

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Board of Trustees
Tuesday – December 19, 2023
6:00 p.m. Public Meeting
Executive Session

1. Approval of LVDLCS November 14, 2023 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – On Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Education First Tours – Update
 - Fulton Annuity Reinvestment - \$267K- Update
 - Scholarship Update - \$12,862.45
6. New Business
 - Cash-On-Hand- Follow up
 - List of After School Activities
 - List of Current Contracts
 - Assistant Principal Position – Approval
 - PDE Summit 2024 – Approval
 - Analysis and Report of PSSA Scores
 - Homelessness Report and Response
 - New Member Act 55 Training
 - Vaping Sensors Quote - Approval
7. Personnel
 - Ailenny Melo – Teacher Aide – Declined Position
 - Maybelline Jimenez – Behavior Specialist - \$55,000 – New Hire
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
 - Newsletter
10. Next Board Meeting-Tuesday, January 23, 2024, at LVDLCS at 6:00 p.m.
11. Adjournment

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

**Lehigh Valley Dual Language Charter School
Board of Trustees Meeting
Tuesday November 14, 2023 - 6:00 p.m.**

Welcome and Introductions

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

Board Members Present: Mr. Lopez, Mrs. Parrales, Ms. Weaver, Ms. Pagan, Dr. Rance-Roney

Excused: Mr. Santana

Staff Present: Ms. Perez, Ms. Herrmann, Ms. E. Gonzalez, Ms. Tara Weaver, Ms. Vazquez, Ms. Colon

Google Meet Present: Mrs. Gutierrez – Board Vice-President, Ms. Bookman, Ms. A. Gonzalez, Ms. DeLeon

Students: Gabrielys Varela, Jadeysha Figueroa, Jomar Alvarez, Kiara Pacheco, Kennysteven Diaz

Parents: G. Varela, D. Ramos, J. Huertas, D. Jimenez, K. Rios, X. Colon, C. Diaz

Guest: Jesse Bean- Charter Choices

Approval of Minutes

Mrs. Parrales requested a review of the board meeting minutes for the month of October 24, 2023.

Mr. Lopez called for a motion to **approve the October 24, 2023 meeting minutes**. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

1. School Activities

- 8th Grade trip to Charter Arts: 10/30/23
- End of Marking Period 1: 11/1/23
- Professional Development: 11/7 (Topics: Vaping and Cyberbullying)

Upcoming Events

- Scholastic Book Fair: 11/13-11/21
- Parent Teacher Conferences: 11/20 and 11/21
- Early Dismissals: 11/20 and 11/21
- Fall Break: 11/22 - 11/27, school reopens on Tuesday 11/28

2. Facilities

- Fire Drills -10/31/23 - exited the building in 2 minutes & 45 seconds
- Technology – No issues at this time
- Building – No issues at this time
- Public Address System - Operational - monitoring for possible issues

3. Business Office

- Enrollment – 456 (as of 11/13/23)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based upon withdrawals/enrollments
- PIMS – All reports have been submitted on time.

4. Community Support

- Valley Youth House, Hispanic Center of LV, League of Women’s Voters, Children’s Home of Easton, Neighborhood Health Center all participated in Fiesta Latina

5. Student Services

- Valley Youth House therapist services LVDLCS weekly on Thursdays
- PAYS Student Survey completed in grades 4,6, & 8 on 10/2
- Safe2Say Student Training completed for grades 5 - 8 on 10/16

6. Programs

- After School Program
Average Attendance for October: 68

7. Leadership Team Meetings – held weekly

Student Presentation – Ms. Colon and her Spanish class students presented on Boricuas sayings that makes them Puerto Rican.

Financial Report and Approval of Payments: Ms. Parrales guided the Board through the review of finances, LVDLCS’s Balance Sheet at October 31st showed Cash (Checking Account + Investments) at \$3.1M, a decrease of \$201K since the end of the prior year (06/30/2023) as the school made an Equity Contribution to its Bond Issuance in October, and saw a decrease of \$305K in Federal Receivables during that period. LVDLCS’s Fund Balance (Assigned + Unrestricted) at 10/31/23 has grown to \$3.9M+, while Accounts Payable is \$23K and Accrued Payroll is \$258K. For the 4 months ending 10/31/2023, the school has a Net Income (Surplus) of \$648K, and its financial health metrics remain strong: Current Ratio = 11.8 (Standard = 1.1), Debt Ratio = 59.3% (Standard = <85%). Days COH is 40.9 (just below the 60-day standard).

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

Old Business

- Scholarship Balance as of today is \$12,812.45. Fulton Bank is working with the school to create a link on the school website for donations. Ms. Parrales, Board Member, will also be able to help in implementing this featured on the school website.
- Total Cost for Mortgage- Review presented by Jesse Bean, Charter Choices:

CLOSING MEMORANDUM:
Flow of Funds Instructions

\$8,300,000
 Lehigh County General Purpose Authority
 Charter School Revenue Bonds
 (Lehigh Valley Dual Language Charter School), Series 2023

Overview

This is a statement of the various actions to be taken on October 26, 2023 by 10:00 A.M. (EST) relating to the above referenced issue.

Lehigh Valley Dual Language Charter School (the "Borrower")
 U.S. Bank Trust Company (the "Bond Trustee")
 Ziegler (the "Underwriter")
 Steel City Abstract (the "Title Insurance Company")

Wires to Bond Trustee		
1)	From the Underwriter:	
	Par Amount of Series 2023 Bonds	\$8,300,000.00
	Less: Original Issue Discount	(\$153,218.00)
	Less: Underwriter's Discount	(83,000.00)
	Net Wire from the Underwriter	\$8,063,782.00
1)	From the Borrower:	
	Equity Contribution	\$400,000.00
	Repair and Replacement Funds	100,000.00
	Total Wire From Borrower	\$500,000.00
	 Total Wires to Bond Trustee	 \$8,563,782.00

- PSDLAF – Sweep Account – Update



Please Note:
 THE FUND WILL BE CLOSED NOVEMBER 23RD IN OBSERVANCE OF THE THANKSGIVING DAY HOLIDAY

Activity Summary (71705-101) Investment

10/1/2023 - 10/31/2023

Investment Pool Summary	MAX
Beginning Balance	\$252,800.72
Dividends	\$1,120.85
Purchases	\$0.00
Redemptions	\$0.00
Ending Balance	\$253,921.57
Average Monthly Rate	5.220%
Share Price	\$1.000
Total	\$253,921.57
Total Fixed Income	\$0.00
Account Total	\$253,921.57

1. New Business

New Business

- **DLP Reinvestment** – The Board is recommending returning the \$250K taken out from DLP for to cover the cost of the closing of the school facility purchase. DLP can offer a 3 Year note at 9% for your current matured note which is getting 5.5% with the additional \$250k we are looking to add.

Mr. Lopez called for a motion to approve **DLP Reinvestment as presented**. Motion was seconded by Mrs. Gutierrez. Motion was accepted with one abstention by Mr. Lopez.

- **School Building Locks** – The administration is working on getting updated quotes for the project of updating all the locks in the school for security reasons. The administration is asking for approval to select a company to work with without exceeding \$55K.

Mr. Lopez called for a motion to approve **School Building Locks as presented**. Motion was seconded by Ms. Pagan. Motion was accepted unanimously.

- **Quarter 1 Discipline Report** – Informational-
Total Discipline Referrals = 30
(9 during Q1 2022-2023)
Students with Referrals = 21
Total Number of Students = 456

- **Certified School Nurse** – The School Nurse Contractor – Jenna Schray approved at last board meeting effective 10-24-2023 will not be able to work with LVDLCS due exceeding the number of students she can oversee with her license. Mrs. Herrmann was able to find a certify school nurse from another school district who can work with our nurse once per month at \$400 per day. Ms. Danielle Sodl effective November 18, 2023.

Mr. Lopez called for a motion to approve **Certified School Nurse as presented**. Motion was seconded by Ms. Weaver. Motion was accepted unanimously

- **Education First Tours** – Update – The administration and members of the Board are meeting this Friday 11/17 to discuss how the program can be used at our school. Education First Tours takes students abroad with chaperones. The educational trip that could be to another country or another state ex - Panama or the Grand Canyon. Students could begin saving 2 years prior to make it affordable.
- **Employment Retention Credit**- Update-The Employee Retention Credit (ERC) – is a refundable tax credit for businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic. LVDLCS would not qualify for the credit because the school did not lose funds during the pandemic and our Board is not private.
- **8th Grade Incentive Program** - The proposed program is optional and students and/or parents may decline and decide not to participate. An **anonymous** donor will reward the top scoring 8th grader on the Math PSSA with a gift card of \$250 to the store of their choice. In the event, of a tie the student's GPA followed by attendance record for the year will be used to break the tie. All 8th grade students

scoring Advanced or Proficient in this year's PSSA will receive a gift card to the store of their choice.

Personnel

- Ailenny Melo – Teacher Aide – Effective 11-28-2023- \$35,000 per year

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

Courtesy of the Floor – Non-Agenda Items

- **Fulton Bank Annuity** – The administration and board requested Fulton bank to close the matured annuity due to lack of communication on the banks part and the investment rate on the annuity. The administration would like authorization to seek other investment opportunities for that money with a better return.

Mr. Lopez called for a motion to **authorize the administration to seek investment opportunities as presented**. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

Other

- Field Trip – 3rd Grade – Walking Trip to the Library – November 17, 2023

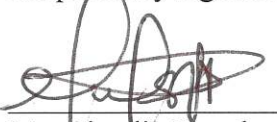
Mr. Lopez called for a motion to **approve the field trip as presented**. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- Thank you to the administration from the staff for the holiday incentive bonus.


Next Board Meeting will be Tuesday December 19, 2023 at 6:00 p.m.

Adjournment – A motion to adjourn was made Ms. Weaver seconded by Mrs. Gutierrez. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 7:00 p.m.

Respectfully signed and submitted for approval by:



Ms. Claudia Parrales
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
December 19, 2023

1. School Activities

- Scholastic Book Fair: 11/13-11/21
- Parent Teacher Conferences: 11/20 and 11/21 (see conference attendance report attached)
- Early Dismissals: 11/20 and 11/21
- Picture Retake Day: 12/1
- Mid Quarter of Marking Period 2: 12/11 (Progress Reports go home on 12/18)
- After School Parent Night - 12/14

Upcoming Events

- Winter Break 12/25/23 - 1/2/24

2. Facilities

- Fire Drills -11/30/2023 - exited the building in 2 minutes & 49 seconds
- Technology – No issues at this time
- Building – No issues at this time
- Public Address System - working to address connectivity concerns

3. Business Office

- Enrollment – 453 (as of 12/11/2023)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based upon withdrawals/enrollments
- PIMS – All reports have been submitted on time.

4. Community Support

- Visit from LV Therapy Dogs ---- working to arrange monthly visits with therapy dogs for both students and staff

5. Student Services

- Valley Youth House therapist services LVDLCS weekly on Thursday - new therapist provided due to a schedule conflict with original therapist

6. Programs

- After School Program
Average Attendance for November: 64

Lehigh Valley Dual Language Charter School

Financial Statements

As of November 30, 2023

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December 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.

November Board Summary:

LVDLCS's Balance Sheet at November 30th showed Cash (Checking Account + Investments) at \$3M, a decrease of \$384K since the end of the prior year (06/30/2023) as the school made an Equity Contribution to its Bond Issuance in October, and saw a decrease of \$312K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 11/30/23 has grown to nearly \$4M, while Accounts Payable is \$52K and Accrued Payroll is \$339K. For the 5 months ending 11/30/2023, the school has a Net Income (Surplus) of \$762K, and its financial health metrics remain strong: Current Ratio = 9.1 (Standard = 1.1), Debt Ratio = 59.2% (Standard = <85%). Days COH is 31.0 (below the 60-day standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$2,961,915 at November 30th, a decrease of \$384K from the prior year-end (6/30/2023) due to a combination of Federal Grant Receipts, an increase in District Receivables (to \$590K), a decrease in Current Liabilities (see next bullet) and the school's Equity Contribution of \$500K to its Bond Deal.
- Total Current Liabilities on November 30th represent a \$307K decrease (net of the Bond Transaction) since June 30th due to the reversal of Summer Payroll Accrual and a reduction to Accounts Payable.
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Long-Term Liability (\$8.5M) on the Balance Sheet. The Budget-to-Actual report also reflects the Bond Proceeds (\$8.1M) under "Other Financing Sources" and the Debt Service (\$7.6M) under "Other Uses of Funds".

2. Budget to Actual for the Five (5) Months Ended November 30, 2023

- Total Revenues from Local School Districts of \$2,710,059 are under budget (by \$135K) as tuition invoices were still being paid at 22-23 rates through September. The school is also expected to receive \$1.4M in State and Federal grant funding, but most of these funds will be received later in the fiscal year.
- Total Operating Expenses of \$2,756,725 are over budget (by \$142K) at November 30th due to a large variance in Professional Services (+\$349K) due to the Bond-Related fees paid by the school. These are partially offset by below-budget spending on Property Services (-\$127K) and Supplies (-\$80K). These expense totals do not reflect Debt Service Activity.
- After five months of activity, LVDLCS has achieved a Net Change in Fund Balance (Surplus) of \$762,126, a number that is likely to change as seasonal expenses begin to normalize and district payments are calculated at 23-24 rates. We are currently projecting a more modest surplus at year-end of \$200,094.

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

Prior Year and Current Month

	Year Ending	Year To Date	Variance from
	06/30/2023	11/30/2023	06/30/23
	Unaudited	Actual	Actual
ASSETS			
Current Assets			
Cash & cash equivalents	2,246,504	1,332,186	(914,318)
Investments	1,099,506	1,629,729	530,223
District receivables	287,063	589,669	302,607
State receivables	-	91	90
Federal receivables	316,484	4,083	(312,402)
Other current assets	62,056	133,753	71,698
Total Current Assets	4,011,613	3,689,511	(322,102)
Noncurrent Assets			
Fixed assets	10,035,987	10,035,987	-
Other noncurrent assets	689,741	2,061,390	1,371,650
Total Noncurrent Assets	10,725,728	12,097,377	1,371,650
TOTAL ASSETS	14,737,341	15,786,888	1,049,548
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	51,924	(34,138)
Accrued salaries & benefits	611,908	339,372	(272,536)
Current portion of debt	7,625,361	-	(7,625,361)
Deferred revenues	12,228	12,228	-
Total Current Liabilities	8,335,559	403,524	(7,932,035)
Long-term liabilities			
Long-term notes & leases payable	172,681	8,472,681	8,300,000
Pension liabilities	5,420,576	5,420,576	-
Other non-current liabilities	55,199	55,199	-
Total Long-term liabilities	5,648,456	13,948,456	8,300,000
Total Liabilities	13,984,015	14,351,980	367,965
Equity			
	753,326	1,434,908	681,583
TOTAL LIABILITIES & EQUITY	14,737,341	15,786,888	1,049,548

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of November 30, 2023

	Year To Date 11/30/2023		Year Ending 06/30/2024		Variance
	Actual	Operating Budget	Projection	Operating Budget	
Average Daily Membership					
ADM - regular education	414	414	414	414	-
ADM - special education	36	36	36	36	-
Total Average Daily Membership	450	450	450	450	-
REVENUES					
District per pupil revenues	2,710,059	2,845,438	6,297,560	6,829,050	(531,490)
Other Local Revenues	30,043	30,455	91,929	80,349	11,580
State Revenues	77,356	24,530	163,008	174,655	(11,647)
Federal Revenues	262,972	334,711	1,246,460	1,317,440	(70,980)
Other Financing Sources	8,063,782	-	8,063,782	-	8,063,782
TOTAL REVENUES	11,144,212	3,235,134	15,862,739	8,401,494	7,461,245
EXPENDITURES					
Salaries	966,019	984,255	3,256,283	3,274,518	(18,236)
Other Compensation	137,634	120,730	189,404	170,000	19,404
Benefits	627,142	638,730	1,751,430	1,753,983	(2,552)
Professional & technical services	550,551	201,254	832,242	506,915	325,327
Property services	109,643	236,246	524,729	566,991	(42,263)
Other purchased services	136,307	150,340	469,173	465,589	3,585
Supplies	163,566	243,276	408,991	433,619	(24,629)
Property, furniture & equipment	31,579	17,209	70,211	55,841	14,370
Other expenditures	34,284	22,535	73,545	61,796	11,750
Other uses of funds - debt service	7,625,361	308,433	8,086,637	740,239	7,346,398
TOTAL EXPENDITURES	10,382,086	2,923,008	15,662,645	8,029,491	7,633,154
CHANGE IN FUND BALANCE	762,126	312,126	200,094	372,003	(171,909)

Lehigh Valley Dual Language Charter School

Key Performance Indicators

As of November 30, 2023

	Year Ending		Benchmark	Notes
	06/30/2023	11/30/2023		
	Unaudited	Actual		
Short-Term Indicators				
Total margin	13.2 %	1.3 %	At least 0%	FYE net income / revenue
Current ratio	0.5	9.1	At least 1.1	Current assets / current liabilities
Days cash on hand	115.4	31.0	At least 60 days	Total cash / average daily spend
Long-Term Indicators				
Fund balance	39.2 %	25.0 %	5-12%	% of revenue
Debt ratio	61.0 %	59.2 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics				
Per pupil revenues	18,183	35,251		Revenues / ADM
Per pupil expenditures	15,785	34,806		Expenditures / ADM

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2023	Year To Date 11/30/2023	
	Unaudited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	2,246,504	1,332,186	(914,318)
Investments	1,099,506	1,629,729	530,223
District receivables			
District Per Pupil - 2021-22	(1,608)	(1,608)	-
District Per Pupil - 2022-23	288,671	126	(288,545)
District Per Pupil - 2023-24	-	591,151	591,152
Total District receivables	287,063	589,669	302,607
State receivables			
Health Services Subsidy (SHARRS)	-	91	90
Total State receivables	-	91	90
Federal receivables			
Title I	9,512	-	(9,511)
Title II	4,086	-	(4,086)
Title III	1,025	1,025	-
Title IV	4,161	-	(4,161)
ESSER II	165,778	-	(165,778)
ARP ESSER	110,814	-	(110,814)
ARP ESSER Learning Loss	14,655	-	(14,655)
ARP ESSER Afterschool Programs	6,454	3,057	(3,396)
Total Federal receivables	316,484	4,083	(312,402)
Other current assets	62,056	133,753	71,698
Total Current Assets	4,011,613	3,689,511	(322,102)
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,783,067	8,783,067	-
Building improvements	969,026	969,026	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	82,337	82,337	-
Right to use asset - equipment	185,642	185,642	-
Accumulated depreciation on furniture & equipment	(798,545)	(798,545)	-
Accumulated amortization - right to use assets	(14,150)	(14,150)	-
Total Fixed assets	10,035,987	10,035,987	-
Other noncurrent assets			
Unamortized discount on bonds sold	-	236,218	236,218
Deferred outflows from pensions	674,168	674,168	-
Deferred outflows from OPEB	13,823	13,823	-
Security deposits	1,750	1,750	-
Other Non-current Assets	-	357,878	357,878
Debt Service Reserve Fund	-	667,545	667,545
Repair & Replacement Fund	-	100,095	100,095
Cost of Issuance Fund	-	9,913	9,913
Total Other noncurrent assets	689,741	2,061,390	1,371,650
Total Noncurrent Assets	10,725,728	12,097,377	1,371,650

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2023	Year To Date 11/30/2023	
	Unaudited	Actual	Increase (decrease)
TOTAL ASSETS	14,737,341	15,786,888	1,049,548
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	51,924	(34,138)
Accrued salaries & benefits			
Accrued salaries & benefits	455,678	135,763	(319,915)
PSERS employee contributions	13,491	8,441	(5,050)
PSERS employer contributions	142,739	195,168	52,429
403b employee contributions	-	-	-
403b employer contributions	-	-	-
Total Accrued salaries & benefits	611,908	339,372	(272,536)
Current portion of debt			
Loans payable - current portion	7,625,361	-	(7,625,361)
Total Current portion of notes payable	7,625,361	-	(7,625,361)
Deferred revenues	12,228	12,228	-
Total Current Liabilities	8,335,559	403,524	(7,932,035)
Long-term liabilities			
Long-term notes & leases payable	172,681	8,472,681	8,300,000
Pension liabilities			
Other postemployment benefits (OPEB)	213,340	213,340	-
Net pension liability	4,852,977	4,852,977	-
Deferred inflows from pensions	295,168	295,168	-
Deferred inflows from OPEB	59,091	59,091	-
Total Pension liabilities	5,420,576	5,420,576	-
Other non-current liabilities	55,199	55,199	-
Total Long-term liabilities	5,648,456	13,948,456	8,300,000
Total Liabilities	13,984,015	14,351,980	367,965
Equity			
Nonspendable fund balance	76,748	76,747	-
Restricted fund balance	12,085	14,370	2,285
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	1,580,853	2,340,693	759,841
Net investment in fixed assets	2,237,944	2,434,184	196,239
Amount provided for OPEB liability	(258,608)	(258,608)	-
Amount provided for pension	(4,473,977)	(4,473,977)	-
Restricted for retirement of long-term debt	(48,253)	(325,035)	(276,782)
Total Equity	753,326	1,434,908	681,583
TOTAL LIABILITIES & EQUITY	14,737,341	15,786,888	1,049,548

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of November 30, 2023

	Year To Date 11/30/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	2,173,379	2,354,631	(181,252)	5,050,922	5,651,115	(600,193)
Revenue from districts - special education	523,519	490,807	32,713	1,233,477	1,177,935	55,542
Revenue from districts - prior year adjustments	13,161	-	13,161	13,161	-	13,161
Total District per pupil revenues	2,710,059	2,845,438	(135,378)	6,297,560	6,829,050	(531,490)
Other Local Revenues						
Interest	17,445	13,825	3,619	36,800	33,181	3,620
Student activity fees	2,008	4,559	(2,551)	15,197	15,197	(1)
Restricted contributions	2,285	-	2,285	3,000	3,000	-
Refunds of prior year expenditures	7,961	-	7,961	7,961	-	7,961
Miscellaneous local revenues	344	12,071	(11,727)	28,971	28,971	0
Total Other Local Revenues	30,043	30,455	(413)	91,929	80,349	11,580
State Revenues						
Health services subsidy (SHARRS)	8,308	-	8,307	8,308	-	8,308
PCCD school mental health grant	4,766	-	4,766	70,000	70,000	-
PCCD physical school safety & security grant	62,188	-	62,189	70,000	70,000	0
Ready to Learn block grant	-	20,191	(20,191)	-	20,191	(20,191)
State food program revenue	2,094	4,339	(2,246)	14,700	14,464	236
Total State Revenues	77,356	24,530	52,825	163,008	174,655	(11,647)
Federal Revenues						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	-	25,807	(25,807)	232,263	232,263	0
Title II	-	5,228	(5,228)	15,840	23,524	(7,684)
Title III	-	-	-	14,990	18,018	(3,028)
Title IV	-	3,886	(3,886)	16,163	17,491	(1,328)
Federal school lunch program	62,688	130,295	(67,606)	440,878	434,314	6,563
ESSER II	27,669	-	27,669	27,669	-	27,670
ARP ESSER	164,512	169,494	(4,983)	463,705	564,981	(101,276)
ARP ESSER learning loss	2,328	-	2,329	2,329	-	2,328
ARP ESSER summer programs	5,435	-	5,435	5,434	-	5,435
ARP ESSER afterschool programs	340	-	339	340	-	340
Total Federal Revenues	262,972	334,711	(71,738)	1,246,460	1,317,440	(70,980)
Other Financing Sources						
Proceeds from bonds	8,063,782	-	8,063,782	8,063,782	-	8,063,782
Total Other Financing Sources	8,063,782	-	8,063,782	8,063,782	-	8,063,782
TOTAL REVENUES	11,144,212	3,235,134	7,909,078	15,862,739	8,401,494	7,461,245

EXPENDITURES

Salaries

Regular Instruction	466,632	432,629	34,003	1,597,260	1,563,257	34,003
Instructional Assistants	111,587	126,878	(15,291)	442,073	457,364	(15,291)
Special Education	22,141	40,473	(18,332)	127,823	146,155	(18,332)
Administration	220,515	226,509	(5,993)	604,288	610,281	(5,993)
Student & Staff Support	124,078	135,175	(11,097)	416,706	427,803	(11,097)
Noninstructional	21,066	22,591	(1,526)	68,133	69,658	(1,526)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of November 30, 2023

	Year To Date 11/30/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Total Salaries	966,019	984,255	(18,236)	3,256,283	3,274,518	(18,236)
Other Compensation						
Employee insurance opt-out	2,134	1,730	404	4,904	4,500	404
Bonuses	135,500	119,000	16,500	184,500	165,500	19,000
Total Other Compensation	137,634	120,730	16,904	189,404	170,000	19,404
Benefits						
Medical insurance	296,212	300,600	(4,387)	717,051	721,439	(4,387)
Dental insurance	25,057	21,801	3,255	55,578	52,323	3,255
Life insurance	12,397	7,246	5,151	22,542	17,391	5,151
Other group insurance	4,502	5,816	(1,314)	12,643	13,957	(1,314)
Social security contributions	81,407	75,191	6,216	256,370	250,154	6,216
PSERS defined benefit plans	146,582	153,718	(7,135)	478,511	485,646	(7,136)
Tuition reimbursement	8,942	11,527	(2,585)	25,079	27,665	(2,585)
Unemployment compensation	3,045	3,000	44	25,802	25,756	45
Workers' compensation	11,280	16,931	(5,650)	20,317	16,931	3,386
Retirement contributions - non-PSERS	34,324	37,147	(2,824)	126,089	128,913	(2,823)
Other employee benefits	3,394	5,754	(2,359)	11,448	13,808	(2,360)
Total Benefits	627,142	638,730	(11,588)	1,751,430	1,753,983	(2,552)
Professional & technical services						
Other contracted teaching services	-	6,300	(6,300)	14,700	21,000	(6,300)
Summer program services	13,440	22,500	(9,060)	65,940	75,000	(9,060)
Special education services	-	6,371	(6,371)	16,989	21,237	(4,248)
Other professional services	366,281	18,784	347,497	413,110	62,613	350,497
Professional development	1,950	18,716	(16,766)	39,382	44,918	(5,536)
Student health services	3,920	-	3,920	3,920	-	3,920
IT services	4,723	5,409	(686)	12,296	12,982	(686)
Audit services	16,356	18,894	(2,538)	16,356	18,895	(2,538)
Payroll services	7,251	7,125	126	17,226	17,098	126
Legal services	2,600	4,167	(1,566)	8,433	10,000	(1,566)
Business services	33,075	32,357	718	78,374	77,657	718
Security services	100,956	60,631	40,325	145,516	145,515	0
Total Professional & technical services	550,551	201,254	349,298	832,242	506,915	325,327
Property services						
Building rental & CAM	10,500	9,012	1,487	23,118	21,630	1,487
Maintenance & repairs	50,901	177,273	(126,372)	383,424	425,455	(42,030)
Utilities	35,826	38,900	(3,074)	90,286	93,359	(3,074)
Copier leases	11,825	11,061	764	27,310	26,547	764
Other rentals	590	-	591	591	-	590
Total Property services	109,643	236,246	(126,604)	524,729	566,991	(42,263)
Other purchased services						
Student transportation	-	7,035	(7,035)	16,415	23,450	(7,035)
Auto insurance	785	373	413	1,307	894	413
General property & liability insurance	11,266	7,490	3,775	21,751	17,977	3,775
Other insurance	4,622	2,282	2,340	7,818	5,477	2,340
Telecommunications services	15,334	21,376	(6,042)	45,260	51,303	(6,042)
Postage & shipping	2,769	1,540	1,229	4,926	3,696	1,229
Advertising	-	664	(663)	929	1,592	(663)
Printing & binding	-	-	-	54	54	-
Food service management - food costs	101,393	105,164	(3,772)	364,393	350,549	13,844

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of November 30, 2023

	Year To Date 11/30/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Travel	138	625	(487)	1,014	1,500	(487)
Miscellaneous purchased services	-	3,790	(3,791)	5,306	9,097	(3,790)
Total Other purchased services	136,307	150,340	(14,033)	469,173	465,589	3,585
Supplies						
Instructional supplies	50,702	42,817	7,885	104,507	102,762	1,745
Special education supplies	-	8,786	(8,786)	12,300	21,085	(8,786)
Health supplies	1,104	3,794	(2,689)	9,956	12,646	(2,690)
Administration	2,340	12,390	(10,051)	19,686	29,737	(10,050)
Maintenance Supplies	18,857	16,383	2,474	41,793	39,319	2,474
Food	-	2,643	(2,643)	5,287	6,344	(1,057)
Meals & refreshments	1,764	-	1,765	1,872	108	1,765
Books & curricula	60,366	135,107	(74,741)	172,875	187,981	(15,107)
Tech supplies & software	28,028	17,730	10,297	31,850	21,551	10,298
Other general supplies	405	3,626	(3,221)	8,865	12,086	(3,221)
Total Supplies	163,566	243,276	(79,710)	408,991	433,619	(24,629)
Property, furniture & equipment						
Furniture & equipment	31,579	17,209	14,371	39,311	24,941	14,370
Computers	-	-	-	30,900	30,900	-
Property, furniture & equipment	31,579	17,209	14,371	70,211	55,841	14,370
Other expenditures						
Dues & fees	24,118	16,001	8,116	46,719	38,603	8,116
Bank fees	281	19	262	308	45	263
Interest expense	4,541	1,659	2,882	6,863	3,982	2,881
Late fees	35	21	14	64	50	15
Scholarships	-	-	-	3,000	3,000	-
Fees for student activities/trips	5,310	4,835	475	16,591	16,116	475
Other expenditures	34,284	22,535	11,749	73,545	61,796	11,750
Other uses of funds - debt service						
Redemption of principal	7,625,361	308,433	7,316,928	8,086,637	740,239	7,346,398
Other uses of funds - debt service	7,625,361	308,433	7,316,928	8,086,637	740,239	7,346,398
TOTAL EXPENDITURES	10,382,086	2,923,008	7,459,079	15,662,645	8,029,491	7,633,154
CHANGE IN FUND BALANCE	762,126	312,126	449,999	200,094	372,003	(171,909)

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
11/15/2023	DLP Fixed Fund 6 LLC	DLP investments	3 yr note 9%	250,000.00
11/22/2023	Lintons Food Service Management	Food service management - food costs	For The Month: October 2023	46,719.61
11/09/2023	Allentown School District	Due from districts	Refund overpayment to Allentown City School District FY22-23	24,023.55
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	20,018.63
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	12,111.67
11/09/2023	Carbon Lehigh Intermediate Unit	Technology supplies & software	CLIU PowerSchool SIS Hosting and Support 07/01/23 06/30/24	7,484.38
11/09/2023	Charter Choices, Inc.	Accounting services	Service performed per contract for the month.	6,615.00
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	5,368.26
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	5,183.18
11/09/2023	PPL Electric Utilities - 20029	Electricity	Acct Num-ber#98220-20029 - Meter 300959298 Usage from Sep 29 - Oct 30	5,148.77
11/22/2023	Guardian Dental	Life insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	3,395.09
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	2,644.46
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	2,644.46
11/10/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	Work order: 8' light fixture cable in Gym has broken and fixture is hanging. Repair and re-hang fixture. Scissors lift has been ordered for this job.	2,510.46
11/22/2023	601 Broad Development Group, LLC	Building maintenance & repairs	Phase I ESA East Broad St, Bethlehem, PA	2,500.00
11/09/2023	Jenna Schray	Other professional services	Professional services in person, and zoom meetings. Nurse Training	2,350.00
11/09/2023	Memic Indemnity Co	Workers' compensation	Policy#3102807174 Policy period 07/01/22 to 07/01/23 AUDIT	2,324.00
11/22/2023	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0277014-000 copier rental - Coverage Period 10/31/2023-11/29/2023	2,278.59
11/03/2023	Mr. Rooter	Building maintenance & repairs	9/15/23 - Backed up toilet repair	2,272.00
11/22/2023	601 Broad Development Group, LLC	Rental of land & buildings	Additional Space Rent	1,750.00
11/16/2023	Uline	General supplies	40-45GAL 2.5MIL BLACK TRASH, 6-7GAL 1.5MIL BLACK TRASH LINER, 12-16GAL 1.5MIL BLK TRASH LINER, 12-16GAL 1.5MIL BLK TRASH	1,748.19

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

Payment Date	Vendor Name	Account title	Memo	Amount
11/22/2023	Dual Temp Company, Inc.	Building maintenance & repairs	LINER, SANITARY NAP-KIN RECEPTACLE LINER, ULINE SIMPLE TOUCH GLVS CLEAR-M, 12X2000 REYNOLDS FILM-CUTTERBOX Service: Thermostat replacement 10/26/23 and 10/30/23	1,579.38
11/15/2023	Agentis Plumbing	Building maintenance & repairs	Service call: 10/16/23 and 10/17/23	1,554.00
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	1,548.77
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,533.79
11/22/2023	Valley Youth House	Other professional services	For the period of: 09-Sep-2023 to 06-Oct-2023	1,352.20
11/22/2023	Valerie Rodriguez	Professional educational services - other	School Psychologist: Contract Position Psychological Services- Bilingual Psychological Evaluation: Oscar Polano- Re-evaluation	1,250.00
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,190.01
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,190.01
11/22/2023	LAROS SILK MILL MASTER ASSOCIATION, INC	Dues & fees	Condo fee	1,116.60
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,110.67
11/22/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,110.67
11/09/2023	Elba L Gonzalez	Tuition reimbursement	tuition reimbursement College/ University Name: Columbia Southern University Course: LDR 6302 - Current Issues in Leadership	1,092.00
11/01/2023	Stotz & Fatzinger Office Supply	General supplies	MMMTP385450:	1,032.06

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

Payment Date	Vendor Name	Account title	Memo	Amount
11/10/2023	Palmeri Transportation Inc	Fees for student activities/trips	,3ML - PK, CSOMS80B: CALC,8-DIGIT SOLAR - EA, GLDWHITEBOX: PAPER,COPY,8.5X11,20#,WHITE - CT, STOGIFT-CARD: GIFT CARD - EA 8710 20-Oct-2023 11:15 Lehigh Valley Dual LV Fruits & Language Vegetables	1,001.30
11/03/2023	Unangst Tree Farm	Fees for student activities/trips	EDUCATIONAL FIELD TRIP	927.00
11/22/2023	Lehigh Valley Fence Company	Building maintenance & repairs	Install a new corner post in existing 6'tall Starling style commercial grade aluminum fence per contract 8292	885.00
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	876.55
11/22/2023	Verizon Wireless	Telecommunications services	Account # 823032866-00001 - Sep 26 Oct 25	829.39
11/16/2023	Uline	General supplies	LATERAL FILE CABINET 36"W-3 DRWR	760.56
11/24/2023	Discount School Supply	General supplies	YOUR ACCOUNT NO.0035131127 PO#ART110123 30 CLRTNS WSH PREM WHT GLUESTK, 0.32 OZ PRESMLREAL WATER-COLOR PAPER 12X18-50SHTSREAL WATER-COLOR PAPER 9 X 12-50 SHTSHARPIE FINE POINT BLK- SET OF 12ACRYLIC PAINT. 16 COLORS, 2 OZ EACH36' W, 1000 FT. 40LB WHITE BUTCHER ROLLEMBOSSED FOIL PAPER-30 SHTS	652.52
11/22/2023	601 Broad Development Group, LLC	Water & sewage	Water meter 12 and 13	595.63
11/09/2023	UGI Utilities, Inc.8355	Natural gas	Account Number 411002358355 billing period 09/23/2023 to 10/23/2023 (31 days)	432.04
11/09/2023	Michelle Guzman	Professional educational services - other	After School Fitness Club Service Weeks 5 & 6: 10/16, 10/17, 10/18, 10/19, 10/23, 10/24 and 10/26 - 14 HRS	420.00
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	402.00
11/22/2023	Danielle Sodl	Professional educational services - other	School Nurse overview and training	400.00
11/22/2023	Palmeri Transportation Inc	Fees for student activities/trips	Trip#8942 10/30/23 LV CS for the arts	368.90
11/09/2023	Smart Digital Tech	Technology supplies & software	November Managed Monthly CCTV Services, Smart Digital Tech Managed CCTV Support Services Monthly Agreement	350.00
11/22/2023	Nytiesha Zeros	Tuition reimbursement	Course: Social Emotional Learning, Position: Third Grade Spanish Teacher, Dates of Course: 9/8/23 to	340.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
11/22/2023	Nylesha Zervos	Tuition reimbursement	11/4/23 - Intermediate Unit 1 Educational Certification Level II Current Position: Third Grade Spanish Teacher 9/15/2023 to 11/11/2023 Culturally Responsive Teaching	340.00
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	339.44
11/08/2023	City of Bethlehem (food licenses)	Dues & fees	2024 HEALTH LICENSE KITCHEN	326.00
11/28/2023	RCN	Telecommunications services	Acct #4201-0782615-01	303.14
11/22/2023	Michelle Guzman	Professional educational services - other	After School Fitness Club Service Weeks 7 & 8: 11/1, 11/2, 11/6, 11/8 and 11/9/26 - 10 HRS	300.00
11/09/2023	Deborah McCoy	Other professional services	Vaping & Cyberbullying workshops	300.00
11/22/2023	Cintas Corporation # 101	General supplies	Supplies	297.86
11/08/2023	Cintas Corporation # 101	General supplies	Supplies	295.93
11/08/2023	Cintas Corporation # 101	General supplies	Supplies	287.29
11/22/2023	Cintas Corporation # 101	General supplies	Supplies	257.54
11/09/2023	Ballet Guild of Lehigh Valley	Fees for student activities/trips	THE NUTCRACKER 2023 Dec 14, 2023	240.00
11/22/2023	MacMain, Connell & Leinhausner, LLC	Legal services	Account No# 30047.001	225.00
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	201.00
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	201.00
11/09/2023	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	200.00
11/22/2023	Michelle Guzman	Professional educational services - other	After School Fitness Club Service Week 9: 11/13 and 11/14 - 4 HRS	120.00
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	100.50
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	100.50
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	100.50
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	100.50
11/09/2023	PPL Electric Utilities - 40013	Electricity	Acct Number#68577-40013 - Meter 301499155 Usage from Sep 29 - Oct 30	91.46
11/15/2023	Stotz & Fatzinger Office Supply	General supplies	STX62406U05C: BIN,CUBBY, W LID,5PK,AST - PK; UNV55402: PENCIL, SHARPENED,72/PK, YL - PK	80.75
11/22/2023	Stotz & Fatzinger Office	General supplies	PAC54871:	53.66

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

Payment Date	Vendor Name	Account title	Memo	Amount
11/22/2023	Stotz & Fatzinger Office Supply	General supplies	Supply BOARD,RR,22X28,4PLY, AST,25 - CT PAC54602: BOARD,RR,22X28,4PLY, WE,50PK - CT, AVE5294: LABEL, PERM,LSR,ROUND,2.5' - PK	53.61
11/22/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 12/1/23 to 12/31/23	20.10
11/22/2023	Fraser Advanced Informa- tion Systems	Copier leases	Toner	9.25
Sum Total				439,936.38

Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2023-24 as of 11/30/2023

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds	
Allentown City SD	121390302	980,990.01	306,828.90	1,287,818.91	1,007,832.50	.00	.00	279,986.41
Bethlehem Area SD	120481002	998,642.95	186,550.00	1,185,192.95	918,391.99	.00	.00	266,800.96
Boyerstown Area SD	114060753	5,411.64	.00	5,411.64	.00	4,329.31	.00	1,082.33
Catasauqua Area SD	121391303	10,791.80	.00	10,791.80	8,633.44	.00	.00	2,158.36
East Penn SD	121392303	6,003.36	.00	6,003.36	6,003.36	.00	.00	.00
Easton Area SD	120483302	47,998.27	13,892.11	61,890.38	43,198.44	.00	.00	18,691.94
Nazareth Area SD	120484803	14,366.76	.00	14,366.76	14,366.76	.00	.00	.00
Northampton Area SD	120484903	28,631.35	.00	28,631.35	22,905.08	.00	.00	5,726.27
Parkland SD	121395103	12,602.22	.00	12,602.22	11,342.00	.00	.00	1,260.22
Quakertown Community SD	122098403	13,475.88	.00	13,475.88	10,780.72	.00	.00	2,695.16
Salisbury Township SD	121395603	4,295.77	.00	4,295.77	7,159.65	.00	.00	-2,863.88
Saucon Valley SD	120486003	2,793.27	16,248.16	19,041.43	12,903.26	.00	.00	6,138.17
Southern Lehigh SD	121395703	13,345.44	.00	13,345.44	10,676.35	.00	.00	2,669.09
Whitehall-Coplay SD	121397803	34,030.47	.00	34,030.47	27,224.38	.00	.00	6,806.09
Totals:		2,173,379.19	523,519.17	2,696,898.36	2,101,417.93	4,329.31	.00	591,151.12

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 11/30/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,252,493.20	623,476.32	2,875,969.52	2,899,993.07	.00	24,023.55	2,875,969.52	.00
Bethlehem Area SD	120481002	2,223,494.49	388,044.90	2,611,539.39	2,610,309.94	.00	.00	2,610,309.94	1,229.45
Boyerstown Area SD	114060753	12,987.94	.00	12,987.94	.00	12,987.94	.00	12,987.94	.00
Catasauqua Area SD	121391303	36,533.07	.00	36,533.07	36,533.07	.00	.00	36,533.07	.00
East Penn SD	121392303	87,644.23	.00	87,644.23	77,961.74	.00	.00	77,961.74	9,682.49
Easton Area SD	120483302	147,421.14	37,618.49	185,039.63	185,039.63	.00	.00	185,039.63	.00
Nazareth Area SD	120484803	39,972.19	.00	39,972.19	40,549.42	.00	577.23	39,972.19	.00
Northampton Area SD	120484903	52,907.72	.00	52,907.72	52,907.72	.00	.00	52,907.72	.00
Parkland SD	121395103	14,408.45	.00	14,408.45	14,408.45	.00	.00	14,408.45	.00
Pen Argyl Area SD	120485603	15,581.69	.00	15,581.69	.00	15,581.69	.00	15,581.69	.00
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	11,562.30	.00	11,562.30	16,494.83	.00	.00	16,494.83	-4,932.53
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	64,579.71	.00	.00	64,579.71	-1,431.93
Saucon Valley SD	120486003	8,672.41	18,169.14	26,841.55	27,281.12	.00	.00	27,281.12	-439.57
Southern Lehigh SD	121395703	34,219.66	.00	34,219.66	34,219.66	.00	.00	34,219.66	.00
Whitehall-Coplay SD	121397803	104,028.23	.00	104,028.23	104,028.23	.00	.00	104,028.23	.00
Wilson Area SD	120488603	4,251.43	.00	4,251.43	8,233.37	.00	.00	8,233.37	-3,981.94
Totals:		5,109,325.93	1,067,308.85	6,176,634.78	6,172,539.96	28,569.63	24,600.78	6,176,508.81	125.97

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 11/30/2023**

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