

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Tuesday – November 15, 2022
6:00 p.m. Public Meeting

1. Approval of LVDLCS October 18, 2022 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
 - W2A - Review Acoustical Bid Awards – Approval
 - Acceptable Technology Use Policy- Revised 10-22 – Second Reading - Approval
 - Social Media Acceptable Use Policy - Revised 10-22- Second Reading – Approval
 - Lil' Shopper's Shoppe – Update
 - Scholarship Contributions - Update
6. New Business
 - 2022 Winter Saturday School – Approval
 - Embassy Bank Credit Cards – Informational
 - Q1 Discipline Report
 - Discard List - Approval
7. Personnel
 - None
8. Courtesy of the Floor – Non Agenda Items
9. Correspondence and Other
 - a. Public Comment and Correspondence
 - News Article - ASD Superintendent
10. Next Board Meeting-Tuesday, December 13, 2022, 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 20, 2022 - 6:00 p.m.
Executive Session

Executive Session was held from 5:30 p.m. 5:55 p.m. to discuss issues regarding personnel and board policies and procedures. In attendance were Mrs. Gutierrez, Mr. Lopez, Mr. Santana, Dr. Rance-Roney, Ms. Perez, Ms. Herrmann Ms. A and Ms. Parrales on the phone.

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: Mrs. Gutierrez, Mr. Lopez, Mr. Santana, Ms. Parrales, Dr. Rance-Roney

Excused: Ms. Weaver, Ms. Parrales

Staff Present: Mrs. Herrmann, Ms. Perez, Ms. E. Gonzalez, Ms. Zullo, Ms. Yunez, Ms. Figueroa

Google Meet Present: Ms. Pina, Ms. Santiago, Ms. Y. Gonzalez, Ms. Terefinko, Ms. Valerio, Ms. Tia Weaver, Ms. D. Vazquez, Ms. Blanco, Ms. Deschamps, Ms. J. Morales, Ms. Dominguez, Ms. V. Rodriguez, Ms. Adames, Ms. Cygan, Mr. Cancel, Ms. Corton and Ms. B. Perez

Parents/Students: Ms. G. Mariano, Mr. H. Mariano, Mia Mariano Ms. Sepulveda, Mr. J. Vidal, Juliana Vidal, Ms. M. Gonzalez, Emily Gonzalez, Mr. D. Watson, A'dore Toomer, Ms. J. Cavera, Aliamna Medina, Mr. D. Yosiri, Elian Medina, Ms. Santos, Yeysell Santos, Mr. D. Rodriguez, Derik Rodriguez, Ms. A. Elicier, Zion Kirland, Ms. Y. Alonzo, Sofia Rodriguez, Ms. Y. Greenhoward, Layla Greenhoward, Ms. E. Martinez, Elienelyz Matos, Ms. M. Ramirez, Emmanuel Serrano, Ms. E. Cruz, Jacob Cruz, Ms. M. Mora, Jeadiel Ramirez, Mr. R. Santos, Keiler Santos, Ms. A Vazquez, Rosmary Vazquez, Ms. O. Wach, Reyand Guerrero, Ms. K Corda, Ellis Orellana, Ms. M. Ruiz, Marlein Nunez, Ms. I. Lara, Martin Diaz, Mr. H. Roberts, Amelia, Abigail Roberts, Mr. B. Blanch, Abigail Blanch and Mariahlyn Rodriguez

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of September 20th, 2022.

Dr. Rance-Roney called for a motion to **approve the September 20th, 2022 meeting minutes**. Motion was seconded by Mr. Lopez. Motion was approved unanimously.

1. School Activities

- September 29th/30th: College Fair for 8th Grade
- October 5th: School Closed/Offices Open
- October 10th: Professional Development / Data Review Day
- October 13th: Visit from Mayor Tuerk to 7th/8th grade
- October 14th: Fall Picture Day

Upcoming Events

- October 21st: Fiesta Latina (6:00 - 7:30 PM)
- November 2nd: End of the 1st Marking Period

- November 8th: School Closed / Professional Development

2. Facilities

- o Fire Drill - September 28, 2022 at 10: 30 AM (3 mins, 20 seconds)
- o Technology – No issues to report at this time
- o Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- o Enrollment – 458 (as of 10/10/2022)
- o Transportation – No transportation issues at this time
- o Waiting List – 25
- o PIMS – All reports have been submitted on time.

4. Community Support

- o Allentown Mayor Tuerk visited the school to speak with 7th and 8th graders about the advantages of being bilingual

5. Student Services

- o Center for Humanistic Change presented Chances, Changes, and Choices to all 7th and 8th graders on 9/27, 9/28, and 9/29

6. Programs

- 7. After School Program began 9/19/22
 - Current Enrollment - 63
 - Average Attendance for September - 58
 - Clubs being offered: Cooking, Drama, Girls Group, Arts and Crafts, Little Learners

8. Leadership Team Meetings – held weekly

Student Presentation – 2nd Grade presented and sang about the kites they made in class for Fiesta Latina and Also 8th Grade Students representatives Mariahlynn and Abigail, reported on thing that had happened since the last board meeting and events coming up.

Financial Report and Approval of Payments:

Mrs. Gutierrez guided the Board through the review of finances, LVDLCS’s Balance Sheet at September 30th showed Cash (Checking Account + Investments) at \$1.7M+, and has nearly returned to FY21 levels after a capital outlay in Summer ’21. The school’s Fund Balance (Assigned + Unrestricted + Net Income) at 09/30/22 has grown to \$2.1M, while Accounts Payable is \$88K and Accrued Payroll has declined to \$188K. For the 3 months ending 09/30/2022, the school has an operating surplus of \$566K, and its financial health metrics remain strong: Current Ratio = 3.2 (Standard = 1.1), Debt Ratio = 62.8% (Standard = Less than 85%), while Days COH is low (22 Days, compared to a 60-Day Standard).

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending September 30th, 2022 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Mr. Santana. Motion was passed unanimously.

Old Business

- **Renovation Update** – The certificate of occupancy was extended to November 30th as the parking lot pavement will not be done until late November.
- **W2A Analysis of Acoustical Quotes Documents** – The bid publication was presented to the Board. The walk through has been schedule for Oct 27 at 4:00 p.m. and the bids will be due Nov 4. The three companies that provided the quotes have been invited to bid.
- **Political Activities Policy** – Third Reading – Statement: Lehigh Valley Dual language Charter School is regulated in part by Section 501(c)(3) of the Internal Revenue Code, as such, the School itself is prohibited from directly or indirectly participating in any political campaign on behalf of or against any candidate for elective public office. The Board recognizes and encourages the right of its employees, visitors, and Board of Trustees members as citizens, to engage in political activity. However, school property and school time, paid for by the citizens, may not be used for political purposes when performing assigned duties.

Mr. Lopez called for a motion to **approve the Political Activities Policy after the 3rd reading and cleared by the school solicitor.** Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Charter Renewal Application** – All information was collected and all required copies, 5 boxes, were made to be submitted to the Bethlehem Area School District (BASD) for review and renewal approval. The Board appreciates the cooperation of all staff involved in getting all documents together.

Mr. Lopez called for a motion to **approve the Submission of all documents to BADS for review and approval.** Motion was seconded by Mr. Santana. Motion was approved unanimously.

- **Dr. Jimmy Zumba – New Board Member** – Tabled item.

Mr. Lopez called for a motion to **Table Dr. Jimmy Zumba as a LVDLCS Board Member.** Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

New Business

- **Office Space Lease** – The administration is exploring additional office space for the school, the attorney is reviewing the lease agreement and we are waiting for feedback from him. Once we receive feedback it will determine how to proceed.

Dr. Rance-Roney called for a motion to **approve the Office Space Lease as presented.** Motion was seconded by Mr. Lopez. Motion was approved unanimously.

- **PDE Data Summit** – The PDE Summit will be from March 27-29, 2023 at Hershey Lodge. Early registration is \$300 per person; regular price is \$185 for 3 days of attendance or \$185 per day. Hotel accommodations are needed.

Mr. Lopez called for a motion to approve **for the administration to attend the PDE 2023 Data Summit as presented**. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

- **Right To Know Request (RTK)** – The school received a RTK request from American Transparency, Pursuant to the Right to Know, a request for an electronic copy of all payment transactions for fiscal year 2022. The principal purpose of this is to make this information more accessible to the public and to disseminate information regarding the health, safety, and welfare of the general public. This request is not for personal or commercial benefit and we are exercising the general rights of the public. For this reason we are requesting a waiver of fees.
- **Acceptable Technology Use Policy – First Reading**-Revised by solicitor October 2022. Revised/added as follows:
 - Examples of prohibited sites include, but are not limited to, facebook.com, Instagram, Twitter, and TikTok, in addition to any sites that enable students to participate in live discussion or to post material.
 - Users are not permitted to use technology resources to cause or threaten to cause harm to others or damage to property.
 - Users may not use their school email account, on or off campus, or their non-school email account while on campus, to send messages that are threatening, harassing, **discriminatory**, obscene, or otherwise inappropriate as solely determined by the school’s administration.
- **Social Media Acceptable Use Policy - First Reading**-Revised by solicitor October 2022. Added as follows:
 - As used in this policy, “social media” is defined broadly to include online platforms that facilitate activities such as professional or social networking, posting commentary or opinions, and sharing pictures, audio, video, or other content. “Social media” includes personal websites and all types of online communities, including, but not limited to blogs, forums, Twitter, Facebook, LinkedIn, YouTube, Instagram, and Snap Chat, message boards, and chat rooms.
 - Anything posted on an employee’s social media account or other Internet content for which the employee is responsible is covered by all LVDLCS policies, rules, regulations, and guidelines, including, but not limited to, the LVDLCS Equal Employment Opportunity and Non-Discrimination, Anti-Harassment, Confidential and Proprietary Information, and Technology Acceptable Use policies.
 - You should not post content on social media that violates LVSLCS’s discrimination or harassment policies, or that is threatening or obscene.
 - LVDLCS is free to view and monitor an employee’s Web site or blog at any time without consent or previous approval.

Personnel

- Brendon Zapata- Resignation – Assistant Principal
- Sandra Guzman – New Hire –Teacher Assistant

Mr. Lopez called for a motion to approve all personnel as presented. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

Other

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

- **Public Comment and Correspondence**

- News Article
- Fiesta Latina will be Oct 21, 2022
- Ms. Zullo Thanked the Board for the generous retention bonus to all returning staff
- Mr. Santana – First Baptist Church of Bethlehem is having an activity of free pumpkins and hotdogs, October 22. 3235 Linden Street Bethlehem, PA 18017 from 11:00 a.m. to 2:00 p.m.

- Field Trips:
 - 10/21/2022 – Lehigh Valley Fruits & Veggies – First Grade
 - 10/26/2022 – Bethlehem Public Library – Third Grade
 - 11/11/2022 – Charter Arts High School – Eight Grade
 - 12/09/2022 – Zoellner Arts Center – Fifth Grade

Mr. Lopez called for a motion to approve all Field Trips as presented, also to include transportation cost. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

Next Board Meeting will be Tuesday November 15, 2022 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Mr. Santana seconded by Mr. Lopez. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:44 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
November 15, 2022

1. School Activities

- October 21st: Fiesta Latina (6:00 - 7:30 p.m.) - Event Report Attached
- November 2nd: End of the 1st Marking Period
- November 4th: Corey the Dribbler (Kinder - 4th Grade)
- November 8th: School Closed / Professional Development
- November 11th: 8th Grade Trip to Charter Arts High School
- November 14th - 22nd: Scholastic Book Fair

Upcoming Events

- November 21st and 22nd: Parent Teacher Conferences (Early Dismissal)
- November 23rd - November 28th: Fall Break
- December 2nd: Picture Retake Day

2. Facilities

- Fire Drills -
 - October 18 at 8:50 a.m. (3min 48sec)
 - November 2 at 1:50 p.m. (3min 30 sec)
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

- **Business Office**
 - Enrollment – 456 (as of 11/8/2022)
 - Transportation – No transportation issues at this time
 - Waiting List – 23
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Social Work Department scheduling outside service providers to attend Monday, November 21st evening parent / teacher conferences.

- **Student Services**
 - Center for Humanistic Change - 5th Grade Presentations - Botvin Life Skills Program: 10/4 and 10/11
 -

- **Programs**
 - After School Program - October Attendance Report
 - Current Enrollment - 63
 - Average Attendance for October - 61

- **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	
December	Dress Down Day	
January	Dress Down Day	
February	Dress Down Day	
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	



Fiesta Latina

October 21, 2022 (6:00 – 7:30 PM) Kindergarten – 8th Grade

<p>Purpose of the Event</p>	<p>Fiesta Latina provides the LVDLCS community the opportunity to celebrate Hispanic Heritage Month and our school community's rich cultural diversity.</p>
<p>Attendees of the Event</p>	<p>Board Members: Mr. Carlos Lopez, Ms. Raiza Gutierrez Administration: Ms. Perez, Ms. Herrmann Staff and Faculty: Mr. W. Rodriguez, Mr. J. Cancel, Ms. J. Vazquez, Ms. B. Velazquez, Ms. M. Cygan, Ms. J. Yunez, Ms. B. Pizarro, Ms. D. Vazquez, Ms. J. Morales, Ms. S. Sarmiento, Ms. D. Girau, Ms. D. Dominguez, Ms. J. Blanco-Padilla, Ms. Tia Weaver, Ms. S. Saez, Ms. C. Valerio, Ms. A. Fleming, Ms. N. Zervos, Ms. E. Deschamps, Ms. L. Bookman, Ms. E. Chaves, Mr. M. Fedorczyk, Ms. A. Zullo, Ms. Y. Gonzalez, Ms. B. Perez, Ms. L. Colon, Ms. G. Neyra, Other: LVDLCS Family donated the balloon decorations for the performance "stage".</p>
<p>Positive Outcomes</p>	<ul style="list-style-type: none"> ● Parents, students, and families shared they enjoyed the student performances and the ability to celebrate in the school. ● Almost 400 people (not including staff) attended this event – it continues to be our largest event of the school year. ● This was the first year using the Community Center – it allowed for large audiences for the student performances. ● School Engagement Committee provided a survey after the event for parents and staff – this provided feedback for future events.
<p>Recommendations</p>	<ul style="list-style-type: none"> ● For this large of an event we need more staff or possibly parent help for the event. ● Add the gym or parking lot as a space for music with dancing (this would help minimize the crowd sizes in each space). ● Decide if we are going to stick with snack size food or go back to full-size trays of food (this would depend upon staff available to help serve and parent donations of food) ● Stage for the dancers – if they can dance on it safely (due to number of dancers) ● Start Planning the event during the Professional Development week in August – the event is so large it requires extended planning time.

**Additional
Comments**

Overall, the event was a huge success! The committee is committed to reviewing feedback and continuing to make adjustments to continue to have a wonderful family, fun event!

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
150 (390 total people)	300 (from attending event) Donations tallied separately

Lehigh Valley Dual Language Charter School

Financial Statements

As of October 31, 2022

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November 2022

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

This Summary and Management Report presents information we believe is important to you as members of the school board. We encourage you to review the sections of this report and we would be pleased to furnish additional information as requested. Monthly financials are intended to provide a snapshot of the financials as of a specific point in time. As a result, they are subject to variances due to timing – the most common example is when invoices are received after the financials are prepared.

September Board Summary:

LVDLCS's Balance Sheet at October 31st showed Cash (Checking Account + Investments) at \$2.3M+, and has essentially returned to FY21 levels after a capital outlay in Summer '21. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 10/31/22 has grown to \$2.1M, while Accounts Payable is \$109K and Accrued Payroll is \$277K. For the 4 months ending 10/31/2022, the school has an operating surplus of \$535K, and its financial health metrics remain strong: Current Ratio = 2.9 (Standard = 1.1), Debt Ratio = 67.0% (Standard = Less than 85%), while Days COH is low but increasing (49 Days, compared to a 60-Day Standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$2,254,910 at October 31st, an increase of \$170K from the prior year-end (6/30/2022) due to several factors: receipt of federal grants (decrease of \$530K in receivables), increase in District (Tuition) Receivables (now \$510K) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on October 31, 2022 represent a \$554,722 decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months, a \$99K 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 (\$9.8M) and as a Long-Term Liability (\$7.4M) on the Balance Sheet, as well as on the Budget-to-Actual report in a separate expense section.

2. Budget to Actual for the Four (4) Months Ended October 31, 2022

- YTD Revenues from Local School Districts of \$2,007,810 are below budget by \$27K as the number of Special Education students has decreased relative to the budget (from 32 to 28).
- YTD Expenses of \$1,816,500 are below budget (by \$574K) through four months of activity as the school's operating costs were reduced over the summer. Variances in Personnel, Supplies, Equipment and other areas are expected to normalize as the school year progresses.
- The school shows a YTD Operating Surplus of \$534,660 at 10/31, a figure that mirrors the reduction in Current Liabilities and the increase in Cash. This surplus is unlikely to grow significantly as expense variances should normalize (as noted previously). We are now projecting a year-end surplus of \$395,897.

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

Prior Year and Current Month

	Year Ending	Period Ending	Month Ending	Variance from
	06/30/2022	09/30/2022	10/31/2022	06/30/22
				Actual
ASSETS				
Current Assets				
Cash & cash equivalents	818,856	451,565	981,907	163,051
Investments	1,266,655	1,271,406	1,273,003	6,348
District receivables	219,178	947,442	509,696	290,517
Federal receivables	531,530	1,452	1,451	(530,078)
Other receivables	18,980	18,980	18,980	-
Other current assets	9,917	60,744	60,016	50,100
Total Current Assets	2,865,116	2,751,589	2,845,053	(20,062)
Noncurrent Assets				
Fixed assets	9,797,347	9,797,347	9,797,348	-
Other noncurrent assets	828,920	828,920	828,920	-
Total Noncurrent Assets	10,626,267	10,626,267	10,626,268	-
TOTAL ASSETS	13,491,383	13,377,856	13,471,321	(20,062)
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses				
Due to other funds	18,980	18,980	18,980	-
Due to districts	-	(1,261)	(2,532)	(2,532)
Accounts Payable	-	98,115	108,772	108,772
QB Legacy AP	205,383	-	-	(205,384)
Total Accounts payable & accrued expenses	224,363	115,834	125,220	(99,144)
Accrued salaries & benefits	608,918	188,818	277,205	(331,712)
Current portion of debt	713,415	588,414	588,415	(125,000)
490-Other current liabilities	-	1,134	1,134	1,134
Total Current Liabilities	1,546,696	894,200	991,974	(554,722)
Long-term liabilities				
Long-term notes & leases payable	7,576,098	7,478,126	7,429,130	(146,968)
Pension liabilities	6,558,884	6,558,884	6,558,884	-
Other non-current liabilities	51,700	51,700	51,700	-
Total Long-term liabilities	14,186,682	14,088,710	14,039,714	(146,968)

Lehigh Valley Dual Language Charter School
Comparative Balance Sheets - Summary

	Prior Year and Current Month			
Year Ending	Period Ending	Month Ending	Variance from	
06/30/2022	09/30/2022	10/31/2022	06/30/22	
			Actual	
Total Liabilities	<u>15,733,378</u>	<u>14,982,910</u>	<u>15,031,688</u>	<u>(701,690)</u>
Equity	<u>(2,241,995)</u>	<u>(1,605,054)</u>	<u>(1,560,367)</u>	<u>681,628</u>
TOTAL LIABILITIES & EQUITY	<u>13,491,383</u>	<u>13,377,856</u>	<u>13,471,321</u>	<u>(20,062)</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of October 31, 2022

	Year To Date 10/31/2022		Year Ending 06/30/2023		Drivers of variance
	Actual	Operating Budget	Projection	Operating Budget	
Average Daily Membership					
ADM - regular education	431	427	431	427	4
ADM - special education	28	29	28	32	(4)
Total Average Daily Membership	459	456	459	459	-
REVENUES					
District per pupil revenues	2,007,810	2,034,359	6,050,023	6,103,077	(53,053)
Other Local Revenues	15,722	16,747	78,302	78,952	(650)
State Revenues	2,506	22,201	14,232	34,423	(20,191)
Federal Revenues	325,122	397,277	1,663,621	1,661,243	2,377
TOTAL REVENUES	2,351,160	2,470,584	7,806,178	7,877,695	(71,517)
EXPENDITURES					
Salaries	713,016	934,169	3,327,141	3,548,294	(221,152)
Other Compensation	103,000	119,706	163,293	180,000	(16,707)
Benefits	427,349	521,416	1,693,365	1,787,431	(94,066)
Professional & technical services	71,217	70,869	225,500	213,045	12,455
Property services	137,830	200,325	668,601	600,976	67,625
Other purchased services	68,306	82,519	399,393	413,606	(14,213)
Supplies	100,112	247,964	261,116	408,969	(147,853)
Property, furniture & equipment	25,149	909	76,967	52,726	24,242
Other expenditures	23,553	16,149	55,851	48,447	7,403
Other uses of funds - debt service	146,968	196,043	539,054	588,129	(49,075)
TOTAL EXPENDITURES	1,816,500	2,390,069	7,410,281	7,841,623	(431,341)
CHANGE IN FUND BALANCE	534,660	80,515	395,897	36,072	359,825

Lehigh Valley Dual Language Charter School

4 - Key Performance Indicators

As of October 31, 2022

	Year Ending Year To Date		Benchmark	Notes
	06/30/2022	10/31/2022		
	Unaudited	Actual		
Short-Term Indicators				
Total margin	3.1 %	4.1 %	At least 0%	FYE net income / revenue
Current ratio	1.9	2.9	At least 1.1	Current assets / current liabilities
Days cash on hand	38.5	48.7	At least 60 days	Total cash / average daily spend
Long-Term Indicators				
Fund balance	19.7 %	27.6 %	5-12%	% of revenue
Debt ratio	72.5 %	67.0 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics				
Per pupil revenues	20,513	16,712		Revenues / ADM
Per pupil expenditures	19,874	16,032		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 10/31/2022	
	Unaudited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,856	981,907	163,051
Investments	1,266,655	1,273,003	6,348
District receivables			
District Per Pupil - 2020-21	(2,355)	(2,355)	-
District Per Pupil - 2021-22	221,533	13,561	(207,973)
District Per Pupil - 2022-23	-	498,490	498,490
Total District receivables	219,178	509,696	290,517
Federal receivables			
Title I	163,322	-	(163,321)
Title II	16,253	-	(16,253)
Title III	12,480	211	(12,269)
Title IV	12,425	10	(12,416)
IDEA	21,774	-	(21,773)
ARP ESSER	297,894	-	(297,894)
ARP IDEA	6,145	1,230	(4,915)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	531,530	1,451	(530,078)
Other receivables	18,980	18,980	-
Other current assets	9,917	60,016	50,100
Total Current Assets	2,865,116	2,845,053	(20,062)
Noncurrent Assets			
Fixed assets			
Land	1,800,000	1,800,000	-
Buildings	7,310,866	7,310,867	-
Building improvements	639,713	639,712	-
Machinery & equipment	463,748	463,749	-
Furniture & fixtures	76,367	76,367	-
Accumulated depreciation on furniture & equipment	(515,525)	(515,525)	-
Construction in progress	22,178	22,178	-
Total Fixed assets	9,797,347	9,797,348	-
Other noncurrent assets			
Deferred outflows from pensions	808,260	808,260	-
Deferred outflows from OPEB	20,660	20,660	-
Total Other noncurrent assets	828,920	828,920	-
Total Noncurrent Assets	10,626,267	10,626,268	-
TOTAL ASSETS	13,491,383	13,471,321	(20,062)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	224,363	125,220	(99,144)

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 10/31/2022	
	Unaudited	Actual	Increase (decrease)
Accrued salaries & benefits			
Accrued salaries & benefits	389,589	(3,218)	(392,806)
PSERS employee contributions	8,172	4,139	(4,033)
PSERS employer contributions	204,266	258,915	54,650
403b employee contributions	(5,731)	(406)	5,324
403b employer contributions	10,100	14,540	4,440
Employee life & disability	2,522	3,235	713
Total Accrued salaries & benefits	<u>608,918</u>	<u>277,205</u>	<u>(331,712)</u>
Current portion of debt			
Loans payable - current portion	588,415	588,415	-
Line of credit	125,000	-	(125,000)
Total Current portion of notes payable	<u>713,415</u>	<u>588,415</u>	<u>(125,000)</u>
490-Other current liabilities	-	1,134	1,134
Total Current Liabilities	<u>1,546,696</u>	<u>991,974</u>	<u>(554,722)</u>
Long-term liabilities			
Long-term notes & leases payable	7,576,098	7,429,130	(146,968)
Pension liabilities			
Other postemployment benefits (OPEB)	258,192	258,192	-
Net pension liability	5,571,494	5,571,494	-
Deferred inflows from pensions	677,858	677,858	-
Deferred inflows from OPEB	51,340	51,340	-
Total Pension liabilities	<u>6,558,884</u>	<u>6,558,884</u>	<u>-</u>
Other non-current liabilities	51,700	51,700	-
Total Long-term liabilities	<u>14,186,682</u>	<u>14,039,714</u>	<u>(146,968)</u>
Total Liabilities	<u>15,733,378</u>	<u>15,031,688</u>	<u>(701,690)</u>
Equity			
Nonspendable fund balance	272,507	272,507	-
Assigned fund balance	1,590,000	1,590,000	-
Unrestricted fund balance	(7,373)	527,287	534,660
Net investment in fixed assets	1,632,835	1,779,803	146,968
Amount provided for OPEB liability	(288,872)	(288,872)	-
Amount provided for pension	(5,441,092)	(5,441,092)	-
Total Equity	<u>(2,241,995)</u>	<u>(1,560,367)</u>	<u>681,628</u>
TOTAL LIABILITIES & EQUITY	<u>13,491,383</u>	<u>13,471,321</u>	<u>(20,062)</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of October 31, 2022

	Year To Date 10/31/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	1,773,493	1,745,417	28,075	5,247,485	5,236,252	11,233
Revenue from districts - special education	234,317	288,942	(54,624)	802,538	866,825	(64,286)
Total District per pupil revenues	2,007,810	2,034,359	(26,549)	6,050,023	6,103,077	(53,053)
Other Local Revenues						
Interest	6,439	9,106	(2,667)	24,652	27,318	(2,667)
Student activity fees	-	391	(391)	11,275	11,666	(391)
Rental revenue	7,273	7,164	109	21,890	21,492	398
Restricted contributions	-	86	(85)	3,000	3,000	0
Miscellaneous local revenues	2,010	-	2,010	17,485	15,476	2,010
Total Other Local Revenues	15,722	16,747	(1,024)	78,302	78,952	(650)
State Revenues						
Ready to Learn block grant	-	20,191	(20,191)	-	20,191	(20,191)
State food program revenue	2,506	2,010	495	14,232	14,232	0
Total State Revenues	2,506	22,201	(19,696)	14,232	34,423	(20,191)
Federal Revenues						
IDEA pass-through	-	-	-	21,773	21,773	-
Title I	562	47,732	(47,170)	238,662	238,662	0
Title II	-	8,099	(8,099)	24,297	24,297	0
Title III	-	5,664	(5,665)	16,993	16,993	0
Title IV	-	5,554	(5,554)	16,662	16,662	-
Federal school lunch program	75,725	57,214	18,512	429,835	429,834	0
ESSER II	116,069	132,045	(15,976)	396,136	396,136	0
ARP ESSER	130,388	140,969	(10,581)	516,886	516,886	0
ARP ESSER learning loss	1,699	-	1,699	1,698	-	1,698
ARP ESSER summer programs	339	-	339	340	-	340
ARP ESSER afterschool programs	340	-	340	339	-	339
Total Federal Revenues	325,122	397,277	(72,155)	1,663,621	1,661,243	2,377
TOTAL REVENUES	2,351,160	2,470,584	(119,424)	7,806,178	7,877,695	(71,517)
EXPENDITURES						
Salaries						
Regular Instruction	312,028	433,689	(121,661)	1,541,146	1,662,807	(121,661)
Instructional Assistants	84,560	165,478	(80,919)	557,148	638,067	(80,918)
Special Education	26,196	34,935	(8,738)	133,159	141,898	(8,738)
Administration	193,595	184,407	9,187	668,143	658,956	9,187
Student & Staff Support	82,091	83,631	(1,539)	313,156	314,694	(1,539)
Noninstructional	14,546	32,029	(17,482)	114,389	131,872	(17,483)
Total Salaries	713,016	934,169	(221,152)	3,327,141	3,548,294	(221,152)
Other Compensation						
Employee insurance opt-out	-	1,392	(1,393)	4,607	6,000	(1,393)
Stipends	-	2,314	(2,314)	7,686	10,000	(2,314)
Bonuses	103,000	116,000	(13,000)	151,000	164,000	(13,000)
Total Other Compensation	103,000	119,706	(16,707)	163,293	180,000	(16,707)
Benefits						

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of October 31, 2022

	Year To Date 10/31/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Medical insurance	156,325	253,120	(96,795)	662,565	759,360	(96,795)
Dental insurance	20,310	18,138	2,172	56,585	54,413	2,172
Life insurance	13,179	-	13,179	13,179	-	13,180
Other group insurance	3,860	-	3,860	3,860	-	3,859
Social security contributions	58,722	64,907	(6,184)	252,791	258,975	(6,184)
PSERS defined benefit plans	117,604	133,307	(15,703)	504,788	520,491	(15,703)
Tuition reimbursement	7,463	2,111	5,352	20,271	14,919	5,352
Unemployment compensation	1,477	-	1,476	32,476	31,000	1,477
Workers' compensation	16,438	17,000	(562)	16,438	17,000	(562)
Retirement contributions - non-PSERS	22,904	32,833	(9,929)	121,345	131,273	(9,930)
Other employee benefits	9,067	-	9,067	9,067	-	9,068
Total Benefits	427,349	521,416	(94,067)	1,693,365	1,787,431	(94,066)
Professional & technical services						
Other contracted teaching services	-	11,332	(11,332)	22,664	33,996	(11,332)
Summer program services	3,480	-	3,480	3,480	-	3,480
Special education services	-	5,891	(5,890)	23,563	29,453	(5,891)
Other professional services	19,144	572	18,572	20,289	1,717	18,572
Professional development	664	10,097	(9,434)	20,859	30,293	(9,433)
IT services	6,316	-	6,316	6,315	-	6,315
Audit services	7,800	9,184	(1,384)	23,701	15,900	7,801
Payroll services	5,538	5,413	125	16,364	16,240	124
Legal services	2,575	3,334	(759)	12,575	10,000	2,576
Business services	25,200	25,046	154	75,190	75,446	(257)
Security services	500	-	500	500	-	500
Total Professional & technical services	71,217	70,869	348	225,500	213,045	12,455
Property services						
Maintenance & repairs	95,274	170,631	(75,358)	566,656	511,894	54,762
Utilities	35,358	22,690	12,670	80,738	68,068	12,669
Copier leases	7,198	7,004	193	21,207	21,014	194
Total Property services	137,830	200,325	(62,495)	668,601	600,976	67,625
Other purchased services						
Student transportation	3,207	5,562	(2,355)	25,455	27,810	(2,355)
Auto insurance	868	-	868	868	-	868
General property & liability insurance	7,655	8,986	(1,331)	16,641	17,972	(1,331)
Other insurance	5,363	-	5,363	5,363	-	5,363
Telecommunications services	(3,571)	16,820	(20,391)	30,068	50,459	(20,391)
Postage & shipping	1,814	266	1,548	2,347	800	1,548
Advertising	-	966	(966)	1,931	2,896	(966)
Printing & binding	-	52	(52)	105	157	(52)
Food service management - food costs	52,970	44,149	8,821	305,180	296,359	8,821
Travel	-	992	(992)	1,985	2,977	(992)
Miscellaneous purchased services	-	4,726	(4,725)	9,450	14,176	(4,726)
Total Other purchased services	68,306	82,519	(14,212)	399,393	413,606	(14,213)
Supplies						
Instructional supplies	31,179	70,579	(39,400)	58,866	98,265	(39,399)
Special education supplies	-	7,764	(7,765)	14,020	21,785	(7,765)
Health supplies	8,965	-	8,965	9,373	407	8,965
Administration	1,710	12,703	(10,993)	27,116	38,110	(10,993)
Maintenance Supplies	10,921	11,655	(734)	34,230	34,965	(735)
Food	368	1,549	(1,181)	6,561	7,741	(1,180)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of October 31, 2022

	Year To Date 10/31/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Meals & refreshments	104	-	105	105	-	105
Books & curricula	34,721	129,929	(95,208)	87,297	182,506	(95,209)
Tech supplies & software	11,829	8,639	3,189	15,190	12,000	3,190
Other general supplies	315	5,146	(4,831)	8,359	13,190	(4,831)
Total Supplies	<u>100,112</u>	<u>247,964</u>	<u>(147,854)</u>	<u>261,116</u>	<u>408,969</u>	<u>(147,853)</u>
Property, furniture & equipment						
Furniture & equipment	25,149	909	24,242	26,967	2,726	24,242
Computers	-	-	-	50,000	50,000	-
Property, furniture & equipment	<u>25,149</u>	<u>909</u>	<u>24,242</u>	<u>76,967</u>	<u>52,726</u>	<u>24,242</u>
Other expenditures						
Dues & fees	15,281	11,177	4,103	37,635	33,531	4,103
Bank fees	2	-	2	2	-	2
Interest expense	3,918	3,972	(54)	11,862	11,916	(54)
Late fees	35	-	35	35	-	35
Scholarships	-	1,000	(1,000)	2,000	3,000	(1,000)
Fees for student activities/trips	4,317	-	4,317	4,317	-	4,317
Other expenditures	<u>23,553</u>	<u>16,149</u>	<u>7,403</u>	<u>55,851</u>	<u>48,447</u>	<u>7,403</u>
Other uses of funds - debt service						
Redemption of principal	146,968	196,043	(49,075)	539,054	588,129	(49,075)
Other uses of funds - debt service	146,968	196,043	(49,075)	539,054	588,129	(49,075)
TOTAL EXPENDITURES	<u>1,816,500</u>	<u>2,390,069</u>	<u>(573,569)</u>	<u>7,410,281</u>	<u>7,841,623</u>	<u>(431,341)</u>
CHANGE IN FUND BALANCE	<u>534,660</u>	<u>80,515</u>	<u>454,145</u>	<u>395,897</u>	<u>36,072</u>	<u>359,825</u>

Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
10/24/2022	601 Broad Development Group, LLC	Prepaid expenses	Mortgage Payment	50,003.73
10/06/2022	Committee for Children	Professional educational services - consultants	081222 Second Step Customer ID 10288504	10,749.37
10/19/2022	Dual Temp Company, Inc.	Building maintenance & repairs	SERVICE 9/8/22, 9/9/22 MS - MATERIAL AND LABOR	8,510.00
10/06/2022	601 Broad Development Group, LLC	Building maintenance & repairs	Installation and material for window insulation in gymnasium 10/1/21 to 8/26/22	8,500.00
10/19/2022	PPL Electric Utilities	Electricity	Acct Number# 98220-20029 Meter 300959298 Aug 31 - Sep 30	8,108.06
10/14/2022	Charter Choices, Inc.	Accounting services	Monthly contract -Service performed per contract for the month.	6,300.00
10/06/2022	School Speciality	Books	Customer # 1258208 and PO Number: 062822SCHOOL	4,915.44
10/21/2022	Wright Specialty Premium Trust	General property & liability insurance	Period From 07/01/2022 Policy Period To 09/01/2023 10/01/2022 \$3,412.75Policy Number 7NA5CP0001285-00 Commercial Package	3,412.75
10/19/2022	Dual Temp Company, Inc.	Building maintenance & repairs	Maintenance Contract PM CONTRACT BILLED QUARTERLY OCTOBER INVOICE	2,550.00
10/19/2022	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0188129-000 copier rental 09/26/2022-10/25/2022	2,259.02
10/06/2022	Diefenderfer Electrical Contractors	Building maintenance & repairs	08/30/22 W.P.-LED remote head LED Exit/light combo unit 08/28/22 12V Battery Unit	2,031.35
10/06/2022	Lehigh Valley Health Network	Other employee benefits	Jennifer Pina 1066757 guarantor number secure health code: KCW-2SN-R7Q	2,000.00
10/04/2022	School Speciality	Books	Customer # 1258208 PO#121021	1,913.11
10/13/2022	Uline	General supplies	6-7GAL 1.5MIL BLACK TRASH LINER CLOROX BLEACH CONCENTRATE-121 OZ ODOBAN ODOR ELIMINATOR 1 GAL LYSOL DEODORIZING CLEANER 1 GAL 20 HONEYCOMB HAIRNET-BLACK MICROFIBER RAGS IN A BOX-YELLOW	1,659.18
10/14/2022	First Student Inc.	Fees for student activities/trips	10/07/2022 SP597459 UNANGST TREE FARMS Customer #715658	1,430.00
10/03/2022	LAROS SILK MILL MASTER ASSOCIATION, INC	Dues & fees	Condo fee	1,360.00
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	1,276.76
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	975.63
10/12/2022	Waste Management of Pennsylvania, Inc.	Disposal services	Cust ID: 20-38594-63007 Service period 10/01/22-10/31/22	960.74
10/04/2022	Stotz & Fatzinger Office Supply	General supplies	SAN1754463: HI-LIGHTER,LQD ACCENT,	945.75

Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
10/24/2022	UNUM Life Insurance Company of America	Life insurance	FYW - DZ ITA36181: HIGHLIGHTER,PEN, CHISEL, FYW - DZ NSN4613779: HIGHLIGHTER,LIQUID,4PK,AS T - ST GLDWHITEBOX: PAPER, COPY,8.5X11,20#, WHITE - CT TOM68720: TAPE, CORRECTION, VALUPK, 10PC - PK EPI1799X: SHARP-ENER,PENCIL, ELEC-TRIC,P - EA CYO688024: PENCIL, CLR,CLASSPACK,240CT - BX CYO684412: PENCIL, COLORED, ERSBL, 12CT - ST CYO684607: PCL,24CT COTW PENCIL - PK Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	873.70
10/21/2022	MacMain, Connell & Leinhauser, LLC	Legal services	Account No# 30047.001	850.00
10/19/2022	Verizon Wireless	Telecommunications services	Account # 823032866-00001 Aug 26 - Sep 25	844.60
10/21/2022	Mr. Rooter	Building maintenance & repairs	Service Date: 9 /21/22 Arrived at location found that sewer line was blocked outside of mens and womens room went through clean-out on the wall in the womens room.	815.00
10/03/2022	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period October 2022	784.21
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	761.65
10/18/2022	School Speciality	Books	Customer # 1258208 and PO Number: 062822SCHOOL	708.86
10/18/2022	Signarama	Building maintenance & repairs	72w x 48h White Vinyl with Dry Erase Functionality - Installed	649.68
10/21/2022	Uline	General supplies	PLASTIC PORTION CUPS-4 OZ - PLASTIC PORTION CUP LID - 3 1/4 AND 4 OZ - TORK XPRESSNAP NAPKINS - KRAFT - REYNOLDS FOOD SERVICE FILM - 12 X 2,000 - ALUMINUM BAKING PAN - 18 X 26 X 1, FULL SHEET	630.29
10/06/2022	Purchase Power	Postage & shipping	8000-9090-0721-6661	629.27
10/03/2022	Provident Life and Accident Ins Co	Employee life & disability	Employee Voluntary Election E0677310 09/01/2022-10/12/2022	525.21
10/21/2022	Wright Specialty Premium Trust	Other insurance	7NA5FF000090400 Liability-Excess 07/01/2022 09/01/2023 10/01/2022 \$519.00	519.00
10/19/2022	Cardmember Service	General supplies	September Statement	496.97

Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
10/21/2022	Unangst Tree Farm	Fees for student activites/ trips	EDUCATIONAL FIELD TRIP	495.00
10/06/2022	Lakeshore Learning Mate-rials	Furniture & equipment	ShatterPrf safety mirrors; touch rd phnic, inside cubby bins, set of 8 , etc.	481.25
10/05/2022	Lakeshore Learning Mate-rials	Furniture & equipment	Flex space comfy Flr Seat -GR Fix Spec Teardrop Flex space 17.5 inch chair -ga	454.22
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	438.72
10/21/2022	Wright Specialty Premium Trust	Auto insurance	Policy Number 7NA5CA000094300 Policy Type Commercial-Auto Policy Period From 07/01/2022 Policy Period To 09/01/2023 10/01/2022 \$434.00	434.00
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	384.93
10/24/2022	UNUM Life Insurance Company of America EE	Life insurance	Billing Period: 11/1/2022 - 11/30/2022	383.42
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	381.76
10/06/2022	Stotz & Fatzinger Office Supply	General supplies	office supplies	380.32
10/21/2022	School Health Corporation	General supplies	WASHINGTON STATE VISION SCREENING KIT, GL PAPER POLY BACK EXAM 21 IN BAGS ZIP-PER SEAL TOP 3X5 100/PKG Tracking #: 1Z6F9A520354290723	379.79
10/03/2022	UNUM Life Insurance Company of America EE	Life insurance	Billing Period: 10/1/2022 - 10/31/2022	362.10
10/21/2022	Nytlasha Zervos	Tuition reimbursement	Course: Observing, Planning, Implementing & Managing Instruction Current Position: Third Grade Spanish Teacher Dates of Course: August 19, 2022 - October 2, 2022 Intermediate Unit 1	360.00
10/21/2022	Joselin Blanco	Tuition reimbursement	For ESL Certification	360.00
10/06/2022	Smart Digital Tech	Technology supplies & software	Cat6 Ethernet cable run for new security cameras up to Turret IP Camera fixed 2.8 mm lens field of view with a 5 megapixel resolution Maintenance Contract Agreement Rate. Labor to drill needed access to outside wall and Mount Camera, Set View and any hardware and fasteners needed to complete. include mounting bracket or utility box, fasteners. \$60 per camera. Smart Digital Tech Managed CCTV Support Services Monthly Agreement. Q3 2022 Administration Fees	355.00
10/19/2022	Smart Digital Tech	Technology supplies & software		350.00
10/11/2022	PenServ	Dues & fees		329.08
10/03/2022	Provident Life and Accident Ins Co	Employee life & disability	Employee Voluntary Election E0677310 08/04/22-08/31/2022	314.48

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

Payment Date	Vendor Name	Account title	Memo	Amount
10/21/2022	Uline	General supplies	ODOBAN ODOR ELIMINATOR 1 GAL - ULINE 4 MIL NITRILE GLOVES-M - ULINE 4 MIL NITRILE GLOVES-L	311.24
10/06/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	281.37
10/19/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	281.37
10/03/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	281.37
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	243.79
10/03/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	243.57
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	234.46
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	234.46
10/25/2022	Stotz & Fatzinger Office Supply	General supplies	GOJ9684EA: Purell Hand Sanitizer Gel 640 - BT - NOTE: 64oz gray bottle - GOJ363912: SANITIZER, HAND, ALOE,PURELL - EA - VER70876: DRIVE,USB, 32GB,2.0,ERGO,BK - EA - VER99811: DRIVE,USB,32GB,3/PK,L - PK - SAN37001: MARKER, SHARPIE, ULTRAFINE,BK - DZ - EPI1799X: SHARPENER, PENCIL, ELECTRIC,P - EA - DIX13830: PENCIL, WOOD, #2,PRESHRP,30CT - BX - MMM860: ADHESIVE, RMVBL,REUSBL, WHT - PK - BSN63110: PAD,JR LEGAL,5X8,50SH,WE - DZ	212.24
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	190.88
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	190.88
10/19/2022	All Affordable Pest Control	Extermination services	Invoice # 68021 General Pest Control Service	180.00
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	159.16
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	140.97
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	140.97
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	138.17
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	138.17

Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
10/03/2022	Guardian Dental	Dental insurance	Period: 10/1/2022 - 10/31/2022 Group ID: 00 558787 For Period 10/01/22 to 10/31/22	128.31
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	119.19
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	119.19
10/06/2022	Stotz & Fatzinger Office Supply	General supplies	2 PensPack 240 ct box	102.64
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	95.44
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	95.44
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	95.44
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	95.44
10/03/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 10/01/22 to 10/31/22	95.44
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	95.25
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	95.25
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	95.25
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	95.25
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	85.13
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 10/1/2022 - 10/31/2022	85.13
10/06/2022	Savvas Learning Company LLC	Books	customer acct#91-0002545153	77.94
10/06/2022	Stotz & Fatzinger Office Supply	General supplies	MMM65412SSUC: NOTE,SUPERSTICKY, 12PK,ULT - PK SAN80001: MARKER,DRYERSE,LO, CHISEL, BK - DZ PAC4318: SHEET,FOAM,9X12,10S H,AST - PK	67.32
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	57.13
10/03/2022	UNUM Life Insurance Company of America	Life Insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	41.29

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

Payment Date	Vendor Name	Account title	Memo	Amount
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Period: 10/1/2022 - 10/31/2022 Life/ADD/STD/LTD Acct0656929-001 0 Billing	39.91
10/24/2022	UNUM Life Insurance Company of America	Life insurance	Period: 10/1/2022 - 10/31/2022 Life/ADD/STD/LTD Acct0656929-001 0 Billing	39.91
10/03/2022	UNUM Life Insurance Company of America	Life insurance	Period: 11/1/2022 - 11/30/2022 Life/ADD/STD/LTD Acct0656929-001 0 Billing	21.52
10/03/2022	Fraser Advanced Information Systems	Copier leases	Finance Charge Account No: LV17	20.60
10/21/2022	Fraser Advanced Information Systems	Copier leases	SHARP/MX3050N SHARP/MX-M754N Contract Number CT5665-01	20.54
10/19/2022	Fraser Advanced Information Systems	Copier leases	TONER SHARP/MX3050N SHARP/MX-M754N Contract Number CT5665-01	15.54
Sum Total				141,095.96

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 10/31/2022**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	806,849.26	145,469.44	952,318.70	721,876.24	.00	.00	721,876.24	230,442.46
Bethlehem Area SD	120481002	751,144.83	88,847.79	839,992.62	609,067.33	.00	.00	609,067.33	230,925.29
Boyetown Area SD	114060753	4,108.93	.00	4,108.93	.00	3,081.70	.00	3,081.70	1,027.23
Catasauqua Area SD	121391303	15,906.08	.00	15,906.08	10,604.10	.00	.00	10,604.10	5,301.98
East Penn SD	121392303	19,667.08	.00	19,667.08	16,020.40	.00	.00	16,020.40	3,646.68
Easton Area SD	120483302	54,727.57	.00	54,727.57	54,727.57	.00	.00	54,727.57	.00
Nazareth Area SD	120484803	14,311.56	.00	14,311.56	10,733.67	.00	.00	10,733.67	3,577.89
Northampton Area SD	120484903	13,472.81	.00	13,472.81	13,472.81	.00	.00	13,472.81	.00
Parkland SD	121395103	4,802.82	.00	4,802.82	4,802.82	.00	.00	4,802.82	.00
Pen Argyl Area SD	120485603	5,094.41	.00	5,094.41	.00	3,820.81	.00	3,820.81	1,273.60
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	10,996.55	.00	10,996.55	.00	.00	.00	.00	10,996.55
Salisbury Township SD	121395603	10,242.19	.00	10,242.19	10,242.24	.00	.00	10,242.24	-.05
Saucon Valley SD	120486003	5,569.95	.00	5,569.95	5,569.95	.00	.00	5,569.95	.00
Southern Lehigh SD	121395703	11,406.55	.00	11,406.55	11,406.55	.00	.00	11,406.55	.00
Whitehall-Coplay SD	121397803	36,958.77	.00	36,958.77	27,719.08	.00	.00	27,719.08	9,239.69
Wilson Area SD	120488603	8,233.37	.00	8,233.37	6,175.03	.00	.00	6,175.03	2,058.34
Totals:		1,773,492.73	234,317.23	2,007,809.96	1,502,417.79	6,902.51	.00	1,509,320.30	498,489.66