

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Board of Trustees
Tuesday – October 24, 2023
6:00 p.m. Public Meeting

1. Approval of LVDLCS September 24, 2023 Board Meeting Minutes
2. CEO/COO and Principal’s Report
3. Courtesy of the Floor – On Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Facility Purchase – Update
 - Scholarship Fund – Update
 - 22-23 Financial Audit – Update
 - Fund Assignment as of June 30, 2023 - Approval
6. New Business
 - Winter Saturday School Proposal- Approval
7. Personnel
 - Monica Edelen Miller – Teacher -FMLA- Effective 10-16-2023
 - Jatniel Cancel – Custodial – FMLA- Effective 11-3-2023
 - Kenia Blanco – Behavior Specialist - Resignation
 - School Nurse Contractor – Jenna Schray– Effective 10-24-2023
 - Custodial Contractor – Josue Del Valle - Effective 11-01-2023
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
 - None
10. Next Board Meeting-Tuesday, November 14, 2023, 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 September 26, 2023 - 6:00 p.m.**

Welcome and Introductions

Ms. Parrales welcomed those in attendance and called the meeting to order. Ms. Parrales informed the attendees that the meeting was being recorded, 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, Mrs. Parrales, Mrs. Gutierrez, Ms. Weaver, Dr. Rance-Roney, Mr. Santana

Excused: Ms. Pagan

Staff Present: Ms. Perez, Ms. Herrmann, Ms. Yunez, Ms. Zervos, Ms. Rosado, Ms. Krock, Ms. Figueroa, Ms. Velazquez

Google Meet Present: Ms. E. Gonzalez, Ms. Terefinko, Ms. Neyra, Ms. Colon, Ms. Blanco-Padilla, Ms. K. Blanco, Ms. Santiago, Ms. Dominguez, Ms. Montes

Guest: Arabella Tosado, Mrs. Tosado, Edith Stillson, Mrs. Honerkamp-Smith

Approval of Minutes

Mrs. Parrales requested a review of the board meeting minutes for the month of August 22, 2023.

Mr. Lopez called for a motion to **approve the August 22, 2023 meeting minutes and September 5, 2023 Special Board Meeting.** Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

1. School Activities:

- Family Visitation Day - August 25th (10:15a.m. - 12:15p.m.) - Event Report Attached
- First Student Day -August 28th
- Open House - September 6th (6:00 p.m. - 7:30 p.m.) - Event Report Attached
- Coach ELA Assessments and Fall Aimsweb Benchmarks (9/1-9/22)

Upcoming Events

- Coach Math Assessments (9/27 and 9/29)
- PAYS Student Survey - Grades 6 and 8 (10/2 - 10/5)
- Professional Development - 10/9
- Picture Day - 10/13
- Fiesta Latina - 10/20

2. Facilities

- Fire Drills -To be scheduled
- Technology – No issues at this time
- Building – Construction in 2nd floor apartments (over yellow hallway) almost complete
- Public Address System - Continued Installation and connection in process

3. Business Office

- Enrollment – 454 (as of 9/19/23)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based upon enrollment packets being received
- PIMS – All reports have been submitted on time

4. **Community Support**

- 2 LVDLCS Staff members attended the Allentown Latino Education Coalition welcome event for Dr. Birks

5. **Student Services**

- Valley Youth House therapist services LVDLCS weekly on Friday
- Smiles Dental completed follow up appointments for students on 9/15

6. **Programs**

- After School Program start date 9/18/23 -
- Total Enrollment as of 9/19 – 71

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

Student Presentation – 4th grade students Edith and Arabella presented their 3rd grade MDP year

Financial Report and Approval of Payments: Ms. Parrales guided the Board through the review of finances, LVDLCS's Balance Sheet at August 31st showed Cash (Checking Account + Investments) at \$3.1M, a decrease of \$266K since the end of the prior year (06/30/2023), along with an increase of \$379K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted) at 08/31/23 has grown to \$3.4M+, while Accounts Payable is \$104K and Accrued Payroll is \$236K. For the 2 months ending 08/31/2023, the school has an operating surplus of \$268K, and its financial health metrics remain strong: Current Ratio = 4.1 (Standard = 1.1), Debt Ratio = 57.1% (Standard = <85%), Days COH = 77.5 (Standard = 60 Days).

Ms. Parrales called for a motion to **approve the fiscal year financial report ending August 31, 2023 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Ms. Weaver. Motion was passed unanimously.

Old Business

- **Renovation Update** – Only open item is the removal of electrical towers which will probably place Summer 2024.
- **Community Center Usage Proposal** – On hold until after settlement.

New Business

- Administration's Goals – Given to all Board Members
- ESSER II – The grant is closing at by the end of the month. All expenses have been reconciled.
- Financial Audit – School is still waiting for results. A single audit is needed due to ESSER money.

Personnel

- Tia Weaver – Extended leave
- Temporary Teacher Aide position

Mr. Lopez called for a motion to all **Personnel items as presented.** Motion was seconded by Mrs. Rodriguez. Motion was approved unanimously.

Other

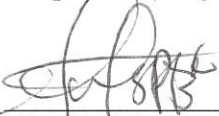
- Moment of silence for Maria Gonzalez. She worked for the school as a custodial staff
- LVDLCS Newsletter
- Fiesta Latina – October 20th, 2023
- Field Trips:
 - Kinder 10/13/2023 Unangst Farm Bath, PA
 - Second Grade 10/13/2023 Unangst Farm Bath, PA
 - First Grade 10/20/2023 Lehigh Valley Fruites and Veggies, Bethlehem, PA
 - Fifth Grade 12/15/2023 Zoellner Arts Center / Nutcracker. Bethlehem, PA
 - Fifth Grade 3/14/2023 DeSales University (Chemistry Lab) Center Valley, PA
 - Third Grade 3/21/2023 DeSales University (Labuda Theater) Center Valley, PA

Mrs. Gutierrez called for a motion to all **Field Trips as presented**. Motion was seconded by Mr. Lopez. Motion was approved unanimously.

Next Board Meeting will be Tuesday October 24, 2023 at 6:00 p.m.

Adjournment – A motion to adjourn was made Ms. Rodriguez seconded by Ms. Weaver. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:40 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
October 24, 2023

1. School Activities

- Coach Math Assessments (9/27 and 9/29)
- PAYS Student Survey - Grades 6 and 8 (10/2 - 10/5)
- Professional Development - 10/9
- Picture Day - 10/13
- Fiesta Latina - 10/20 (Event Report will be provided after the event)

Upcoming Events

- End of Marking Period 1: 11/1/23
- Professional Development: 11/7
- Parent Teacher Conferences: 11/20 and 11/21
- Early Dismissals: 11/20 and 11/21
- Fall Break: 11/22 - 11/27, school reopens on Tuesday 11/28

2. Facilities

- Fire Drills -9/28/23 - exited the building in 3 minutes & 3 seconds
- Technology – No issues at this time
- Building – No issues at this time
- Public Address System - Continued Installation and connection in process

- **Business Office**
 - Enrollment – 456 (as of 10/17/23)
 - Transportation – No transportation issues at this time
 - Waiting List – Fluctuating based upon enrollment packets being received
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Outside community organizations participated in Fiesta Latina (see event report)

- **Student Services**
 - Valley Youth House therapist services LVDLCS weekly on Thursday
 - Smiles Dental scheduled to return to the school January, 2024

- **Programs**
 - After School Program
Average Attendance for September: 75

- **Leadership Team Meetings – held weekly**

LVDLCS Dress Down Day Totals

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

LVDLCS 8th Grade Student High School Records Request as of 9/19/23

School	Number of Students
Allen	5
Dieruff	3
Building 21	
Liberty	6
Freedom	6
LVA	1
Charter Arts	3
Executive Education	1
Lincoln Leadership	2
Innovative	2
Whitehall	1
Easton	2
Salisbury	
Emmaus	2
Central Catholic	3
Commonwealth Cyber Charter	1
Undecided	
Possible relocation impacting decision	
Total Records Request	38 out of 39

Lehigh Valley Dual Language Charter School

Financial Statements

As of September 30, 2023

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**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.

September Board Summary:

LVDLCS's Balance Sheet at September 30th showed Cash (Checking Account + Investments) at \$2.6M, a decrease of \$725K since the end of the prior year (06/30/2023), along with an increase of \$844K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted) at 09/30/23 has grown to \$3.5M+, while Accounts Payable is \$89K and Accrued Payroll is \$175K. For the 3 months ending 09/30/2023, the school has an operating surplus of \$310K, and its financial health metrics remain strong: Current Ratio = 3.1 (Standard = 1.1), Debt Ratio = 59.9% (Standard = <85%). Days COH is 57.1 (just below the 60-day standard) as the school awaits the school district payments mentioned above.

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$2,621,352 at September 30th, a decrease of \$724,658 from the prior year-end (6/30/2023) due to the delayed receipt of School District funds (payments were delayed in July-September by the PA Budget Impasse) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on September 30th, 2023 represent a \$447K decrease since June 30th due primarily to the reversal of Summer Payroll Accrual.
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Liability (\$6.9M) on the Balance Sheet. Principal repayments are also shown on the Budget-to-Actual report in the Other Uses of Funds – Debt Service section.

2. Budget to Actual for the Three (3) Months Ended September 30, 2023

- Total Revenues from Local School Districts of \$1,582,431 are under budget (by \$125K) as tuition invoices are still being paid at 22-23 rates through September. The school will also receive State and Federal grant funding, but these payments generally occur later in the fiscal year.
- Total Expenses of \$1,438,072 are below budget (by \$35K) at September 30th due to variances in Personnel Costs (+\$108K), Supplies (-\$59K), and Property Services (-\$83K).
- LVDLCS has opened FY24 (after three months of activity) with an Operating Surplus of \$310,051, a number that is likely to change as seasonal expense anomalies begin to normalize and as district payments start being calculated at 23-24 rates.

3. Charter Choices is Expanding Service Opportunities

For nearly 20 years, Charter Choices has worked to become the premier provider of Accounting and Back Office support to charter schools in PA. Over those years, charter schools have asked us to assist in other service areas. Until now, the answer has always been, “We’d love to, but we do not have the internal expertise to assist”.

We have some exciting news to share. Charter Choices has partnered with the Vertex Education Family of organizations! Vertex provides a full suite of services including Academic Support, HR, IT, Marketing and Enrollment, Campus Development and Accounting (among other things) to charter schools across the Southwestern US. As Charter Choices now joins forces with Vertex, we’ll look to bring new opportunities – including many of the services schools have been asking us about to charter schools in PA, while leveraging the broad expertise of a like-minded and larger team.

Initially we will be focused on delivering additional services that have been recently requested:

- **Outsourced HR Services** (full employee life cycle from hiring to offboarding and everything in between).
- **Marketing Services** (enrollment strategies, web services, reputation management).
- **Information Technology** (infrastructure and network support).

With regards to our existing accounting operations, nothing will change in terms of the services we’re delivering and the team members who are delivering them! We know how important those relationships are, to both your success and to ours. What will change and what we’re most excited about is that Charter Choices now has a “deep bench” for the additional services you have been asking for as well as thought partners for our leadership team to leverage as we continue to grow and improve our service delivery.

As the months and years ahead unfold, we’ll continue to deliver on our primary commitment to you – high quality back office and compliance support – while also looking to “bridge the gap” and add value to your operations with our new partnership. In the meantime, please don’t hesitate to reach out with any questions or concerns. The Charter Choices Leadership Team is committed to ensuring this new partnership is an advantageous one for our valued clients and for the PA Charter School community in general.

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	09/30/2023	06/30/23
	Unaudited	Actual	Actual
ASSETS			
Current Assets			
Cash & cash equivalents	2,246,504	1,245,905	(1,000,598)
Investments	1,099,506	1,375,447	275,940
District receivables	287,063	1,130,766	843,704
State receivables	-	46,983	46,982
Federal receivables	316,484	4,276	(312,208)
Other current assets	69,720	79,180	9,460
Total Current Assets	<u>4,019,277</u>	<u>3,882,557</u>	<u>(136,720)</u>
Noncurrent Assets			
Fixed assets	10,011,298	10,011,298	-
Other noncurrent assets	843,235	843,235	-
Total Noncurrent Assets	<u>10,854,533</u>	<u>10,854,533</u>	<u>-</u>
TOTAL ASSETS	<u>14,873,810</u>	<u>14,737,090</u>	<u>(136,720)</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	99,525	89,312	(10,213)
Accrued salaries & benefits	611,908	175,350	(436,558)
Current portion of debt	588,129	588,129	-
Deferred revenues	12,228	12,228	-
Total Current Liabilities	<u>1,311,790</u>	<u>865,019</u>	<u>(446,771)</u>
Long-term liabilities			
Long-term notes & leases payable	7,037,232	6,890,062	(147,170)
Pension liabilities	5,908,280	5,908,280	-
Other non-current liabilities	55,199	55,199	-
Total Long-term liabilities	<u>13,000,711</u>	<u>12,853,541</u>	<u>(147,170)</u>
Total Liabilities	<u>14,312,501</u>	<u>13,718,560</u>	<u>(593,941)</u>
Equity	561,309	1,018,530	457,221
TOTAL LIABILITIES & EQUITY	<u>14,873,810</u>	<u>14,737,090</u>	<u>(136,720)</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of September 30, 2023

	Year To Date 09/30/2023		Year Ending 06/30/2024		Variance
	Actual	Operating Budget	Projection	Operating Budget	
Average Daily Membership					
ADM - regular education	414	414	414	414	-
ADM - special education	36	36	36	36	-
Total Average Daily Membership	450	450	450	450	-
REVENUES					
District per pupil revenues	1,582,431	1,707,263	6,355,607	6,829,050	(473,443)
Other Local Revenues	20,052	17,057	83,342	80,349	2,993
State Revenues	47,042	1,447	182,963	174,655	8,307
Federal Revenues	98,598	99,929	1,203,311	1,317,440	(114,128)
TOTAL REVENUES	1,748,123	1,825,696	7,825,223	8,401,494	(576,271)
EXPENDITURES					
Salaries	393,343	401,829	3,266,032	3,274,518	(8,486)
Other Compensation	99,212	1,039	176,173	170,000	6,173
Benefits	361,433	343,557	1,783,478	1,753,983	29,495
Professional & technical services	127,659	123,922	494,354	506,915	(12,561)
Property services	58,467	141,748	483,711	566,991	(83,280)
Other purchased services	74,811	60,284	460,498	465,589	(5,091)
Supplies	130,109	188,923	429,886	433,619	(3,733)
Property, furniture & equipment	23,316	15,000	64,158	55,841	8,316
Other expenditures	22,552	12,175	72,172	61,796	10,377
Other uses of funds - debt service	147,170	185,059	740,240	740,239	0
TOTAL EXPENDITURES	1,438,072	1,473,536	7,970,702	8,029,491	(58,790)
CHANGE IN FUND BALANCE	310,051	352,160	(145,479)	372,003	(517,481)

Lehigh Valley Dual Language Charter School
Key Performance Indicators
 As of September 30, 2023

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2023	09/30/2023			
	Unaudited	Actual			
Short-Term Indicators					
Total margin	13.2 %	(1.9) %	At least 0%	FYE net income / revenue	
Current ratio	3.1	4.5	At least 1.1	Current assets / current liabilities	
Days cash on hand	115.4	57.1	At least 60 days	Total cash / average daily spend	
Long-Term Indicators					
Fund balance	39.0 %	44.7 %	5-12%	% of revenue	
Debt ratio	59.9 %	56.2 %	At most 85%	Total liabilities / total assets	
Per Pupil Metrics					
Per pupil revenues	18,183	17,389		Revenues / ADM	
Per pupil expenditures	15,785	17,713		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 09/30/2023	
	Unaudited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	2,246,504	1,245,905	(1,000,598)
Investments	1,099,506	1,375,447	275,940
District receivables			
District Per Pupil - 2021-22	(1,608)	(1,608)	-
District Per Pupil - 2022-23	288,671	23,364	(265,307)
District Per Pupil - 2023-24	-	1,109,010	1,109,011
Total District receivables	<u>287,063</u>	<u>1,130,766</u>	<u>843,704</u>
State receivables			
Health Services Subsidy (SHARRS)	-	8,308	8,307
PCCD Physical School Safety & Security Grant	-	38,675	38,675
Total State receivables	<u>-</u>	<u>46,983</u>	<u>46,982</u>
Federal receivables			
Title I	9,512	-	(9,512)
Title II	4,086	-	(4,086)
Title III	1,025	1,025	-
Title IV	4,161	-	(4,161)
ESSER II	165,778	(5,526)	(171,304)
ARP ESSER	110,814	(1,802)	(112,616)
ARP ESSER Learning Loss	14,655	6,163	(8,492)
ARP ESSER Afterschool Programs	6,454	4,416	(2,038)
Total Federal receivables	<u>316,484</u>	<u>4,276</u>	<u>(312,208)</u>
Other current assets	69,720	79,180	9,460
Total Current Assets	<u>4,019,277</u>	<u>3,882,557</u>	<u>(136,720)</u>
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,783,067	8,783,067	-
Building improvements	163,849	163,849	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	82,337	82,337	-
Accumulated depreciation on furniture & equipment	(563,414)	(563,414)	-
Construction in progress	716,850	716,850	-
Total Fixed assets	<u>10,011,298</u>	<u>10,011,298</u>	<u>-</u>
Other noncurrent assets			
Deferred outflows from pensions	799,819	799,819	-
Deferred outflows from OPEB	41,666	41,666	-
Security deposits	1,750	1,750	-
Total Other noncurrent assets	<u>843,235</u>	<u>843,235</u>	<u>-</u>
Total Noncurrent Assets	<u>10,854,533</u>	<u>10,854,533</u>	<u>-</u>
TOTAL ASSETS	<u>14,873,810</u>	<u>14,737,090</u>	<u>(136,720)</u>
LIABILITIES & EQUITY			

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 09/30/2023	
	Unaudited	Actual	Increase (decrease)
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	99,525	89,312	(10,213)
Accrued salaries & benefits			
Accrued salaries & benefits	455,678	45,012	(410,666)
PSERS employee contributions	13,491	8,337	(5,154)
PSERS employer contributions	142,739	122,001	(20,738)
403b employee contributions	-	-	-
403b employer contributions	-	-	-
Total Accrued salaries & benefits	<u>611,908</u>	<u>175,350</u>	<u>(436,558)</u>
Current portion of debt			
Loans payable - current portion	588,129	588,129	-
Total Current portion of notes payable	<u>588,129</u>	<u>588,129</u>	<u>-</u>
Deferred revenues	12,228	12,228	-
Total Current Liabilities	<u>1,311,790</u>	<u>865,019</u>	<u>(446,771)</u>
Long-term liabilities			
Long-term notes & leases payable	7,037,232	6,890,062	(147,170)
Pension liabilities			
Other postemployment benefits (OPEB)	289,060	289,060	-
Net pension liability	4,755,701	4,755,701	-
Deferred inflows from pensions	830,750	830,750	-
Deferred inflows from OPEB	32,769	32,769	-
Total Pension liabilities	<u>5,908,280</u>	<u>5,908,280</u>	<u>-</u>
Other non-current liabilities	55,199	55,199	-
Total Long-term liabilities	<u>13,000,711</u>	<u>12,853,541</u>	<u>(147,170)</u>
Total Liabilities	<u>14,312,501</u>	<u>13,718,560</u>	<u>(593,941)</u>
Equity			
Nonspendable fund balance	76,748	76,747	-
Restricted fund balance	12,085	14,335	2,250
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	1,567,390	1,875,191	307,801
Net investment in fixed assets	2,385,936	2,533,107	147,170
Amount provided for OPEB liability	(280,163)	(280,163)	-
Amount provided for pension	(4,786,632)	(4,786,632)	-
Restricted for retirement of long-term debt	(40,589)	(40,589)	-
Total Equity	<u>561,309</u>	<u>1,018,530</u>	<u>457,221</u>
TOTAL LIABILITIES & EQUITY	<u>14,873,810</u>	<u>14,737,090</u>	<u>(136,720)</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of September 30, 2023

	Year To Date 09/30/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	1,294,295	1,412,779	(118,483)	5,196,710	5,651,115	(454,405)
Revenue from districts - special education	272,072	294,484	(22,413)	1,142,832	1,177,935	(35,103)
Revenue from districts - prior year adjustments	16,064	-	16,065	16,065	-	16,065
Total District per pupil revenues	1,582,431	1,707,263	(124,831)	6,355,607	6,829,050	(473,443)
Other Local Revenues						
Interest	9,746	8,295	1,451	34,631	33,181	1,450
Student activity fees	-	1,519	(1,520)	13,678	15,197	(1,519)
Restricted contributions	2,250	-	2,250	5,250	3,000	2,250
Refunds of prior year expenditures	7,961	-	7,961	7,961	-	7,961
Miscellaneous local revenues	94	7,243	(7,149)	21,823	28,971	(7,149)
Total Other Local Revenues	20,052	17,057	2,993	83,342	80,349	2,993
State Revenues						
Health services subsidy (SHARRS)	8,307	-	8,308	8,308	-	8,308
PCCD school mental health grant	-	-	-	70,000	70,000	-
PCCD physical school safety & security grant	38,675	-	38,675	70,000	70,000	-
Ready to Learn block grant	-	-	-	20,191	20,191	-
State food program revenue	60	1,447	(1,386)	14,463	14,464	(1)
Total State Revenues	47,042	1,447	45,597	182,963	174,655	8,307
Federal Revenues						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	-	-	-	230,360	232,263	(1,902)
Title II	-	-	-	17,820	23,524	(5,705)
Title III	-	-	-	14,990	18,018	(3,028)
Title IV	-	-	-	18,183	17,491	692
Federal school lunch program	1,784	43,431	(41,648)	434,315	434,314	0
ESSER II	22,144	-	22,144	22,143	-	22,144
ARP ESSER	70,934	56,498	14,436	434,915	564,981	(130,066)
ARP ESSER summer programs	3,736	-	3,736	3,737	-	3,737
Total Federal Revenues	98,598	99,929	(1,332)	1,203,311	1,317,440	(114,128)
TOTAL REVENUES	1,748,123	1,825,696	(77,573)	7,825,223	8,401,494	(576,271)
EXPENDITURES						
Salaries						
Regular Instruction	166,937	144,209	22,728	1,585,985	1,563,257	22,728
Instructional Assistants	33,572	42,293	(8,720)	448,644	457,364	(8,721)
Special Education	6,981	13,491	(6,511)	139,644	146,155	(6,511)
Administration	119,222	130,272	(11,050)	599,231	610,281	(11,050)
Student & Staff Support	57,367	60,758	(3,390)	424,413	427,803	(3,390)
Noninstructional	9,264	10,806	(1,543)	68,115	69,658	(1,543)
Total Salaries	393,343	401,829	(8,486)	3,266,032	3,274,518	(8,486)
Other Compensation						
Employee insurance opt-out	1,212	1,039	173	4,673	4,500	173
Bonuses	98,000	-	98,000	171,500	165,500	6,000
Total Other Compensation	99,212	1,039	98,173	176,173	170,000	6,173

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of September 30, 2023

	Year To Date 09/30/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Benefits						
Medical insurance	205,602	180,359	25,243	746,682	721,439	25,243
Dental insurance	16,261	13,081	3,180	55,503	52,323	3,180
Life insurance	8,592	4,348	4,244	21,635	17,391	4,244
Other group insurance	2,981	3,489	(508)	13,448	13,957	(508)
Social security contributions	35,438	30,705	4,733	254,887	250,154	4,733
PSERS defined benefit plans	64,641	69,506	(4,865)	480,782	485,646	(4,865)
Tuition reimbursement	5,920	6,916	(996)	26,669	27,665	(996)
Unemployment compensation	1,179	1,000	179	25,935	25,756	179
Workers' compensation	5,312	16,931	(11,618)	16,932	16,931	-
Retirement contributions - non-PSERS	12,377	13,770	(1,394)	127,519	128,913	(1,393)
Other employee benefits	3,130	3,452	(322)	13,486	13,808	(322)
Total Benefits	361,433	343,557	17,876	1,783,478	1,753,983	29,495
Professional & technical services						
Other contracted teaching services	-	2,100	(2,100)	18,900	21,000	(2,100)
Summer program services	13,440	17,500	(4,060)	70,940	75,000	(4,060)
Special education services	-	2,124	(2,124)	19,113	21,237	(2,124)
Other professional services	660	6,261	(5,601)	60,012	62,613	(2,601)
Professional development	1,629	11,229	(9,601)	46,547	44,918	1,629
Student health services	1,170	-	1,170	1,170	-	1,170
IT services	1,591	3,246	(1,655)	11,328	12,982	(1,655)
Audit services	16,356	18,894	(2,537)	16,356	18,895	(2,537)
Payroll services	4,361	4,275	86	17,185	17,098	86
Legal services	1,700	2,500	(800)	9,200	10,000	(800)
Business services	19,845	19,414	431	78,088	77,657	431
Security services	66,906	36,379	30,527	145,515	145,515	0
Total Professional & technical services	127,659	123,922	3,737	494,354	506,915	(12,561)
Property services						
Building rental & CAM	7,000	5,408	1,593	23,223	21,630	1,593
Maintenance & repairs	27,663	106,364	(78,701)	346,754	425,455	(78,701)
Utilities	16,077	23,339	(7,263)	86,097	93,359	(7,263)
Copier leases	7,137	6,637	500	27,046	26,547	501
Other rentals	590	-	591	591	-	591
Total Property services	58,467	141,748	(83,280)	483,711	566,991	(83,280)
Other purchased services						
Student transportation	-	2,345	(2,345)	21,105	23,450	(2,345)
Auto insurance	393	224	169	1,063	894	169
General property & liability insurance	5,808	4,494	1,314	19,291	17,977	1,314
Other insurance	4,623	1,369	3,254	8,730	5,477	3,254
Telecommunications services	7,548	12,826	(5,278)	46,026	51,303	(5,278)
Postage & shipping	1,766	924	842	4,538	3,696	842
Advertising	-	398	(398)	1,194	1,592	(398)
Printing & binding	-	-	-	54	54	-
Food service management - food costs	54,673	35,055	19,618	350,549	350,549	0
Travel	-	375	(375)	1,125	1,500	(375)
Miscellaneous purchased services	-	2,274	(2,274)	6,823	9,097	(2,274)
Total Other purchased services	74,811	60,284	14,526	460,498	465,589	(5,091)
Supplies						
Instructional supplies	31,830	25,690	6,140	102,761	102,762	(1)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of September 30, 2023

	Year To Date 09/30/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Special education supplies	-	5,272	(5,272)	15,814	21,085	(5,271)
Health supplies	402	1,264	(862)	11,784	12,646	(862)
Administration	1,387	7,434	(6,047)	23,689	29,737	(6,048)
Maintenance Supplies	13,940	9,830	4,110	43,430	39,319	4,111
Food	-	1,586	(1,586)	6,344	6,344	0
Meals & refreshments	1,764	-	1,765	1,872	108	1,765
Books & curricula	60,366	120,000	(59,634)	187,982	187,981	0
Tech supplies & software	20,194	16,638	3,555	25,107	21,551	3,555
Other general supplies	226	1,209	(983)	11,103	12,086	(983)
Total Supplies	130,109	188,923	(58,814)	429,886	433,619	(3,733)
Property, furniture & equipment						
Furniture & equipment	23,316	15,000	8,317	33,258	24,941	8,316
Computers	-	-	-	30,900	30,900	-
Property, furniture & equipment	23,316	15,000	8,317	64,158	55,841	8,316
Other expenditures						
Dues & fees	19,410	9,544	9,866	48,469	38,603	9,867
Bank fees	220	11	209	254	45	208
Interest expense	2,887	996	1,891	5,873	3,982	1,891
Late fees	35	12	22	72	50	23
Scholarships	-	-	-	3,000	3,000	-
Fees for student activites/trips	-	1,612	(1,611)	14,504	16,116	(1,612)
Other expenditures	22,552	12,175	10,377	72,172	61,796	10,377
Other uses of funds - debt service						
Redemption of principal	147,170	185,059	(37,890)	740,240	740,239	0
Other uses of funds - debt service	147,170	185,059	(37,890)	740,240	740,239	0
TOTAL EXPENDITURES	1,438,072	1,473,536	(35,464)	7,970,702	8,029,491	(58,790)
CHANGE IN FUND BALANCE	310,051	352,160	(42,109)	(145,479)	372,003	(517,481)

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
09/28/2023	601 Broad Development Group, LLC	Prepaid expenses	Mortgage Payment 10/01/23	50,003.73
09/06/2023	Colonial Intermediate Unit	Accrued expenses	2022-2023 Special Education - Final Billing (detail attached)	41,349.36
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	23,271.33
09/27/2023	Decker Equipment	Furniture & equipment	Columbia Open Front Desk Sand Top with Black Book Box Virco 2000 Series Stack Chair 16-1/2in. Customer No. 20456	17,520.78
09/05/2023	School Speciality	Books	Customer # 1258208 and PO Number: 7172023	13,071.57
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	12,111.67
09/22/2023	Lintons Food Service Management	Food service management - food costs	Meal Service For The Month: August 2023	7,661.90
09/14/2023	Eastern Time Inc.	Security & safety services	E7000 - PBX Integration Service, 1-YEAR EXTENDED S/W UPDATE, SYSTEM, 1-YEAR EXTENDED S/W UPDATE - STATION, 1-YEAR EXTENDED S/W UPDATE SUBSCRIPTION, Wide Angle Horn Loudspeaker	7,301.68
09/07/2023	Charter Choices, Inc.	Accounting services	Service performed per contract for the month.	6,615.00
09/15/2023	PPL Electric Utilities - 20029	Electricity	Acct Number#98220-20029 - Meter 300959298 Usage from Aug 1 - Aug 30	5,774.09
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	5,368.26
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	5,183.18
09/15/2023	Teacher Synergy, LLC	Dues & fees	Annual Subscription 7/14/23-7/13/24 Account #A00033036	5,125.00
09/22/2023	Colonial Intermediate Unit	Technology supplies & software	CIU20 Contract - Network Consulting 2223 (detail attached)	4,653.36
09/28/2023	Guardian Dental	Life insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	3,085.46
09/15/2023	Acoustical Spray Insulators, Inc.	Building maintenance & repairs	Payment due per contract retainage release payment Application #2	2,842.80
09/13/2023	Quavered Inc.	Dues & fees	Professional Development - On-Demand Video Training Courses - Available 24/7; General Music Curriculum - Grade K-8, 1-Year License Licensed From: 6/30/2023 To: 7/1/2024	2,700.00
09/13/2023	Quavered Inc.	Dues & fees	Professional Development - On-Demand Video Training Courses - Available 24/7; General Music Curriculum - Grade K-8,	2,700.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
09/28/2023	Highmark Blue Shield	Medical insurance	1-Year License Licensed From: 6/30/2023 To: 7/1/2024 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	2,644.46
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	2,644.46
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	2,644.46
09/22/2023	Lakeshore Learning Mate-	General supplies rials	FLX-SPC COMFY CURVED SEAT SET 1C FLEX-SPC CMFY CURVE SEAT-RG 1A FLEX-SPC CMFY CURVE SEAT-BU 1B FLEX-SPC CMFY CURVE SEAT-GR 1C FLEX-SPC CMFY CURVE SEAT-RG	2,390.00
09/15/2023	Fraser Advanced Informa- tion Systems 129	Copier leases	Acct#603-0277014-000 copier rental - Coverage Period 08/31/2023-09/29/2023	2,278.59
09/28/2023	601 Broad Development Group, LLC	Rental of land & buildings	Additional Space Rent	1,750.00
09/22/2023	Colonial Intermediate Unit	Technology supplies & software	Projector/Mount PO # 072423-Epson	1,716.75
09/14/2023	Dual Temp Company, Inc.	Building maintenance & repairs	Job Summary RTU1 - Gym Unit - No Cool - Completed 8/2/2023	1,693.98
09/07/2023	Vista Higher Learning	Books	Listos 2021 Student Edi- tion F	1,559.33
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	1,533.79
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	1,533.79
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	1,423.95
09/08/2023	Lakeshore Learning Mate-	General supplies rials	Maple Desk	1,378.85
09/29/2023	Stotz & Fatzinger Office Supply	General supplies	DISINFECTANT, SPRAY,LINEN - CT RAC79329CT: DISINFEC- TANT, SPRAY,LINEN - CT STOGIFTCARD: GIFT CARD - EA	1,331.73
09/29/2023	Stotz & Fatzinger Office Supply	General supplies	WIPES,DSNFCT,LEM/LIM E,80EA	1,303.50
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	1,190.01
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	1,190.01
09/07/2023	Stotz & Fatzinger Office Supply	General supplies	BSN36663: ENVE- LOPE,CLASP,HVYDTY,9 X12 - BX, GLDWHITE- BOX: PA-	1,180.44

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

Payment Date	Vendor Name	Account title	Memo	Amount
09/07/2023	Sully Ann Silva	Other professional services	PER,COPY,8.5X11,20#,WHITE - CT, STOGIFT-CARD: GIFT CARD - EA, AVE11136: TABS,HANG FILE, 1/5,LASER, WE - PK, AVE11331: DIVIDERS, PLASTIC, JAN-DEC - ST, BICMPG11: PENCIL,XTRA COMFORT,0.7,DZ - DZ, BICMPG11: PENCIL,XTRA COMFORT,0.7,DZ - DZ, BICWOTAPP418: TAPE,CORRECTION, 4PC - PK	1,170.00
09/07/2023	Smart Digital Tech	Technology supplies & software	OUTSIDE CONTRACTOR PAY FORM - NURSE SERVICES Week of August 28th - August 31st, 2023 Sully Silva Cat6 Ethernet cable run for new security cameras up to Cat6 Ethernet cable run for new security cameras up to 250 Labor to install 1/2 conduit on outside wall, clamp and fasten	1,135.00
09/28/2023	LAROS SILK MILL MASTER ASSOCIATION, INC	Dues & fees	Condo Fee	1,116.60
09/28/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2023	1,110.67
09/28/2023	MacMain, Connell & Leinhauser, LLC	Legal services	Account No# 30047.001	1,100.00
09/06/2023	Uline	General supplies	8X4' STD MELAMINE DRY ERASE BRD XPRESSNAP KRAFT NAPKINS 12PK/CT ULINE SIMPLE TOUCH GLVS CLEAR-M ODOBAN ODOR ELIMINATOR 1 GAL 40-45GAL 2.5MIL BLACK TRASH	1,095.51
09/28/2023	Betzaida Velazquez	Other employee benefits	Medical Reimbursement 7/28/22-1/6/23	968.88
09/15/2023	Verizon Wireless	Telecommunications services	Account # 823032866-00001 Jul 26 - Aug 25	934.28
09/01/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period September 2023	717.51
09/12/2023	Gopher	General supplies	Customer # 5091936 72-367 Rainbow SoftPlay Plus Training Balls - Football, Size 4, Set of 6, 85-301 UltraFit ClassStep Fitness Step - 6'H Blue, 57-264 SteadFast Scooter - Indoor, Green, 67-620 UltraFit Tremor Slam Ball - 4 lb, 5' dia, 67-625 UltraFit Tremor Slam Ball - 20 lb, 9' dia, 42-815 Gopher Ball Bucket with Padded Top - 6 Gallon, Black, 42-845 Gopher Hitting Net - 7'L x 7'W, Black, 57-261 SteadFast Scooter - Indoor, Red	665.67

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

Payment Date	Vendor Name	Account title	Memo	Amount
09/01/2023	The Bay Image	General supplies	installed reface Covid-19 sign to 3 school rules/eagle 24'x36' with edge guards, directional arrow; remove 'administration offices' lettering, lettering around eagle on red wall in front lobby	636.50
09/21/2023	Stotz & Fatzinger Office Supply	General supplies	Supplies	591.88
09/19/2023	Stotz & Fatzinger Office Supply	General supplies	Supplies	582.42
09/15/2023	Vanessa Rodriguez Rivera	Other employee benefits	Medical Reimbursement 1/1/2023-6/30/2023	561.00
09/01/2023	Vanessa Rodriguez Rivera	Other employee benefits	Medical Reimbursement 1/1/2023-6/30/2023	561.00
09/05/2023	Gorman & Associates, P.C.	Audit services	E-confirmations	556.50
09/22/2023	Discount School Supply	General supplies	CRAYOLA 200 WASH CLR SMART MARKER CLSPK 200CS COLORATIONS COLORED PENCILS SET 240 XACTO ADJUSTABLE ELECTRIC PENCIL SHRPNR ESHARP	502.88
09/01/2023	Kyle Seeger	Professional development	TEACHER INDUCTION PAYROLL FORM August 14th - 18th *5 Total Days*	500.00
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	441.65
09/08/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	REPLACE EXISTING EMERGENCY BATTERY UNIT	416.47
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	402.00
09/28/2023	Uline	General supplies	16X24 SILICONE PARCHMENT PAPER DAWN DISH SOAP 1 GALLON BOTTLE 3M3000 POWER SPONGE 20/CT MICROFIBER RAGS IN A BOX-GREEN	386.31
09/01/2023	Kenia Blanco	Professional educational services - other	August 15, 16, and 17 *3 total days* 8:30 AM - 12:30 PM *4 hours per day* 12*\$30=\$360 SUMMER PROGRAM STAFF FORM - OUTSIDE CONTRACTOR	360.00
09/15/2023	Smart Digital Tech	Technology supplies & software	September Managed Monthly CCTV Services, Smart Digital Tech Managed CCTV Support Services Monthly Agreement	350.00
09/01/2023	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	343.38
09/01/2023	WoodWind Brasswind	General supplies	Premium 3- piece Soprano Recorder Regular Ivory Billing#0106274707	325.60
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	304.83
09/28/2023	Fraser Advanced Information Systems	Copier leases	Account LV17 - MOVE ID: J7781 - BP50C31 FROM	300.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
09/01/2023	Kalman Sarkozy	Professional development	CURRENT LOCATION (675 EAST BROAD STREET BETHLEHEM) TO NEW LOCATION (LOCATED BEHIND THEIR BUILDING) - 670 E NORTH ST, STE 101 BETHLEHEM. TEACHER INDUCTION PAYROLL FORM August 14th (half), 15th (half), 16th, 18th *3 Total Days* Kalman Sarkozy \$100.00/day	300.00
09/14/2023	Cintas Corporation # 101	General supplies	supplies	295.17
09/27/2023	Cintas Corporation # 101	General supplies	Supplies	287.29
09/14/2023	Cintas Corporation # 101	General supplies	supplies	287.29
09/01/2023	Elsie J. Perez Garcia	Other employee benefits	Medical Reimbursement 9/19/22 - 7/19/23	255.00
09/27/2023	RCN	Telecommunications ser- vices	Acct #4201-0782615-01	239.37
09/27/2023	RCN	Telecommunications ser- vices	Acct #4201-0782615-01	239.37
09/22/2023	Lakeshore Learning Mate- rials	General supplies	WRITE-WIPE LAPBRD ERASERS-10, LAKESHORE GLUE STICKS-12 PCS, PKCT CHRT CARDS-SIGHT WORDS, 4 W-W SIGHT- WORD PRAC CRDS-LVL, TOUCH-READ SGHT- WRD SENTC L1, LETTER CRAYONS WORD BLDG CTR, DAILY LANG PRAC JOURNAL-GR. 2, GRAB- PLAY COMP FRACTNS GR3-4, ARE YOU READY FOR 4TH GRADE	226.45
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	201.00
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	201.00
09/27/2023	Cintas Corporation # 101	General supplies	supplies invoice dated 063023	193.05
09/14/2023	Cintas Corporation # 101	General supplies	supplies	193.05
09/01/2023	Cintas Corporation # 101	General supplies	supplies	193.05
09/07/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	L.V. Dual Lang.School-misc. outlets not working	190.43
09/29/2023	Cintas Corporation # 101	General supplies	Supplies	185.17
09/01/2023	All Affordable Pest Control	Extermination services	General Pest Control Ser- vice	180.00
09/28/2023	All Affordable Pest Control	Extermination services	General Pest Control Ser- vice	180.00
09/27/2023	RCN	Telecommunications ser- vices	Acct #4201-0782615-01	158.57
09/28/2023	Stotz & Fatzinger Office Supply	General supplies	HEWT6M14AN: CRTDG, IJ,HP 902XL,BK - EA, HEWT6M06AN: CRTDG, IJ,HP 902XL,MA - EA, HEWT6M02AN: CRTDG,IJ,HP 902XL,CYN - EA, HEWT6M10AN: CRTDG,IJ,HP 902XL, YW - EA	132.52

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

Payment Date	Vendor Name	Account title	Memo	Amount
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	100.50
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	100.50
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	100.50
09/28/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/1/23 to 10/31/23	100.50
09/21/2023	Stotz & Fatzinger Office Supply	General supplies	Supplies	96.54
09/15/2023	PPL Electric Utilities - 40013	Electricity	Acct Num-ber#68577-40013 - Meter 301499155 Usage from Aug 1 - Aug 30	88.08
09/28/2023	Stotz & Fatzinger Office Supply	General supplies	SAN2128216: HIGH-LIGHTER,CLRWW,CHISL, 4PK - ST, BSN20855: UCH,LAMINATE,LETT POER,5MIL - BX, BSN36552: CLIP,BINDER, LARGE, 12PC,BK - DZ, PAC5157: STRIPS, SENTENCE,3'X24',MLA - PK, BSN16461: TAPE,MASKING, 1'X60YD,OFWE - RL' GOJ365912EA: SANITIZER,BTL,PUMP, 12OZ - EA	85.05
09/15/2023	School Health Corporation	General supplies	DIOTAME TABLETS 100'S 50/2, ICE BAGS 8X18 100/BX POLYETHYLENE	79.00
09/01/2023	UGI Utilities, Inc. 6790	Natural gas	Account #411013396790 Billing Period: 7/26/23 to 8/23/23	64.77
09/01/2023	ReadyRefresh	General supplies	Current Activity from 07/21/23 - 08/20/23 ACCOUNT NUMBER - 0447919689	57.08
09/14/2023	Dual Temp Company, Inc.	Building maintenance & repairs	Service call 9/4/23: Job Summary RTU 1 -Gym Unit No Heat	48.00
09/21/2023	Stotz & Fatzinger Office Supply	General supplies	Supplies	13.90
09/19/2023	Discount School Supply	General supplies	1 OGN WIR 165004 10 Small Mesh Cups 4 Colors PAC9203: PAPER,CONSTRC,9X12, WE,50SH - PK, PAC6303: PAPER,CONSTRC,9X12,BK,50SH - PK, BSN04548: MOISTENERS, SQUEEZE, 4 PK - PK	10.91
09/28/2023	Stotz & Fatzinger Office Supply	General supplies	SHARP BP-NT705 BLACK TONER BP-70M SHARP BP-NT705 BLACK TONER BP-70M Account LV17 - Toner	9.49
09/07/2023	Fraser Advanced Information Systems	Copier leases	SHARP BP-NT705 BLACK TONER BP-70M	9.25
09/01/2023	Fraser Advanced Information Systems	Copier leases	SHARP BP-NT705 BLACK TONER BP-70M	9.25
09/28/2023	Fraser Advanced Information Systems	Copier leases	Account LV17 - Toner	9.25
09/27/2023	ReadyRefresh	General supplies	ACCOUNT NUMBER -	4.23

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

Payment Date	Vendor Name	Account title	Memo	Amount
09/28/2023	Stotz & Fatzinger Office Supply	General supplies	0447919689 Current Activity from 08/21/23 - 09/20/23 BSN32954: DISPENSER, TAPE, DESKTOP, BLK - EA	2.88
Sum Total				270,991.27

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2023-24 as of 09/30/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	584,820.97	150,005.24	734,826.21	416,220.05	.00	.00	416,220.05	318,606.16
Bethlehem Area SD	120481002	598,460.36	103,935.00	702,395.36	.00	.00	.00	.00	702,395.36
Boyertown Area SD	114060753	3,246.99	.00	3,246.99	.00	2,164.66	.00	2,164.66	1,082.33
Catasauqua Area SD	121391303	6,475.08	.00	6,475.08	4,316.72	.00	.00	4,316.72	2,158.36
East Penn SD	121392303	3,204.08	.00	3,204.08	3,602.01	.00	.00	3,602.01	-397.93
Easton Area SD	120483302	29,851.40	8,382.02	38,233.42	.00	.00	.00	.00	38,233.42
Nazareth Area SD	120484803	10,775.07	.00	10,775.07	4,770.52	.00	.00	4,770.52	6,004.55
Northampton Area SD	120484903	17,178.81	.00	17,178.81	9,162.03	.00	.00	9,162.03	8,016.78
Parkland SD	121395103	7,561.33	.00	7,561.33	.00	.00	.00	.00	7,561.33
Quakertown Community SD	122098403	.00	.00	.00	.00	.00	.00	.00	.00
Salisbury Township SD	121395603	4,295.77	.00	4,295.77	7,159.65	.00	.00	7,159.65	-2,863.88
Saucon Valley SD	120486003	.00	9,748.90	9,748.90	3,154.36	.00	.00	3,154.36	6,594.54
Southern Lehigh SD	121395703	8,007.27	.00	8,007.27	.00	.00	.00	.00	8,007.27
Whitehall-Coplay SD	121397803	20,418.28	.00	20,418.28	6,806.09	.00	.00	6,806.09	13,612.19
Totals:		1,294,295.41	272,071.16	1,566,366.57	455,191.43	2,164.66	.00	457,356.09	1,109,010.48

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 09/30/2023**

District	AUN	Amounts Due			District	Amounts Paid		Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds	
Allentown City SD	121390302	2,253,819.16	620,121.66	2,873,940.82	2,899,993.07	.00	26,052.25	.00
Bethlehem Area SD	120481002	2,223,494.49	388,044.90	2,611,539.39	2,610,309.94	.00	.00	1,229.45
Boyetown Area SD	114060753	12,987.94	.00	12,987.94	.00	11,905.61	.00	1,082.33
Catasauqua Area SD	121391303	36,533.07	.00	36,533.07	36,533.07	.00	.00	.00
East Penn SD	121392303	87,644.23	.00	87,644.23	77,961.74	.00	.00	9,682.49
Easton Area SD	120483302	147,421.14	37,618.49	185,039.63	164,182.70	.00	.00	20,856.93
Nazareth Area SD	120484803	39,972.19	.00	39,972.19	40,549.42	.00	577.23	.00
Northampton Area SD	120484903	52,907.72	.00	52,907.72	52,907.72	.00	.00	.00
Parkland SD	121395103	14,408.45	.00	14,408.45	14,408.45	.00	.00	.00
Pen Argyl Area SD	120485603	15,581.69	.00	15,581.69	.00	14,283.22	.00	1,298.47
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	11,562.30	.00	11,562.30	16,494.83	.00	.00	-4,932.53
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	64,579.71	.00	.00	-1,431.93
Saucon Valley SD	120486003	8,672.41	18,169.14	26,841.55	27,281.12	.00	.00	-439.57
Southern Lehigh SD	121395703	34,219.66	.00	34,219.66	34,219.66	.00	.00	.00
Whitehall-Coplay SD	121397803	104,028.23	.00	104,028.23	104,028.23	.00	.00	.00
Wilson Area SD	120488603	4,251.43	.00	4,251.43	8,233.37	.00	.00	-3,981.94
Totals:		5,110,651.89	1,063,954.19	6,174,606.08	6,151,683.03	26,188.83	26,629.48	23,363.70

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 09/30/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,490,819.69	510,565.43	3,001,385.12	3,001,385.12	.00	.00	3,001,385.12	.00
Bethlehem Area SD	120481002	2,112,509.46	369,606.81	2,482,116.27	2,482,116.27	.00	.00	2,482,116.27	.00
Boyerstown Area SD	114060753	12,326.79	.00	12,326.79	.00	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	6,868.31	.00	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	4,254.01	51,584.81	51,588.35	.00	.00	51,688.35	-103.54
Easton Area SD	120483302	115,368.94	.00	115,368.94	116,640.56	.00	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	.00	3,715.43	.00	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	23,590.86	.00	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	26,940.74	.00	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	15,810.97	.00	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	30,726.72	.00	.00	30,726.72	-.14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	15,542.84	.00	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	19,780.75	.00	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	124,525.17	.00	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	61,602.10	.00	.00	61,602.10	.00
Totals:		5,105,955.43	884,426.25	5,990,381.68	5,977,218.76	16,042.22	1,271.62	5,991,989.36	-1,607.68

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

October 2023

BANK NAME	TYPE OF ACCOUNT	DATE ESTABLISHED	STATEMENT BALANCE	NOTES
Fulton Bank	Checking account- Operating	06-01-2010	1,547,352.81	OPEN
Fulton Bank	Checking account- Student	06-01-2010	91,487.60	OPEN
Fulton Bank	Checking account- Food	06-01-2010	20,947.50	OPEN
Fulton Bank	Checking account- PTO	06-01-2010	1,230.64	OPEN
Fulton Bank	Checking account- Scholarship	03-25-2022	12,356.45	OPEN
Fulton Bank	Checking account- HRA	08-07-2023	20,207.26	OPEN
Embassy Bank	Checking account	02-13-2018	\$ 36,034.36	OPEN
Peoples Security Bank & Trust	Checking account	03-16-2022	\$ 90.00	OPEN
Total balance in misc accts				
Certificate of Deposits and Investments				
Fulton Bank	Business CD	03-22-2023	\$ 300,000.00	13 months @ 4.71% APY 04/22/24
Embassy Bank	Business CD	02-15-2023	\$ 166,843.22	13 months @ 4.25 % APY 02/15/24
Total balance in CD's			\$ 466,843.22	
Notes				
DLP	PromissoryNote- Fixed fund	04-01-2022	\$108,827.72	
Fulton Bank/ F&G Life Insurance	Annuity	09-17-2020	\$ 260,100.00	3 years @ 2.0% 09/17/23
Peoples Security Bank & Trust	CD	03-05-2021	\$ 253,268.54	1 year @ 3.00% 03/05/24
Total Certificate of Deposits and Investments			\$ 622,196.26	
Fulton Bank	Line of credit	06-24-2011	\$ 250,000.00	CLOSED
Embassy Bank	Line of credit	02-14-2018	\$ 150,000.00	CLOSED
Peoples Security Bank & Trust	Line of credit	03-16-2022	\$ 250,000.00	CLOSED
Total balance available in LCs			\$ -	

NOTES:

- 1) Closed the Truist Bank account with a total amount of \$28,068.08 01/25/2023
- 2) Deposited funds from Truist closed account to Embassy Bank. 01/25/2023
- 3) Renewed the Embassy CD for \$166,843.22 for 13 months at 4.16% Interest Rate and 4.25% APY
- 4) Contacted DLP to inform them of a withdrawal of \$ 250,000 for August 15, 2023.*
- 5) Closed the Fulton Bank CD of \$260,100.*
- 6) Replacing existed CD* at Fulton Bank adding an additional \$40,000.00 to open \$300,000 CD for 13 months at 4.60% Interest Rate and APY 4.71%.
- 7) Peoples Security CD renewed at 3% for 12 months period in the amount of \$253,268.54
- 8) Peoples Security Line of Credit of \$ 250,000 renewed until March 16, 2025.

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL
October 2023

9)*DLP withdrawal of \$250,000.00 was processed on March 31, 2023.

10) Opened a new checking account @ Fulton Bank for HRA

8/7/2023

11) Lines of credit - closed