

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

Agenda

**Board of Trustees Recognition Month
Tuesday – February 21, 2023
6:00 p.m. Public Meeting**

1. Approval of LVDLCS January 24, 2023 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Renovation Updates
 - Administrative Area Construction
 - Letter of Financial Interest - Collection
6. New Business
 - PSSA Schedule Proposal – Approval
 - 2nd Marking Period Discipline Report – Informational
 - LVDLCS Health and Safety Plan - Update and Approval
 - Review and Discussion of the 2023 - 2024 Budget Givens
7. Personnel
 - None
8. Courtesy of the Floor – Non Agenda Items
9. Correspondence and Other
 - a. Public Comment and Correspondence
10. Next Board Meeting-Tuesday, March 21, 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 Meeting
CEO/COO and Principal's Report
February 21, 2023

1. School Activities

- February 2 - LVDLCS Night at Skateaway (6:00 - 8:00)
- February 10 - Diversity of Dance Assembly (K - 4)
- February 10 - Middle School Dance (4:00 - 6:00 PM) - **110 students participated and 18 staff!**
- February 15th and 16th - Early Dismissals and Parent Teacher Conferences
- February 17 - Data Review Day

Upcoming Events

- Saturday School and Explorers on-going throughout March
- March 6th - 10th - Scholastic Book Fair
- March 10th - Read Across America Night (6:00 - 7:30)
- March 14th - 16th Coach ELA Assessment (3rd - 8th grade)
- March 22nd - Early Dismissal / *PSSA Training for all staff*
- March 23rd and 24th - Coach Math Assessment (3rd - 8th grade)

2. Facilities

- Fire Drills - To be scheduled
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 451 (as of 2/16/23)
- Transportation – No transportation issues at this time
- Waiting List – 19
- PIMS – All reports have been submitted on time.

4. Community Support

- Smiles Dental Program scheduled for February Visit (2/21 - 3/2)
- American Heart Association - Jump Rope for Heart throughout February

5. Student Services

- Working with Valley Youth House to arrange for potential in-school counseling services -- currently waiting for VYH to hire a bilingual therapist to assign to LVDLCS

6. Programs

- 7. Explorers Program -
 - 20 7th and 8th grade students enrolled
 - Average Attendance: 18
- 8. Saturday School Program -
 - Current Enrollment - 46
 - Average Attendance -37

9. Leadership Team Meetings – held weekly

LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised
September	Dress Down Day	\$302.75
October	Dress Down Day	\$207.00
November	Dress Down Day	\$306.19
December	Dress Down Day	\$344.95
January *Designated to the Scholarship Drive	Dress Down Day	\$1,376.85
February *Designated to the Jump Rope for Heart	Dress Down Day	
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	

LVDLCS 8th Grade Student High School Selection

School	Number of Students
Allen	2
Dieruff	5
Building 21	0
Liberty	6
Freedom	4
LVA	3
Charter Arts	3
Executive Education	3
Lincoln Leadership	2
Whitehall	1
Easton	2
Undecided	7
Possible relocation impacting decision	1

Voluntary Hours 2022 - 2023

Teacher Name	K Screening	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Totals	%
Janirca Vasquez (K)	72	176	50	64	29	17	5	55					468	72.0
Miller, Monica (K)	76	158	16	35	52	25	40	36					438	67.4
Samantha Vazquez (1)		154	86	147	50	158	62	64	4				725	111.5
Nicole Terefinko (1)		172	36	26	48	55	24	41					402	61.8
Jackie Morales (2)		48	37	43	49	7	0	19					203	31.2
Ann Zullo (2)		56	22	52	29	21	0	76					256	39.4
Suzanne Krock (3)		62	14	57	41	27	19	52					272	41.8
Nytiesha Zervos (3)		55	15	35	38	30	11	40					224	34.5
Teresa Roman (4)		60	34	31	25	52	7	54					263	50.1
Isela Vazquez (4)		92	9	28	9	19	16	68					241	45.9
A. Fleming (5)		114	9	28	32	36	3	17					239	45.5
Cindy Valerio (5)		83	27	40	0	9	3	6					168	32.0
Tara Weaver (6)		87	57	23	38	42	5	4					256	39.4
Kristi Yordy (6)		270	19	39	48	16	19	22					433	66.6
Lambert (7)		2	6	17	11	19	112	28					195	30.0
Nathan Lewis (7)		54	12	15	76	20	114	32					323	49.7
Sacha Rosado (8)		65	9	20	22	16	57	23					212	51.18
Philip Ciccarone (8)		34	17	20	45	10	84	34					244	49.88
Total		1742	475	720	642	579	581	671	4	0	0	0	5562	10976

74%

Families 302
x 25 hours = 7,550

- Donations
- Events
- P/T Conferences

Lehigh Valley Dual Language Charter School

Board of Trustees Meeting

Tuesday January 24, 2023 - 6:00 p.m.

Welcome and Introductions

Mrs. Gutierrez welcomed those in attendance and called the meeting to order. Mrs. Gutierrez 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. Santana, Ms. Parrales, Ms. Weaver, Dr. Rance-Roney, Mr. Lopez, Mrs. Gutierrez

Staff Present: Mrs. Herrmann, Ms. E. Gonzalez, Ms. Cygan

Google Meet Present: Ms. Perez – CEO/COO, Ms. Montes, Ms. Santiago, Ms. Burga, Ms. Zervos

Guest: Mr. R. Diaz, Aidelis Diaz, Ms. S. Tristan, Mr. W. Morales, Marissa Morales, Ms. Jasmin, Mr. Alex, Yolanda Vidro, Mr. V. Moreno, Vladimir Jr. Moreno

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of December 13, 2022.

Mr. Lopez called for a motion to **approve the December 13, 2022 meeting minutes**. Motion was seconded by Ms. Parrales. Motion was approved unanimously.

1. School Activities

- December 23 - January 2nd: Winter Break
- January 11 - Explorers Field Trip to DaVinci Science Center
- January 13 - Dress Down Day - Scholarship Fundraiser Competition
- January 21 - Start of Saturday School Program

Upcoming Events

- January 25 - Early Dismissal / Data Review Day
- January 25 - LVDLCS Night at Skate away (6:00 p.m. - 8:00 p.m.)
- February 10 - Diversity of Dance Assembly (K - 4)
- February 10 - Middle School Dance (4:00 p.m. - 6:00 p.m.)
- February 15th and 16th - Early Dismissals and Parent Teacher Conferences
- February 17 - Data Review Day

2. Facilities

- Fire Drills -
 - December 7 at 2:20 (2 min, 50 sec), January 10 at 2:17 p.m. (3 min, 10 sec)
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 453 (as of 1/20/2023)
- Transportation – No transportation issues at this time
- Waiting List – 22

- PIMS – All reports have been submitted on time.

4. Community Support

- Smiles Dental Program scheduled for February Visit (2/21 - 3/2)

5. Student Services

- Working with Valley Youth House to arrange for potential in-school counseling services.

6. Programs

- Explorers Program -
 - 20 7th and 8th grade students enrolled
 - January Attendance: 19
- Saturday School Program - First Day - January 21, 2023
 - Current Enrollment - 46
 - Attendance -39

7. Leadership Team Meetings – held weekly

Student Presentation: 5th Grade Students – Art – Pintura en Papel Amate

Financial Report and Approval of Payments: Mrs. Gutierrez guided the Board through the review of finances, LVDLCS's Balance Sheet at December 31st showed Cash (Checking Account + Investments) at nearly \$1.8M, and has essentially returned to FY21 levels after a capital outlay in summer '21. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 12/31/22 has grown to \$2.2M, while Accounts Payable is \$58K and Accrued Payroll is \$327K. For the 6 months ending 12/31/2022, the school has an operating surplus of \$257K (projecting \$153K at year-end), and its financial health metrics remain strong: Current Ratio = 2.9 (Standard = 1.1), Debt Ratio = 64.9% (Standard = <85%), while Days COH is below standard (22 Days, compared to a 60-Day Standard).

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending December 31st, 2022 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Dr. Rance-Roney. Motion was passed unanimously.

The recommendation from Fulton Bank: Suggest keeping the checking accounts as is but moving funds to a CD. The current 12 month CD is earning 0.85% and matures on 8/16/23. The suggestion is closing out the CD even with the penalty, which would be around \$1002.02 as the school would earn much more in a new CD and make back your penalty loss in a little over a month. Fulton Bank is currently offering a 13 month CD at 4.60%.

Mr. Lopez called for a motion to **authorize the administration closing out the current CD with the penalty, and open a new CD not to exceed two years as presented.** Motion was seconded by Ms. Weaver. Motion was approved unanimously.

Old Business

- **Renovation Update** – The paving of the parking lot began in the back of the building. The first layer was already done.

- **Financial Audit** – The final report was given to board members for review. The audit revealed a finding regarding Cost Segregation. LVDLCS was not segregating federal grant expenditures within the accounting software instead choosing to track the expenditures for each grant in excel. The recommendation was to utilize the appropriate software for fund accounting that will allow for the segregation of federal grant expenditures directly in the software using a distinct source code for each grant in accordance with the PDE Chart of Accounts. Charter Choices has already met the recommendation.
- **Administrative Area Construction** - The school applied for an occupancy permit for the new space. The inspection was schedule for tomorrow, however it had to be changed to a different date due to an issued with the stair case not installed.

New Business

- **Letter of Financial Interest** – Given to the Board to complete and returned
- **Resolution of Support** – “Be it resolved that the Board of Trustees of the Lehigh Valley Dual Language Charter School authorizes the school’s administrative team to offer the Board of Trustees of the Lehigh Valley STEAM Academy Charter School and it’s administrative team the technical assistance requested for successful implementation of the approved charter and that meets the parameters of Act 22 and the Pennsylvania School Code” this was reviewed by Mr. Leinhauser, school solicitor.

Mr. Lopez called for a motion to **approve the Resolution of Support as it reads**. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Charter Choices Assistance in Request for the Loan Proposal for October 2023** –They have experience and are able to assist in requesting the 7.5M loan for the school.

Ms. Lopez called for a motion to **approve Charter Choices Assistance in Request Loan for Proposals for October 2023**. Motion was seconded by Ms. Weaver. Motion was approved unanimously.

Personnel

- None

Other

- **Courtesy of the Floor** – Thank you to the Board for their service to our school.
- **Public Comment and Correspondence**
 - News Articles
 - Field Trips: Feb 01, 2023 4th Grade to Cops N Kids Reading Room
Mar 30, 2023 3rd Grade to DeSales University – Act 1 Performance Wizard of Oz
May 30, 2023 3rd Grade to Schisler Museum and McMunn Planetarium at ESU


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

Next Board Meeting will be Tuesday February 21, 2023 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Ms. Weaver seconded by Ms. Parrales. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:48 p.m.

Respectfully signed and submitted for approval by:


Mrs. Raiza Gutierrez
President


Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School

Financial Statements

As of January 31, 2023

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February 2023

**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.

January Board Summary:

LVDLCS's Balance Sheet at January 31st showed Cash (Checking Account + Investments) at \$2.1M+, an increase of \$38K since the end of the prior year (06/30/2022), along with \$764K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 01/31/23 has grown to \$2.5M, while Accounts Payable is \$45K and Accrued Payroll is \$410K. For the 7 months ending 01/31/2023, the school has an operating surplus of \$253K (projecting \$163K at year-end), and its financial health metrics remain strong: Current Ratio = 2.8 (Standard = 1.1), Debt Ratio = 64.7% (Standard = <85%), while Days COH is below standard (40 Days, compared to a 60-Day Standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$2,139,635 at January 31st, an increase of \$38K from the prior year-end (6/30/2022) due to several factors: receipt of federal grants (decrease of \$796K in receivables), increase in District (Tuition) Receivables (now \$764K) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on January 31st, 2023 represent a \$468K decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months, a \$155K reduction in Accounts Payable/Accrued Expenses and repayment of the school's Line of Credit (\$125K).
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Liability (\$7.9M) 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 Seven (7) Months Ended January 31, 2023

- YTD Revenues from Local School Districts of \$3,583,534 are just over budget (+\$23K) as the total number of enrolled students is close to the budgeted target (452 Actual vs. 459 Budgeted).
- YTD Expenses of \$3,957,161 are below budget (by \$322K) through seven (7) months of activity due to variances in Personnel Costs (-\$326K), Supplies (-\$22K) and Professional Services (-\$16K).
- The school shows a YTD Operating Surplus of \$253,461 at 01/31, a figure that mirrors the reductions in Current Assets and Current Liabilities. We now project a year-end surplus of \$163,019.

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

- **PA Auditor General takes on School Districts’ “Excessive” Fund Balances Amidst Claims of Financial Woes:** Auditor General Timothy L. DeFoor recently released a report focusing on a sample audit of 12 school districts from across the Commonwealth that uncovers a legal standard practice where districts are raising local property taxes while holding millions of dollars in their General Funds. Despite claims of financial challenges and charges that “charter school costs” are harming traditional public schools, the report found large fund balances that were often shielded in “committed” or “restricted” pools with no clear link to actual future expenses:
<https://www.paauditor.gov/press-releases/auditor-general-defoor-questions-annual-property-tax-increases-for-12-school-districts-calls-on-legislature-to-close-loopholes>
- **New Study Offers Ideas to Address Teacher Shortage in PA:** With vacancies plaguing just about every school and district in the state, and with traditional pipelines at undergraduate teaching programs seeing fewer students aspiring to become teachers, the problem is daunting and not merely tied to the currently tight labor market. Meanwhile, teachers of color continue to be dramatically under-represented in Pennsylvania’s overall teacher workforce. In response, a pair of educational nonprofits recently teamed up to generate ideas on how to incentivize more individuals to choose teaching as a career path, with ideas from increasing wages to more paid student-teaching internships to seeking out targeted skills. Related article and copy of the study and its recommendations, here:
[#PANeedsTeachers report offers remedies for Pennsylvania’s teacher shortage \(inquirer.com\) Summit Report — PA Needs Teachers](#)

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

Prior Year and Current Month

	Prior Year and Current Month			Variance from 06/30/22
	Year Ending 06/30/2022	Period Ending 12/31/2022	Month Ending 01/31/2023	
	Audited			Actual
ASSETS				
Current Assets				
Cash & cash equivalents	818,860	476,857	845,665	26,805
Investments	1,272,784	1,282,350	1,283,970	11,185
District receivables	221,534	1,067,194	763,986	542,453
Federal receivables	795,832	-	-	(795,832)
Other current assets	65,974	65,706	65,524	(450)
Total Current Assets	<u>3,174,984</u>	<u>2,892,107</u>	<u>2,959,145</u>	<u>(215,839)</u>
Noncurrent Assets				
Fixed assets	10,001,297	10,001,297	10,001,297	-
Other noncurrent assets	841,485	843,235	843,235	1,750
Total Noncurrent Assets	<u>10,842,782</u>	<u>10,844,532</u>	<u>10,844,532</u>	<u>1,750</u>
TOTAL ASSETS	<u>14,017,766</u>	<u>13,736,639</u>	<u>13,803,677</u>	<u>(214,089)</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses	200,393	90,937	45,463	(154,929)
Accrued salaries & benefits	598,790	326,924	410,037	(188,755)
Current portion of debt	713,129	588,129	588,129	(125,000)
Deferred revenues	7,647	7,646	7,646	-
490-Other current liabilities	-	1,134	1,134	1,134
Total Current Liabilities	<u>1,519,959</u>	<u>1,014,770</u>	<u>1,052,409</u>	<u>(467,550)</u>
Long-term liabilities				
Long-term notes & leases payable	7,625,361	7,331,407	7,282,393	(342,968)
Pension liabilities	5,908,280	5,908,280	5,908,280	-
Other non-current liabilities	51,700	51,700	51,700	-
Total Long-term liabilities	<u>13,585,341</u>	<u>13,291,387</u>	<u>13,242,373</u>	<u>(342,968)</u>
Total Liabilities	<u>15,105,300</u>	<u>14,306,157</u>	<u>14,294,782</u>	<u>(810,518)</u>
Equity	<u>(1,087,534)</u>	<u>(569,518)</u>	<u>(491,105)</u>	<u>596,429</u>
TOTAL LIABILITIES & EQUITY	<u>14,017,766</u>	<u>13,736,639</u>	<u>13,803,677</u>	<u>(214,089)</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of January 31, 2023

	Year To Date 01/31/2023		Year Ending 06/30/2023		Variance	Drivers of variance
	Actual	Operating Budget	Projection	Operating Budget		
Average Daily Membership						
ADM - regular education	416	427	416	427	(11)	
ADM - special education	36	32	36	64	(28)	
Total Average Daily Membership	452	459	452	491	(39)	
REVENUES						
District per pupil revenues	3,583,534	3,560,128	6,120,274	6,103,077	17,197	
Other Local Revenues	33,057	34,144	75,183	78,952	(3,770)	
State Revenues	26,883	26,418	34,422	34,423	0	
Federal Revenues	567,148	845,040	1,655,297	1,661,243	(5,946)	
TOTAL REVENUES	4,210,622	4,465,730	7,885,176	7,877,695	7,481	
EXPENDITURES						
Salaries	1,710,747	1,995,977	3,407,556	3,548,293	(140,738)	
Other Compensation	149,000	172,886	162,184	180,000	(17,816)	
Benefits	1,012,739	1,026,117	1,774,054	1,787,432	(13,378)	
Professional & technical services	105,946	122,266	221,602	213,044	8,558	
Property services	224,676	213,069	585,127	600,977	(15,849)	
Other purchased services	178,133	189,223	406,061	413,605	(7,545)	
Supplies	167,003	188,703	431,233	408,970	22,263	
Property, furniture & equipment	25,168	21,590	75,167	52,725	22,443	
Other expenditures	40,781	28,261	71,045	48,448	22,597	
Other uses of funds - debt service	342,968	343,075	588,128	588,128	(1)	
TOTAL EXPENDITURES	3,957,161	4,301,167	7,722,157	7,841,622	(119,466)	
CHANGE IN FUND BALANCE	253,461	164,563	163,019	36,073	126,946	

Lehigh Valley Dual Language Charter School

4 - Key Performance Indicators

As of January 31, 2023

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2022	Audited			
Short-Term Indicators					
Total margin	(0.9) %		2.1 %	At least 0%	FYE net income / revenue
Current ratio	2.1		2.8	At least 1.1	Current assets / current liabilities
Days cash on hand	38.5		40.0	At least 60 days	Total cash / average daily spend
Long-Term Indicators					
Fund balance	27.0 %		30.8 %	5-12%	% of revenue
Debt ratio	69.8 %		64.7 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics					
Per pupil revenues	20,578		17,445		Revenues / ADM
Per pupil expenditures	19,874		17,084		Expenditures / ADM

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2022	Year To Date 01/31/2023	
	Audited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,860	845,665	26,805
Investments	1,272,784	1,283,970	11,185
District receivables			
District Per Pupil - 2020-21	(1,260)	-	1,261
District Per Pupil - 2021-22	222,794	19,747	(203,047)
District Per Pupil - 2022-23	-	744,239	744,239
Total District receivables	221,534	763,986	542,453
Federal receivables			
Title I	163,321	-	(163,322)
Title II	16,253	-	(16,252)
Title III	12,480	-	(12,480)
Title IV	12,426	-	(12,426)
IDEA	21,773	-	(21,773)
ESSER II	86,946	-	(86,947)
ARP ESSER	476,481	-	(476,480)
ARP IDEA	4,915	-	(4,915)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	795,832	-	(795,832)
Other current assets	65,974	65,524	(450)
Total Current Assets	3,174,984	2,959,145	(215,839)
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,773,066	8,773,066	-
Building improvements	163,850	163,850	-
Machinery & equipment	490,808	490,808	-
Furniture & fixtures	82,338	82,338	-
Accumulated depreciation on furniture & equipment	(563,414)	(563,414)	-
Construction in progress	716,849	716,849	-
Total Fixed assets	10,001,297	10,001,297	-
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	841,485	843,235	1,750
Total Noncurrent Assets	10,842,782	10,844,532	1,750
TOTAL ASSETS	14,017,766	13,803,677	(214,089)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2022	Year To Date 01/31/2023	
	Audited	Actual	Increase (decrease)
Accounts payable & accrued expenses	200,393	45,463	(154,929)
Accrued salaries & benefits			
Accrued salaries & benefits	389,589	176,770	(212,819)
PSERS employee contributions	8,172	3,946	(4,227)
PSERS employer contributions	195,532	214,821	19,289
403b employee contributions	(5,731)	(359)	5,372
403b employer contributions	8,706	13,212	4,505
Employee life & disability	2,522	1,647	(875)
Total Accrued salaries & benefits	<u>598,790</u>	<u>410,037</u>	<u>(188,755)</u>
Current portion of debt			
Loans payable - current portion	588,129	588,129	-
Line of credit	125,000	-	(125,000)
Total Current portion of notes payable	<u>713,129</u>	<u>588,129</u>	<u>(125,000)</u>
Deferred revenues	7,647	7,646	-
490-Other current liabilities	-	1,134	1,134
Total Current Liabilities	<u>1,519,959</u>	<u>1,052,409</u>	<u>(467,550)</u>
Long-term liabilities			
Long-term notes & leases payable	7,625,361	7,282,393	(342,968)
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	51,700	51,700	-
Total Long-term liabilities	<u>13,585,341</u>	<u>13,242,373</u>	<u>(342,968)</u>
Total Liabilities	<u>15,105,300</u>	<u>14,294,782</u>	<u>(810,518)</u>
Equity			
Nonspendable fund balance	51,364	51,364	-
Restricted fund balance	5,135	5,135	-
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	545,510	798,971	253,461
Net investment in fixed assets	1,787,808	2,130,776	342,968
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	(37,090)	(37,090)	-
Total Equity	<u>(1,087,534)</u>	<u>(491,105)</u>	<u>596,429</u>
TOTAL LIABILITIES & EQUITY	<u>14,017,766</u>	<u>13,803,677</u>	<u>(214,089)</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of January 31, 2023

	Year To Date 01/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	3,076,600	3,054,480	22,120	5,078,307	5,236,252	(157,945)
Revenue from districts - special education	496,136	505,648	(9,512)	1,031,168	866,825	164,344
Revenue from districts - prior year adjustments	10,798	-	10,798	10,799	-	10,798
Total District per pupil revenues	3,583,534	3,560,128	23,406	6,120,274	6,103,077	17,197
Other Local Revenues						
Interest	11,769	15,936	(4,167)	23,151	27,318	(4,167)
Student activity fees	5,306	2,486	2,820	11,666	11,666	-
Rental revenue	12,754	12,537	218	21,890	21,492	398
Restricted contributions	-	85	(86)	3,000	3,000	0
Miscellaneous local revenues	3,228	3,100	128	15,476	15,476	(1)
Total Other Local Revenues	33,057	34,144	(1,087)	75,183	78,952	(3,770)
State Revenues						
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	6,692	6,227	465	14,231	14,232	0
Total State Revenues	26,883	26,418	465	34,422	34,423	0
Federal Revenues						
IDEA pass-through	-	-	-	21,773	21,773	-
Title I	63,644	119,331	(55,687)	238,662	238,662	0
Title II	6,479	14,173	(7,694)	24,297	24,297	-
Title III	4,532	9,913	(5,381)	16,993	16,993	-
Title IV	4,443	9,719	(5,276)	16,662	16,662	-
Federal school lunch program	220,684	178,887	41,797	421,270	429,834	(8,565)
ESSER II	87,156	231,079	(143,923)	384,154	396,136	(11,982)
ARP ESSER	165,944	281,938	(115,994)	517,220	516,886	335
ARP ESSER learning loss	10,190	-	10,190	10,190	-	10,190
ARP ESSER summer programs	2,038	-	2,038	2,038	-	2,038
ARP ESSER afterschool programs	2,038	-	2,038	2,038	-	2,038
Total Federal Revenues	567,148	845,040	(277,892)	1,655,297	1,661,243	(5,946)
TOTAL REVENUES	4,210,622	4,465,730	(255,108)	7,885,176	7,877,695	7,481
EXPENDITURES						
Salaries						
Regular Instruction	838,019	948,596	(110,576)	1,661,397	1,662,807	(1,410)
Instructional Assistants	227,714	334,970	(107,256)	542,528	638,066	(95,539)
Special Education	71,099	79,006	(7,907)	142,648	141,898	750
Administration	354,444	381,486	(27,042)	640,190	658,956	(18,766)
Student & Staff Support	187,336	178,230	9,106	330,475	314,694	15,781
Noninstructional	32,135	73,689	(41,554)	90,318	131,872	(41,554)
Total Salaries	1,710,747	1,995,977	(285,229)	3,407,556	3,548,293	(140,738)
Other Compensation						
Employee insurance opt-out	-	3,335	(3,335)	5,461	6,000	(539)
Stipends	-	5,551	(5,551)	7,723	10,000	(2,277)
Bonuses	149,000	164,000	(15,000)	149,000	164,000	(15,000)
Total Other Compensation	149,000	172,886	(23,886)	162,184	180,000	(17,816)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of January 31, 2023

	Year To Date 01/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Benefits						
Medical insurance	423,594	442,960	(19,366)	739,993	759,360	(19,367)
Dental insurance	32,613	31,741	872	55,285	54,413	873
Life insurance	18,272	-	18,272	18,272	-	18,271
Other group insurance	6,228	-	6,228	6,228	-	6,229
Social security contributions	136,580	145,840	(9,260)	249,715	258,975	(9,260)
PSERS defined benefit plans	278,216	295,524	(17,308)	503,184	520,492	(17,308)
Tuition reimbursement	18,969	7,028	11,941	26,859	14,918	11,940
Unemployment compensation	12,712	12,311	401	31,401	31,000	402
Workers' compensation	16,438	17,000	(562)	16,438	17,000	(562)
Retirement contributions - non-PSERS	55,539	73,713	(18,174)	113,100	131,274	(18,174)
Other employee benefits	13,578	-	13,578	13,579	-	13,578
Total Benefits	1,012,739	1,026,117	(13,378)	1,774,054	1,787,432	(13,378)
Professional & technical services						
Other contracted teaching services	-	19,830	(19,830)	14,164	33,995	(19,830)
Summer program services	3,480	-	3,480	3,480	-	3,480
Special education services	-	14,727	(14,727)	23,564	29,454	(5,891)
Other professional services	19,444	1,002	18,442	21,018	1,717	19,301
Professional development	964	17,671	(16,707)	26,207	30,292	(4,085)
IT services	10,832	-	10,832	10,831	-	10,832
Audit services	13,134	9,783	3,350	18,735	15,900	2,834
Payroll services	9,792	9,474	319	16,558	16,240	319
Legal services	3,700	5,833	(2,133)	11,201	10,000	1,200
Business services	44,100	43,946	154	75,343	75,446	(103)
Security services	500	-	500	500	-	500
Total Professional & technical services	105,946	122,266	(16,319)	221,602	213,044	8,558
Property services						
Building rental & CAM	875	-	875	875	-	875
Maintenance & repairs	134,170	161,104	(26,935)	468,848	511,894	(43,046)
Utilities	73,368	39,707	33,661	90,385	68,069	22,316
Copier leases	16,263	12,258	4,005	25,019	21,014	4,006
Total Property services	224,676	213,069	11,606	585,127	600,977	(15,849)
Other purchased services						
Student transportation	3,300	2,781	519	25,548	27,810	(2,262)
Auto insurance	868	-	868	868	-	868
General property & liability insurance	18,283	13,479	4,804	18,282	17,971	311
Other insurance	5,363	-	5,363	5,363	-	5,363
Telecommunications services	1,713	29,434	(27,721)	40,795	50,459	(9,665)
Postage & shipping	2,517	467	2,050	2,850	800	2,050
Advertising	580	1,689	(1,109)	1,787	2,896	(1,109)
Printing & binding	-	92	(92)	65	157	(92)
Food service management - food costs	146,770	131,275	15,495	300,510	296,360	4,151
Travel	-	1,737	(1,737)	1,240	2,977	(1,737)
Miscellaneous purchased services	(1,261)	8,269	(9,530)	8,753	14,175	(5,423)
Total Other purchased services	178,133	189,223	(11,090)	406,061	413,605	(7,545)
Supplies						
Instructional supplies	49,997	79,933	(29,936)	97,913	98,265	(352)
Special education supplies	1,625	15,486	(13,861)	20,123	21,785	(1,662)
Health supplies	12,278	-	12,278	12,278	408	11,871

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of January 31, 2023

	Year To Date 01/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Administration	2,445	22,231	(19,786)	32,046	38,110	(6,065)
Maintenance Supplies	22,737	20,396	2,341	37,305	34,964	2,341
Food	1,975	3,871	(1,896)	5,846	7,742	(1,895)
Meals & refreshments	104	-	105	105	-	104
Books & curricula	45,130	30,282	14,846	182,506	182,505	1
Tech supplies & software	30,218	8,658	21,561	30,218	12,000	18,218
Other general supplies	494	7,846	(7,352)	12,893	13,190	(298)
Total Supplies	167,003	188,703	(21,700)	431,233	408,970	22,263
Property, furniture & equipment						
Furniture & equipment	25,168	1,590	23,578	25,167	2,725	22,443
Computers	-	20,000	(20,000)	50,000	50,000	-
Property, furniture & equipment	25,168	21,590	3,578	75,167	52,725	22,443
Other expenditures						
Dues & fees	20,443	19,560	884	41,052	33,532	7,520
Bank fees	43	-	43	43	-	43
Interest expense	7,961	6,951	1,009	14,866	11,916	2,950
Late fees	35	-	35	35	-	35
Scholarships	-	1,750	(1,750)	2,750	3,000	(250)
Fees for student activities/trips	12,299	-	12,299	12,299	-	12,299
Other expenditures	40,781	28,261	12,520	71,045	48,448	22,597
Other uses of funds - debt service						
Redemption of principal	342,968	343,075	(107)	588,128	588,128	(1)
Other uses of funds - debt service	342,968	343,075	(107)	588,128	588,128	(1)
TOTAL EXPENDITURES	3,957,161	4,301,167	(344,005)	7,722,157	7,841,622	(119,466)
CHANGE IN FUND BALANCE	253,461	164,563	88,898	163,019	36,073	126,946

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
01/25/2023	601 Broad Development Group, LLC	Prepaid expenses	Mortgage	50,003.73
01/25/2023	Lintons Food Service Management	Food service management - food costs	Meal Service December 2022	26,519.70
01/30/2023	Acoustical Spray Insulators, Inc.	Building maintenance & repairs	Payment due per contract	25,585.20
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 February 2023	19,719.74
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	19,719.74
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 February 2023	13,499.08
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	13,499.08
01/17/2023	Gifts N Things, Inc.	General supplies	Reordered & IOU Merchandise Initial Starting Merchandise	9,793.05
01/06/2023	Charter Choices, Inc.	Accounting services	Services performed per contract for the month	6,300.00
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	5,490.30
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 February 2023	5,490.30
01/25/2023	PPL Electric Utilities	Electricity	Acct Number# 98220-20029 Meter 300959298 Nov 30 - Dec 30	5,299.52
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	5,112.52
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 February 2023	5,112.52
01/17/2023	Wright Specialty Premium Trust	General property & liability insurance	Period From 07/01/2023 Policy Period To 09/01/2023 1/01/2023 \$3412.75 Policy Number 7NA5CP0001285-00 Commercial Package	3,412.75
01/17/2023	Bethlehem Area SD	Student transportation	Transportation Costs for Jaylanni Robinson August to December 2022	2,660.00
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	2,518.48
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 February 2023	2,518.48
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	2,518.48
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 February	2,518.48

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
01/06/2023	Highmark Blue Shield	Medical insurance	ary 2023 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	2,518.48
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Febru- ary 2023	2,518.48
01/31/2023	Gorman & Associates, P.C.	Audit services	21-22 Final billing for the audit and additional time spent reconciling grants.	2,495.00
01/18/2023	Fraser Advanced Informa- tion Systems 129	Copier leases	Acct#603-0188129-000 copier rental 12/26/2022-01/25/2023	2,259.02
01/06/2023	DeSales University	Tuition reimbursement	Student ID# 1270679 NAME : Grace M. Neyra COURSE MG-201, Princi- ples of Management and EC-210 Principles of Mi- croeconomics 8/22/2022-10/15/2022 COURSE MK-201, Princi- ples of Marketing 10/17/2022-12/10/2022	2,216.00
01/23/2023	Dual Temp Company, Inc.	Building maintenance & repairs	January Invoice which is Invoice 1 of 4 for the con- tract year Quarterly Main- tenance Contract Invoice Contract value \$7800	1,950.00
01/27/2023	Uline	General supplies	26QT SIDE PRESS BUCKET/WRINGER, ULINE FACIAL TISSUE 36/CT, 6-7 GAL 1.5 MIL BLACK TRASH LINER, 12-16 GAL 1.5 MIL BLK TRASH LINER, 40-45 GAL 2.5 BLACK TRASH , FANTASTIK REFILL - 1 GALLON	1,616.80
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	1,460.72
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Febru- ary 2023	1,460.72
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	1,460.72
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Febru- ary 2023	1,460.72
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	1,405.07
01/06/2023	LAROS SILK MILL MAS- TER ASSOCIATION, INC	Dues & fees	Condo fee	1,360.00
01/17/2023	Samantha Vazquez	Tuition reimbursement	Edu626: Social Studies/ Arts/Humanities 1/7/22 to 12/11/22	1,250.00
01/17/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	11/7, 11/13 and 11/30/22 Labor Installed 2 new out- lets on steel column in new community room	1,246.17
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	1,133.32

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Febru- ary 2023	1,133.32
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 January 2023	1,133.32
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Febru- ary 2023	1,133.32
01/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Febru- ary 2023	1,057.76
01/06/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	1,057.76
01/03/2023	Palmeri Transportation Inc	Fees for student activites/ trips	Lehigh University 2858 09-Dec-2022 8:55	987.70
01/17/2023	Waste Management of Pennsylvania, Inc.	Disposal services	Cust ID: 20-38594-63007 Service period 01/01/23-01/31/23	963.95
01/25/2023	LAROS SILK MILL MAS- TER ASSOCIATION, INC	Dues & fees	Condo Fee- February 2023 short paid \$243.40 for overpayment in Jan- uary 2023 using 2022 rates	873.20
01/17/2023	Academic Entertainment, Inc	Fees for student activites/ trips	The Funny Magic Show 12/16/22 Fri- 2pm	836.50
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	835.60
01/17/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Cus- tomer Ref# 3454802 Cov- erage Period January 2023	779.25
01/17/2023	Verizon Wireless	Telecommunications ser- vices	Account # 823032866-00001 Nov 26 - Dec 25	776.36
01/17/2023	St Lukes University Health Network	Other employee benefits	Amber Mohring (Guar # 348090) Statement Date: 12/18/22	731.93
01/17/2023	Bethlehem Area SD	Student transportation	Transportation Costs for Genesis Rosario Maldon- ado August to December 2022	640.00
01/17/2023	Wright Specialty Premium Trust	General property & liability insurance	Period From 07/01/2023 Policy Period To 09/01/2023 1/01/2023 \$519.00 Policy Number 7NA5FF000090400 Liabil- ity-Excess Package	519.00
01/06/2023	Provident Life and Acci- dent Ins Co	Employee life & disability	Employee Voluntary Elec- tion E0677310 050122-053122	464.26
01/17/2023	Wright Specialty Premium Trust	General property & liability insurance	Period From 07/01/2023 Policy Period To 09/01/2023 1/01/2023 \$434.00 Policy Number 7NA5CA000094300 Com- mercial-Auto Package	434.00
01/06/2023	Cardmember Service	Food	Burger King, McDonalds, and Chandi Supermarket	408.06
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	384.93
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	381.76
01/17/2023	Smart Digital Tech	Technology supplies & software	Smart Digital Tech Man- aged CCTV Support Ser-	350.00

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
01/25/2023	Nytiesha Zervos	Tuition reimbursement	vicesMonthly Agreement. Course: Language Acqui- sition and Development, Position: Third Grade Spanish Teacher Dates of Course: October 7 to November 20, 2022 - In- termediate Unit 1	340.00
01/25/2023	Joselin Blanco	Tuition reimbursement	For ESL Certification	340.00
01/30/2023	Gorman & Associates, P.C.	Audit services	INV #4570. Orig. Amount \$339.20. [--- Confirmations \$339.20 07/26/2022	339.20
01/17/2023	Lorna Medina	Professional educational services - consultants	12/03/2022 - Student Group Conference - Ex- plores Group 12/17/2022 - Student Group Confer- ence - Explores Group	300.00
01/25/2023	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	295.17
01/17/2023	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	295.17
01/25/2023	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	217.41
01/17/2023	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	193.05
01/25/2023	601 Broad Development Group, LLC	Water & sewage	Water meter 12 and 13	192.28
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	190.88
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	190.88
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	190.88
01/17/2023	VISA	General supplies	TCM Bank Card	159.91
01/17/2023	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	159.29
01/30/2023	Dual Temp Company, Inc.	Building maintenance & repairs	Job Summary no heat thermostat error called in by danny- 484-684-8848 No heat in Kindergarten rooms. Honeywell Redlink thermostat in alarm. No temperature displayed. Found 2 wireless room temp sensors connected but not communicating. Replace batteries (customer supplied). Re- connect and label wireless sensors: #1 (in the same room as the thermostat) and #2 (in the other room). Temp display now show- ing averaged room temp. Heat operational. Verify hot air from diffusers. Job complete.	146.00
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	95.44
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	95.44
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	95.44
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	95.44
01/17/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 1/01/23 to 1/31/23	95.44
01/25/2023	Matthew Fedorczyk	Other employee benefits	Gym Reimbursement Matthew Fedorczyk	45.00
01/30/2023	Fraser Advanced Informa- tion Systems	Copier leases	SHARP/MX3050N SHARP/MX-M754NT Con- tract Number CT5665-01 TONER	29.84
01/06/2023	Cardmember Service	Telecommunications ser-	internet fax service	18.0

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

Payment Date	Vendor Name	Account title	Memo	Amount
		vices		
Sum Total				275,104.59

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 01/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	1,365,713.67	288,665.92	1,654,379.59	1,192,751.48	.00	1,192,751.48	461,628.11
Bethlehem Area SD	120481002	1,334,043.10	207,469.55	1,541,512.65	1,283,414.62	.00	1,283,414.62	258,098.03
Boyetown Area SD	114060753	7,576.30	.00	7,576.30	.00	6,163.40	6,163.40	1,412.90
Catasauqua Area SD	121391303	25,449.72	.00	25,449.72	20,147.79	.00	20,147.79	5,301.93
East Penn SD	121392303	37,380.96	.00	37,380.96	37,380.96	.00	37,380.96	.00
Easton Area SD	120483302	95,773.24	.00	95,773.24	82,091.35	.00	82,091.35	13,681.89
Nazareth Area SD	120484803	25,045.23	.00	25,045.23	17,889.45	.00	17,889.45	7,155.78
Northampton Area SD	120484903	23,577.42	.00	23,577.42	20,209.21	.00	20,209.21	3,368.21
Parkland SD	121395103	8,404.93	.00	8,404.93	8,404.93	.00	8,404.93	.00
Pen Argyl Area SD	120485603	8,915.21	.00	8,915.21	.00	7,641.61	7,641.61	1,273.60
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	16,494.82	.00	16,494.82	16,494.83	.00	16,494.83	-.01
Salisbury Township SD	121395603	25,605.48	.00	25,605.48	33,287.28	.00	33,287.28	-7,681.80
Saucon Valley SD	120486003	9,747.41	.00	9,747.41	9,747.41	.00	9,747.41	.00
Southern Lehigh SD	121395703	19,961.47	.00	19,961.47	19,961.47	.00	19,961.47	.00
Whitehall-Coplay SD	121397803	64,677.84	.00	64,677.84	64,677.84	.00	64,677.84	.00
Wilson Area SD	120488603	8,233.37	.00	8,233.37	8,233.37	.00	8,233.37	.00
Totals:		3,076,600.17	496,135.47	3,572,735.64	2,814,691.99	13,805.01	2,828,497.00	744,238.64

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 01/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,490,819.69	511,652.22	3,002,471.91	.00	.00	2,980,040.22	22,431.69
Bethlehem Area SD	120481002	2,112,509.46	369,606.81	2,482,116.27	.00	.00	2,482,116.27	.00
Boyerstown Area SD	114060753	12,326.79	.00	12,326.79	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	.00	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	3,177.04	50,507.84	.00	.00	51,688.35	-1,180.51
Easton Area SD	120483302	115,368.94	.00	115,368.94	.00	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	3,715.43	.00	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	.00	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	.00	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	.00	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	.00	.00	30,726.72	-.14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	.00	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	.00	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	.00	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	.00	.00	61,602.10	.00
Totals:		5,105,955.43	884,436.07	5,990,391.50	16,042.22	1,271.62	5,970,644.46	19,747.04