2,145	1,667	478	2,478	2,000	478
Printing	152	-	152	152	-	152
Student Meals	267,401	192,000	75,401	315,401	240,000	75,401
Travel	890	5,000	(4,110)	1,890	6,000	(4,110)
Other	20,182	-	20,182	20,182	-	20,182
<b>Total Other Purchased Services</b>	<b>382,866</b>	<b>297,497</b>	<b>85,369</b>	<b>453,045</b>	<b>367,676</b>	<b>85,369</b>
<b>Supplies and Instructional Aides</b>						
Books	80,903	140,167	(59,264)	136,406	174,000	(37,594)
Educational Software	21,848	12,500	9,348	24,348	15,000	9,348
Instructional Supplies	88,399	39,167	49,232	97,232	48,000	49,232
Pupil Health Supplies	1,170	-	1,170	1,170	-	1,170
Special Education Supplies	8,139	28,900	(20,761)	17,239	38,000	(20,761)
Student Meals	18,635	-	18,635	18,635	-	18,635
Maintenance Supplies	28,270	16,667	11,603	31,603	20,000	11,603
Student Activities	17,228	-	17,228	17,228	-	17,228
Administration Supplies	33,362	30,833	2,529	39,528	37,000	2,528
<b>Total Supplies</b>	<b>297,954</b>	<b>268,234</b>	<b>29,720</b>	<b>383,389</b>	<b>332,000</b>	<b>51,389</b>
<b>Furniture &amp; Equipment</b>						
Building, Furniture & Equipment	6,129	-	6,129	6,129	-	6,129
Technology	29,978	66,667	(36,689)	73,145	80,000	(6,855)
<b>Total Furniture &amp; Equipment</b>	<b>36,107</b>	<b>66,667</b>	<b>(30,560)</b>	<b>79,274</b>	<b>80,000</b>	<b>(726)</b>
<b>Other Expenses</b>						
Dues & Fees	33,799	5,600	28,199	35,201	7,000	28,201
<b>Total Other Expenses</b>	<b>33,799</b>	<b>5,600</b>	<b>28,199</b>	<b>35,201</b>	<b>7,000</b>	<b>28,201</b>
<b>Debt Service &amp; Other Items</b>						
Debt Service	490,467	-	490,467	588,467	-	588,467
Interest	10,084	-	10,084	12,284	-	12,284
<b>Total Debt Service</b>	<b>500,551</b>	<b>-</b>	<b>500,551</b>	<b>600,751</b>	<b>-</b>	<b>600,751</b>
<b>Budgetary Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 6,640,510</b>	<b>\$ 6,250,648</b>	<b>\$ 379,778</b>	<b>\$ 8,032,743</b>	<b>\$ 7,678,891</b>	<b>\$ 353,852</b>
<b>Net Change in Fund Balance - Operating</b>	<b>\$ (545,428)</b>	<b>\$ 67,626</b>	<b>\$ (613,054)</b>	<b>\$ (91,940)</b>	<b>\$ 261,366</b>	<b>\$ (353,306)</b>
<b>Other Sources and Uses of Financing</b>						
Proceeds from extended term financing	8,752,927	-	8,752,927	8,752,927	-	8,752,927
Building Acquisition	(9,110,867)	-	(9,110,867)	(9,110,867)	-	(9,110,867)
	(357,939)	-	(357,939)	(357,939)	-	(357,939)
<b>Net Change in Fund Balance</b>	<b>\$ (903,367)</b>	<b>\$ 67,626</b>	<b>\$ (970,993)</b>	<b>\$ (449,879)</b>	<b>\$ 261,366</b>	<b>\$ (711,245)</b>

**Lehigh Valley Dual Language Charter School**  
**Check Detail**  
**April 30, 2022**

Num	Date	Name	Account	Original Amount
Bill.com	04/22/2022	601 Broad Development Group, LLC	92-0500-0500 Mortgage Payable;10-5000-830-000 Interest;10-510(000-000 Debt Service	50,003.73
Bill.com	04/12/2022	Lintons Food Service Management	51-3100-571-000 Food Costs	43,786.82
Bill.com	04/05/2022	Lintons Food Service Management	51-3100-571-000 Food Costs	31,886.10
Bill.com	04/06/2022	Colonial Intermediate Unit	10-2620-530-000 Communications;10-1110-758-00C Computer/Softwa	25,371.40
eft	04/11/2022	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	10,633.49
eft	04/22/2022	MG Trust	10-0460-0469 EE 403b;10-0460-0468 ER 403B	10,405.21
eft	04/08/2022	PSERs	10-0460-0461 PSERs	9,219.76
Bill.com	04/12/2022	Charter Choices, Inc.	10-2515-300-000 Financial Accou	6,000.00
Bill.com	04/29/2022	Guardian Dental	10-1110-210-000 Group Insurance;10-1241-210-000 Group Insurance;10-1190-210-000 Group Insurance;10-2120-210-000 Guidance Medica;10-2360-210-000 Group Insurance;10-2380-210-000 Group Insurance;10-2390-210-000 Group Insurance;10-2440-210-000 Group Insurance;	4,560.52
Bill.com	04/25/2022	Window Film Depot	10-2620-610-000 General Supplie	3,983.35
Bill.com	04/25/2022	Lehigh Valley Health Network	10-1110-290-000 Other Health Be	3,960.00
Bill.com	04/25/2022	Colonial Intermediate Unit	10-2620-530-000 Communications;10-1110-300-000 Puch Prof & Tec	2,970.57
Bill.com	04/12/2022	PPL Electric Utilities	10-2620-430-005 Electrical	2,606.27
eft	04/05/2022	Royal Tees Printing	10-3210-610-000 General Supplie	2,600.00
Bill.com	04/25/2022	UNUM Life Insurance Company of America	10-1110-210-000 Group Insurance;10-1241-210-000 Group Insurance;10-1190-210-000 Group Insurance;10-3210-210-000 Group Insurance;51-3100-210-000 Group Insurance;10-2611-210-000 Group Insurance;10-2440-210-000 Group Insurance;10-2390-210-000 Group Insurance;10-2380-210-000 Office of Princ;10-2360-210-000 Group Insurance	2,403.96
Bill.com	04/12/2022	UGI Utilities, Inc.8355	10-2620-621-000 Gas	2,382.20
Bill.com	04/18/2022	Fraser Advanced Information Systems 129	10-2620-442-000 Rentals Copler	2,147.02
Bill.com	04/25/2022	Dual Temp Company, Inc.	10-2620-430-007 HVAC	1,950.00
Bill.com	04/29/2022	ePlus Technology Inc.	10-2390-750-000 Equipment	1,920.34
Bill.com	04/25/2022	Selective Insurance Company of America	10-2620-523-000 General Propert	1,526.00
Bill.com	04/22/2022	W2A Design Group	10-1100-330-000 Other Professio	1,380.00
Bill.com	04/22/2022	LAROS SILK MILL MASTER ASSOCIATION, INC	10-2600-810-000 Dues & Fees	1,360.00
eft	04/21/2022	Streamline HR	10-2514-302-000 Payroll Fees	1,347.61
Bill.com	04/25/2022	Corporate Environments	10-2390-610-000 Office of Princ	1,249.00
eft	04/11/2022	Exam Tables	10-1200-610-000 General Supplie	1,223.00
Bill.com	04/15/2022	Uline	10-3100-610-000 Supplies	1,055.98
Bill.com	04/06/2022	Stotz & Fatzinger Office Supply	10-1110-610-000 General Supplie	1,003.92
Bill.com	04/07/2022	Mr. Rooter	10-2620-430-002 Plumbing	921.00
1342	04/05/2022	Kistler O'Brien	10-2620-000-000 Op of Building	863.50
Bill.com	04/12/2022	Palmeri Transportation Inc	10-3210-580-000 Travel	845.00
Bill.com	04/12/2022	Verizon Wireless	10-2620-530-000 Communications	766.95
Bill.com	04/25/2022	Cardmember Service	10-1110-650-000 Inst. Software;10-3210-580-000 Travel;10-1110-610-000 General Supplie;10-1110-630-000 Food	720.59
Bill.com	04/04/2022	Provident Life and Accident Ins Co	10-0460-0462 Medical	696.39
eft	04/22/2022	Sams Club	10-3210-630-000 Food	613.94
Bill.com	04/22/2022	Stotz & Fatzinger Office Supply	10-1110-610-000 General Supplie	608.78
Bill.com	04/29/2022	ePlus Technology Inc.	10-2390-750-000 Equipment	602.67
eft	04/04/2022	Action Party Rentals	10-3210-610-000 General Supplie	538.19
Bill.com	04/25/2022	UNUM Life Insurance Company of America EE	10-0460-0462 Medical	500.68
1338	04/04/2022	Guarantee Services	10-1100-600-000 Supplies	500.00
eft	04/11/2022	Exam Tables	10-1200-610-000 General Supplie	494.11
Bill.com	04/25/2022	Mr. Rooter	10-2620-430-002 Plumbing	435.00
Bill.com	04/22/2022	Altronics Security Systems	10-2600-810-000 Dues & Fees	420.00
Bill.com	04/12/2022	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	420.00
Bill.com	04/12/2022	Michelle Guzman	10-2271-300-000 Instr Prof Deve	420.00
eft	04/27/2022	Amazon	10-1110-610-000 General Supplie	411.60

Num	Date	Name	Account	Original Amount
eft	04/06/2022	Amazon	10-1110-610-000 General Supplie	373.44
eft	04/01/2022	School Health Corporation	10-1200-610-000 General Supplie	364.31
Bill.com	04/12/2022	Smart Digital Tech	10-2390-650-000 Technology Supp	350.00
Bill.com	04/15/2022	Uline	10-3100-610-000 Supplies	331.94
eft	04/06/2022	Safe Lockdown LLC	10-2620-610-000 General Supplie	311.50
Bill.com	04/15/2022	Discount School Supply	10-1110-610-000 General Supplie	311.32
Bill.com	04/12/2022	Cintas Corporation # 101	10-2620-610-000 General Supplie	305.13
Bill.com	04/12/2022	Cintas Corporation # 101	10-2620-610-000 General Supplie	305.13
Bill.com	04/20/2022	Cintas Corporation # 101	10-2620-610-000 General Supplie	305.13
Bill.com	04/25/2022	Cintas Corporation # 101	10-2620-610-000 General Supplie	305.13
Bill.com	04/12/2022	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	300.00
Bill.com	04/25/2022	Michelle Guzman	10-2271-300-000 Instr Prof Deve	300.00
1341	04/04/2022	Petty Cash	10-0103-000 Petty cash	300.00
Bill.com	04/12/2022	Cintas Corporation # 101	10-2620-610-000 General Supplie	257.61
Bill.com	04/25/2022	Cintas Corporation # 101	10-2620-610-000 General Supplie	243.57
Bill.com	04/25/2022	MacMain, Connell & Leinhauser, LLC	10-2350-300-000 Legal	212.50
eft	04/26/2022	Amazon	10-1110-610-000 General Supplie	212.38
eft	04/27/2022	Amazon	10-1110-610-000 General Supplie	207.89
eft	04/12/2022	Lehigh Valley Zoo	10-3210-580-000 Travel	200.00
eft	04/07/2022	Royal Tees Printing	10-3210-610-000 General Supplie	187.00
eft	04/25/2022	Lowes	10-2620-610-000 General Supplie	152.72
eft	04/11/2022	Domino's	10-3210-630-000 Food	152.11
eft	04/07/2022	Amazon	10-1110-610-000 General Supplie	135.95
eft	04/22/2022	Sams Club	10-3210-630-000 Food	128.80
eft	04/06/2022	Amazon	10-1110-610-000 General Supplie	125.98
Bill.com	04/12/2022	Smart Digital Tech	10-2390-650-000 Technology Supp	125.00
Bill.com	04/25/2022	Angelanette Arrubla	10-2271-300-000 Instr Prof Deve	120.00
eft	04/29/2022	Gerritys Supermarket	10-2300-630-000 Food	112.22
eft	04/20/2022	WaWa	10-3210-630-000 Food	100.00
eft	04/06/2022	Safe Lockdown LLC	10-2620-610-000 General Supplie	99.00
eft	04/27/2022	Amazon	10-1110-610-000 General Supplie	90.98
eft	04/15/2022	Imagination Nation	10-3210-580-000 Travel	75.00
eft	04/05/2022	Insect Lore	10-1110-610-000 General Supplie	73.34
Bill.com	04/12/2022	601 Broad Development Group, LLC	10-2620-424-000 Water & Sewer	62.76
eft	04/27/2022	Amazon	10-1110-610-000 General Supplie	43.98
Bill.com	04/25/2022	Selective Insurance Company 546	10-2620-523-000 General Propert	20.00
Bill.com	04/04/2022	Fraser Advanced Information Systems	10-2390-610-000 Office of Princ	15.41
Bill.com	04/20/2022	Fraser Advanced Information Systems	10-2390-610-000 Office of Princ	15.36
eft	04/01/2022	Lowes	10-2620-610-000 General Supplie	14.20
eft	04/04/2022	InternetFAX Service	10-2390-530-000 (Communications	14.00
eft	04/05/2022	Insect Lore	10-1110-610-000 General Supplie	11.88

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2021-22 as of 04/30/2022**

District	AUN	Amounts Due		Total Due	District	Amounts Paid		Total Paid	Net Due
		Regular Ed	Special Ed			UniPay	Refunds		
Allentown City SD	121390302	2,133,149.95	429,604.69	2,562,754.64	2,315,321.95	.00	.00	2,315,321.95	247,432.69
Bethlehem Area SD	120481002	1,771,273.18	288,755.32	2,060,028.50	1,827,625.89	.00	.00	1,827,625.89	232,402.61
Boyerstown Area SD	114060753	10,075.29	.00	10,075.29	.00	9,067.76	.00	9,067.76	1,007.53
Catasauqua Area SD	121391303	4,606.51	.00	4,606.51	2,303.26	.00	.00	2,303.26	2,303.25
East Penn SD	121392303	39,334.17	.00	39,334.17	39,334.17	.00	.00	39,334.17	.00
Easton Area SD	120483302	111,086.25	.00	111,086.25	107,753.66	.00	.00	107,753.66	3,332.59
Hazleton Area SD	118403302	3,715.43	.00	3,715.43	.00	3,715.43	.00	3,715.43	.00
Northampton Area SD	120484903	18,608.23	.00	18,608.23	18,608.20	.00	.00	18,608.20	.03
Parkland SD	121395103	22,450.62	.00	22,450.62	22,450.62	.00	.00	22,450.62	.00
Pleasant Valley SD	120455203	13,175.81	.00	13,175.81	10,540.64	.00	.00	10,540.64	2,635.17
Salisbury Township SD	121395603	25,549.00	.00	25,549.00	20,139.20	.00	.00	20,139.20	5,409.80
Saucon Valley SD	120486003	12,952.37	.00	12,952.37	10,396.58	.00	.00	10,396.58	2,555.79
Southern Lehigh SD	121395703	14,470.19	.00	14,470.19	12,058.49	.00	.00	12,058.49	2,411.70
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	105,332.49	.00	105,332.49	85,005.16	.00	.00	85,005.16	20,327.33
Wilson Area SD	120488603	50,960.83	.00	50,960.83	45,864.75	.00	.00	45,864.75	5,096.08
<b>Totals:</b>		<b>4,336,740.32</b>	<b>718,360.01</b>	<b>5,055,100.33</b>	<b>4,517,402.57</b>	<b>12,783.19</b>	<b>.00</b>	<b>4,530,185.76</b>	<b>524,914.57</b>