

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

**Agenda**

**Board of Trustees**

**Tuesday – May 21, 2024**

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

**Executive Session**

1. Approval of LVDLCS April 23, 2024 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
  - Scholarship Update - \$17,123.23 as of financials reporting
  - Gala Update
  - Door Locks and Vaping Sensors - Update
  - Employee Dress Code – 2nd Reading
6. New Business
  - LVDLCS 2024 Outstanding Scholar Award Recipients
  - 2024 -2025 Budget – Preliminary- Approval and Posting
  - Three Quotes for Cleaning Rafters and High Ceilings
7. Personnel
  - Daniel Perez – Assistant Principal - \$92,000
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
  - None
10. Next Board Meeting-Tuesday, June 25, 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, April 23, 2024 - 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 recorded to create accurate minutes. She also noted that the recording would be deleted after the minutes were approved and signed. There were no objections to the recording of the meeting.

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

**Staff Present:** Ms. Perez, Ms. Herrmann, Ms. E. Gonzalez

**Google Meet:** Ms. Velazquez, Ms. Davison

**Approval of Minutes**

Mrs. Parrales requested a review of the board meeting minutes on March 26, 2024.

Ms. Gutierrez called for a motion to **approve the March 26, 2024, meeting minutes.** Mr. Lopez seconded the motion, which was approved unanimously.

**Executive session has held from 6:02 to 6:19 p.m. to discuss employee contracts**

**CEO/COO and Principal Report**

**1. School Activities**

- Art Festival: 4/17 (6:00 - 7:30 p.m.)
- Spring Pictures and 8th Grade Caricatures: 4/19

**Upcoming Events**

- ELA PSSA: 4/24 - 4/26 (Adjusted K - 2 Schedule)
- Math PSSA: 4/30 and 5/1 (Adjusted K - 2 Schedule)
- Science PSSA: 5/2 and 5/3 (Regular Schedule)
- PSSA Makeups: 5/6 - 5/10
- Elementary Field Day - 5/10
- Middle School Field Day (or Elementary Rain Date) - 5/17
- Elementary Choral Concert - 5/22
- Additional Field Day Rain Date: 5/24
- 8th Grade Dance: 5/31
- Moving Up/Moving on Ceremonies: 6/5

**2. Facilities**

- Fire Drills -March 26, 2024 at 2:00 PM (3 minute & 8 seconds)
- Technology – No issues at this time
- Building – Monitoring roof leaks
- Title audit- April 22, 2024

**3. Business Office**

- Enrollment – 462 (as of 4/15/24)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based upon new enrollment packets completed
- PIMS – All reports have been submitted on time.

**4. Community Support**

- Therapy Dog visit on 4/12/24
- Hispanic Center performers scheduled to attend/perform for Art Festival

**5. Student Services**

- Valley Youth House therapist services LVDLCS weekly on Friday - Caseload: 17 (resulting in 137 individual sessions to date)
- Smiles Dental was at the school on 4/10/24

**6. Programs**

- After School Program began 3/4/24 - enrollment: 62 students

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

**Financial Report and Approval of Payments:** Ms. Parrales guided the Board through the review of finances; LVDLCS's Balance Sheet at March 31st showed Cash (Checking Account + Investments) at \$3.8M, an increase of \$441K since the end of the prior year (06/30/2023). The school made an Equity Contribution to its Bond Issuance in October, saw an increase of \$64K in District Receivables and a decrease of \$163K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 03/31/24 has grown to \$4.6M, while Accounts Payable is \$246K and Accrued Payroll is \$434K. For the 9 months ending 03/31/2024, the school has a Net Income (Surplus) of \$1.4M, and its financial health metrics remain strong: Current Ratio = 6.3 (Standard = 1.1), Debt Ratio = 57.3% (Standard = <85%). Days COH is 67.6.

Ms. Parrales called for a motion to **approve the fiscal year financial report ending March 31, 2024, and the list of bills to be paid.** The motion was made by Mr. Lopez and seconded by Ms. Pagan. The motion was passed unanimously.

**Old Business**

- **Outstanding Award Update**—Up to date, \$17,123.23.
- **Breakfast & Lunch Program Bid Process**- The administration is recommending **Whitson's Culinary Group** previously known as Linton's Food Management Company, as Whitson's was the only company that submitted a proposal. They have been collaborating with the school since 2019 and have demonstrated exceptional reliability. Whitson's cost for 24-25 is \$2.22 for breakfast and \$3.55 for lunch.

Mr. Lopez called for a motion to approve working with **Whitson's Culinary Group with the 4% rate increase as presented.** Dr. Rance-Roney seconded the motion, which was approved unanimously.

- **Gala Committee** – Moved to next month.
- **Budget Givens Draft** –The first draft of the budget will be ready for next month.
- **Summer Camp**— A total of 9 students will be attending the **Da Vinci Science Center**

summer camp for one week in the summer months. Parents provide transportation for students. The cost to the school will be \$3,970.

Mr. Lopez called for a motion to approve the cost to send 7 students to the **Da Vinci Science Center as presented**. Dr. Rance-Roney seconded the motion, which was approved unanimously.

- **Door Locks and Vaping Sensors**— The door locks are schedule to be done by the end of the month. Communication between the IU and the vaping company are still going on to get the system up in running.
- **Installation of Wall Map in the Park** – The administration is recommending Bay Image for the map wall because they are an existing vendor and the price is also better. They are working on draft of the design.

Company Contacted	Location	Response
JHM Signs	New Jersey	\$ 13,230.91
BayImage	Lehigh Valley	\$ 6,263.54

- **HVAC Duct System Cleaning** – Ductz was the only company with the capacity of performing the job. The cost for the entire facility at once would be \$25,000 however it does not have to all be completed all and the cost can be adjusted per section of the school. The administration needs to determine the areas that need cleaning.

Company Contacted	Location	Response
Affordable Air Duct Cleaning	Bethlehem	Did not have the personnel
TriStateDucts	Philadelphia	Did not have the equipment
Ductz	Poconos	\$25,000

Mr. Lopez called for a motion to approve the **Ductz as a vendor to work with the school in the cleaning of the air ducts as presented**. Dr. Rance-Roney seconded the motion, which was approved unanimously.

**New Business**

- **Insurance Broker Change** —The administration is recommending changing from Sovereign Insurance to Miers Insurance.

Ms. Weaver called for a motion to **approve to work with Miers Insurance** as presented. Mr. Lopez seconded the motion, which was approved unanimously.

- **Fulton Bank CD and Money Market**- Fulton bank is offering a 7-month CD with an interest rate of 5.25% with an APY of 5.39%. The bank also recommended opening a Government Interest Money Market with a \$100,000 minimum balance to avoid a \$25/monthly fee at a current interest rate 3.50%.
- **M&T Bank Money Market** – A new CD with \$250k at 3.75% for 12 months

Mr. Lopez called for a motion to **approve Fulton Bank CD, Money Market and M&T Money Market** as presented. Mr. Santana seconded the motion, which was approved unanimously.

- **3<sup>rd</sup> Marking Period Discipline Report**

Tier Categories	Number of Students	Percentage of Population
Students receiving zero referrals (Tier 1)	398	85.95%
Students receiving 1 or 2 referrals (Tier 2)	54	11.65%
Students receiving more than 2 referrals (Tier 3)	11	2.4%

- **Employee Dress Code Policy** – 1<sup>st</sup> reading – The policy is being updated to allow staff to wear work shoes and sneakers.

**Personnel**

- None

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

- Light fixtures for the gym to be replaced. The cost of the lights is \$840.00 and about 13 are needed. There will be additional installation cost to replace the lights.

Mr. Lopez called for a motion to approve the **purchase of light fixtures for the gym not to exceed \$15,000 as presented**. Ms. Weaver seconded the motion, which was approved unanimously.

- Mr. Lopez received a \$3,000 robotics donation that he then donated to Ms. Bookman’s class.



**Other**

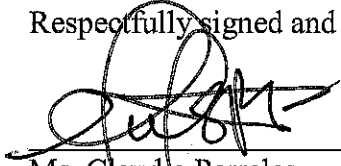
- Field Trip:
  - 4<sup>th</sup> Grade – 5/21/2024 – Steel City Bowling
  - 8<sup>th</sup> Grade – 5/29/2024 – LCTI
  - 8<sup>th</sup> Grade – 5/30/2024 – BATV
  - Kindergarten – 5/31/2024 -Imagination
  - 6<sup>th</sup> Grade – 6/3/2024 – Emmaus Theater
  - Explorers Field Trips – 4/2/24 – Natural Museum of History & 5/2/2024 Hotel B. Parlor

Ms. Gutierrez called for a motion to the **Field Trips as presented, including the cost of transportation**. Mr. Lopez seconded the motion. The motion was approved unanimously.

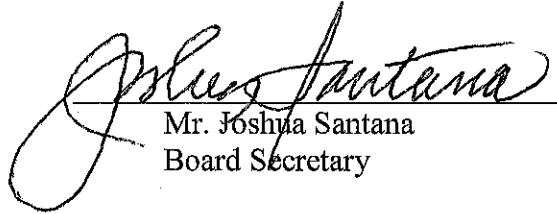
**The next board meeting** will be on Tuesday, May 21, 2024, at 6:00 p.m.

**Adjournment**—Ms. Weaver made a motion to adjourn, which was seconded by Mr. Santana. There were no questions or comments. The motion was approved unanimously. The meeting was adjourned at 7:02 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**  
**May 21, 2024**

**1. School Activities**

- ELA PSSA: 4/24 - 4/26 (Adjusted K - 2 Schedule)
- Math PSSA: 4/30 and 5/1 (Adjusted K - 2 Schedule)
- Science PSSA: 5/2 and 5/3 (Regular Schedule)

**Upcoming Events**

- Elementary Field Day - 5/17
- Elementary Choral Concert - 5/22
- Elementary Field Day Rain Date or Middle School Field Day: 5/24
- 8th Grade Dance: 5/31
- Spirit Week - 6/2 - 6/6
- Moving Up/Moving On Ceremonies: 6/5

**2. Facilities**

- Fire Drills -To be scheduled
- Technology – No issues at this time
- Building –
  - Locks/Handle Installation
  - Continuing to monitor roof leaks

**3. Business Office**

- Enrollment – 462(as of 5/14/2024)
- Transportation – monitoring the ASD change of transportation provider
- Waiting List – Fluctuating based upon new enrollment packets completed
- PIMS – All reports have been submitted on time.

**4. Community Support**

- Center for Humanistic Change providing virtual parent seminar about parenting and social media on May 28, 2024

**5. Student Services**

- Valley Youth House therapist services LVDLCS weekly on Friday - Caseload: 17
- Smiles Dental was at the school on 5/6/24 and 5/13/24

**6. Programs**

- After School Program average attendance in April: 57 students

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

### LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised	Fund Use
September	Dress Down Day	\$318.05	Field Trip Transportation
October	Dress Down Day	\$320.05	Field Trip Transportation
November	Dress Down Day	\$296.15	Field Trip Transportation
December	Dress Down Day	\$284.02	Field Trip Transportation
January	Dress Down Day		Field Trip Transportation
February	Dress Down Day	N/A - Spirit Week	
March	Dress Down Day	Students - \$1,486.20 Staff - \$ 624.50 Total - \$2,110.70	LVDLCS Scholarship Fund
March	Hoops for Heart	\$1,121.00*	American Heart Association
April	Dress Down Day	\$315.94	Field Trip Transportation
May	Dress Down Day		Field Trip Transportation

\*Fundraiser coordinated by Mr. Fedorczyk

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

School	Number of Students
Allen	2
Dieruff	6
Building 21	1
Liberty	9
Freedom	2
LVA	6
Charter Arts	0
Executive Education	5
Lincoln Leadership	2
Innovative	0
Roberto Clemente CS	2
Whitehall	1
Central Catholic	1
Commonwealth Cyber Charter	0
Undecided	5
Possible relocation impacting decision	2



**Lehigh Valley Dual Language Charter School**

**Financial Statements**

**As of April 30, 2024**

## Table of Contents

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	Page(s)
<b>Narrative</b>	1-2
<b>Comparative Balance Sheet at June 30, 2023 (Audited) and April 30, 2024 - Summary</b>	3
<b>Profit and Loss Budget vs. Actual Report as of April 30, 2024 - Summary</b>	4
<b>Key Performance Indicators - Metrics</b>	5
<b>Comparative Balance Sheet at June 30, 2023 (Audited) and April 30, 2024- Detail</b>	6-7
<b>Profit and Loss Budget vs. Actual Report as of April 30, 2024- Detail</b>	8-10
<b>Disbursements for the months of April 2024</b>	11-13
<b>AR Summary 2023-2024</b>	14
<b>AR Summary 2022-2023</b>	15
<b>AR Summary 2021-2022</b>	16



May 2024

**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.

**April Board Summary:**

LVDLCS's Balance Sheet at April 30<sup>th</sup> showed Cash (Checking Account + Investments) at \$4M+, an increase of \$675K since the end of the prior year (06/30/2023). The school made an Equity Contribution to its Bond Issuance in October, saw an increase of \$53K in District Receivables and a decrease of \$215K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 04/30/24 has grown to nearly \$4.7M, while Accounts Payable is \$343K and Accrued Payroll is \$516K. For the 10 months ending 04/30/2024, the school has a Net Income (Surplus) of \$1.5M, and its financial health metrics remain strong: Current Ratio = 5.2 (Standard = 1.1), Debt Ratio = 57.6% (Standard = <85%). Days COH is 74.1.

**1. Balance Sheet**

- The school's combined Cash and Investment Balances were \$4,021,098 at April 30<sup>th</sup>, an increase of \$675K from the prior year-end (6/30/2023) due to a combination of Federal Grant Receipts, an increase in District Receivables (to \$340K), and the school's Equity Contribution of \$500K to its Bond Deal.
- Total Current Liabilities on April 30<sup>th</sup> represent a \$96K increase (net of the Bond Transaction) since June 30<sup>th</sup> due to the reversal of Summer Payroll Accrual and an increase in Accounts Payable (to \$286K).
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10.1M) 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 Ten (10) Months Ended April 30, 2024**

- Total Revenues from Local School Districts of \$5,600,934 are under budget (by \$90K) as tuition rates plateaued in 23-24 while districts supplant operating costs with their remaining ESSER funding. LVDLCS has also received \$1.06M+ of the \$1.5M+ in State/Federal grant funding expected in 23-24.
- Total Operating Expenses of \$5,748,264 are below budget (\$105K) at April 30<sup>th</sup>, with YTD variances on Professional Services (+248K, due to the Bond-Related fees paid by the school) and Interest Expense (+\$265K) that are offset by negative variances on Personnel (-\$132K), Property Services (-\$276K) and Supplies (-\$162K). These expense totals do not reflect Debt Service Activity.
- After 10 months of activity, LVDLCS has achieved a Net Change in Fund Balance (Surplus) of \$1,461,711, and we currently project a surplus at year-end of \$1,236,909.

### 3. General Updates Relevant to PA Charter Schools

#### Year-End Board Checklist:

As we wrap up the 2023-24 school/fiscal year, please keep the following items in mind:

- **Lease Reimbursement** – if your school is renting/leasing its facility from a third-party landlord, you will need to adopt a Board resolution at your June meeting (if you have not done so already) authorizing Charter Choices to file the application for PA Lease Reimbursement funding on your behalf. This is a simple, annual, recurring, and required process that brings a fraction of your school’s annual rent/lease costs back to the school. Every dollar helps!
- **Fund Balance** – if your school is carrying a fund balance of any material significance and/or if your school is finishing the year with a high-margin Net Income (e.g. 10% margin or higher), we recommend the Board adopt a resolution at your June meeting (if you have not done so already) committing or assigning a portion of that fund balance to a future purpose (i.e., “to address rising retirement contribution costs”, “to fund future debt service obligations”, “to address future capital improvement costs”, etc.). This is a simple process that can easily be reversed or amended in the future as situations change or emerging needs dictate.
- **990 Filing** – the school’s auditors should have prepared and filed your school’s Form 990 (for the prior FY) with the IRS by this point (May 15th at the latest) in the year. Each Board Member should review this document carefully to ensure that it accurately discloses any information and activity pertaining to a related entity and/or any potential conflicts of interest involving Board Members.

# 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	04/30/2024	06/30/23
	Audited	Actual	Actual
<b>ASSETS</b>			
Current Assets			
Cash & cash equivalents	2,246,504	3,076,369	829,865
Investments	1,099,506	944,729	(154,776)
District receivables	287,063	340,174	53,110
Federal receivables	316,484	101,960	(214,524)
Other current assets	62,056	17,792	(44,264)
Total Current Assets	<u>4,011,613</u>	<u>4,481,024</u>	<u>469,411</u>
Noncurrent Assets			
Fixed assets	10,035,987	10,078,470	42,483
Other noncurrent assets	689,741	2,425,465	1,735,724
Total Noncurrent Assets	<u>10,725,728</u>	<u>12,503,935</u>	<u>1,778,207</u>
<b>TOTAL ASSETS</b>	<b><u>14,737,341</u></b>	<b><u>16,984,959</u></b>	<b><u>2,247,618</u></b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	343,299	257,237
Accrued salaries & benefits	611,908	516,226	(95,682)
Current portion of debt	7,625,361	-	(7,625,361)
Deferred revenues	12,228	-	(12,228)
Total Current Liabilities	<u>8,335,559</u>	<u>859,525</u>	<u>(7,476,034)</u>
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	<u>5,648,456</u>	<u>13,948,456</u>	<u>8,300,000</u>
Total Liabilities	<u>13,984,015</u>	<u>14,807,981</u>	<u>823,966</u>
Equity	753,326	2,176,978	1,423,652
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>14,737,341</u></b>	<b><u>16,984,959</u></b>	<b><u>2,247,618</u></b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Summary

As of April 30, 2024

	Year To Date 04/30/2024		Year Ending 06/30/2024		Variance
	Actual	Operating Budget	Projection	Operating Budget	
<b>Average Daily Membership</b>					
ADM - regular education	414	414	414	414	-
ADM - special education	36	36	36	36	-
<b>Total Average Daily Membership</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>-</b>
<b>REVENUES</b>					
District per pupil revenues	5,600,934	5,690,875	6,669,638	6,829,050	(159,412)
Other Local Revenues	108,168	63,951	122,281	80,349	41,932
State Revenues	120,662	101,762	197,947	174,655	23,292
Federal Revenues	941,790	986,179	1,341,449	1,317,440	24,008
Other Financing Sources	8,063,782	-	8,063,782	-	8,063,782
<b>TOTAL REVENUES</b>	<b>14,835,336</b>	<b>6,842,767</b>	<b>16,395,097</b>	<b>8,401,494</b>	<b>7,993,602</b>
<b>EXPENDITURES</b>					
Salaries	2,542,928	2,566,205	3,252,511	3,274,518	(22,008)
Other Compensation	141,884	169,134	142,750	170,000	(27,250)
Benefits	1,342,278	1,423,962	1,674,914	1,753,983	(79,068)
Professional & technical services	642,816	394,584	760,036	506,915	253,120
Property services	196,865	472,492	427,746	566,991	(139,245)
Other purchased services	312,093	375,533	457,881	465,589	(7,707)
Supplies	217,094	379,266	276,299	433,619	(157,321)
Property, furniture & equipment	42,754	22,732	75,862	55,841	20,021
Other expenditures	309,552	48,436	409,828	61,796	348,032
Other uses of funds - debt service	7,625,361	616,866	7,680,361	740,239	6,940,122
<b>TOTAL EXPENDITURES</b>	<b>13,373,625</b>	<b>6,469,210</b>	<b>15,158,188</b>	<b>8,029,491</b>	<b>7,128,696</b>
<b>CHANGE IN FUND BALANCE</b>	<b>1,461,711</b>	<b>373,557</b>	<b>1,236,909</b>	<b>372,003</b>	<b>864,906</b>

# Lehigh Valley Dual Language Charter School

## Key Performance Indicators

As of April 30, 2024

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2023	Audited			
<b>Short-Term Indicators</b>					
Total margin	13.2 %		7.5 %	At least 0%	FYE net income / revenue
Current ratio	0.5		5.2	At least 1.1	Current assets / current liabilities
Days cash on hand	115.4		74.1	At least 60 days	Total cash / average daily spend
<b>Long-Term Indicators</b>					
Fund balance	39.2 %		28.2 %	5-12%	% of revenue
Debt ratio	61.0 %		57.6 %	At most 85%	Total liabilities / total assets
<b>Per Pupil Metrics</b>					
Per pupil revenues	18,183		36,434		Revenues / ADM
Per pupil expenditures	15,785		33,685		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 04/30/2024	
	Audited	Actual	Increase (decrease)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & cash equivalents	2,246,504	3,076,369	829,865
Investments	1,099,506	944,729	(154,776)
District receivables			
District Per Pupil - 2021-22	(1,608)	(1,607)	-
District Per Pupil - 2022-23	288,671	(10,786)	(299,457)
District Per Pupil - 2023-24	-	352,567	352,567
Total District receivables	<u>287,063</u>	<u>340,174</u>	<u>53,110</u>
Federal receivables			
Title I	9,512	26,351	16,840
Title II	4,086	11,396	7,310
Title III	1,025	9,637	8,611
Title IV	4,161	6,007	1,846
ESSER II	165,778	-	(165,777)
ARP ESSER	110,814	47,550	(63,264)
ARP ESSER Learning Loss	14,655	-	(14,656)
ARP ESSER Afterschool Programs	6,454	1,019	(5,434)
Total Federal receivables	<u>316,484</u>	<u>101,960</u>	<u>(214,524)</u>
Other current assets	62,056	17,792	(44,264)
<b>Total Current Assets</b>	<u><b>4,011,613</b></u>	<u><b>4,481,024</b></u>	<u><b>469,411</b></u>
<b>Noncurrent Assets</b>			
<b>Fixed assets</b>			
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	124,821	42,483
Right to use asset - equipment	185,642	185,642	-
Accumulated depreciation on furniture & equipment	(798,545)	(798,546)	-
Accumulated amortization - right to use assets	(14,150)	(14,149)	-
Total Fixed assets	<u>10,035,987</u>	<u>10,078,470</u>	<u>42,483</u>
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
Revenue Fund	-	347,930	347,930
Debt Service Reserve Fund	-	681,406	681,406
Repair & Replacement Fund	-	102,173	102,173
Cost of Issuance Fund	-	10,119	10,119
Total Other noncurrent assets	<u>689,741</u>	<u>2,425,465</u>	<u>1,735,724</u>
<b>Total Noncurrent Assets</b>	<u><b>10,725,728</b></u>	<u><b>12,503,935</b></u>	<u><b>1,778,207</b></u>
<b>TOTAL ASSETS</b>	<u><b>14,737,341</b></u>	<u><b>16,984,959</b></u>	<u><b>2,247,618</b></u>



# 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 04/30/2024	
	Audited	Actual	Increase (decrease)
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	343,299	257,237
Accrued salaries & benefits			
Accrued salaries & benefits	455,678	356,451	(99,227)
PSERS employee contributions	13,491	8,705	(4,786)
PSERS employer contributions	142,739	148,547	5,808
403b employee contributions	-	-	-
403b employer contributions	-	2,523	2,523
Total Accrued salaries & benefits	611,908	516,226	(95,682)
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	859,525	(7,476,034)
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	14,807,981	823,966
Equity			
Nonspendable fund balance	76,748	76,748	-
Restricted fund balance	12,085	16,420	4,335
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	1,580,853	2,989,976	1,409,123
Net investment in fixed assets	2,237,944	10,078,470	7,840,526
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)	(7,878,585)	(7,830,332)
Total Equity	753,326	2,176,978	1,423,652
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,737,341</b>	<b>16,984,959</b>	<b>2,247,618</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of April 30, 2024

	Year To Date 04/30/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
<b>REVENUES</b>						
District per pupil revenues						
Revenue from districts - regular education	4,446,382	4,709,262	(262,880)	5,268,355	5,651,115	(382,759)
Revenue from districts - special education	1,152,272	981,613	170,658	1,399,003	1,177,935	221,067
Revenue from districts - prior year adjustments	2,280	-	2,280	2,280	-	2,280
<b>Total District per pupil revenues</b>	<b>5,600,934</b>	<b>5,690,875</b>	<b>(89,942)</b>	<b>6,669,638</b>	<b>6,829,050</b>	<b>(159,412)</b>
Other Local Revenues						
Interest	82,754	27,651	55,104	88,284	33,181	55,104
Student activity fees	12,773	12,158	616	15,814	15,197	615
Restricted contributions	4,335	-	4,335	5,050	3,000	2,050
Refunds of prior year expenditures	7,961	-	7,961	7,961	-	7,961
Miscellaneous local revenues	344	24,143	(23,799)	5,173	28,971	(23,799)
<b>Total Other Local Revenues</b>	<b>108,168</b>	<b>63,951</b>	<b>44,217</b>	<b>122,281</b>	<b>80,349</b>	<b>41,932</b>
State Revenues						
Health services subsidy (SHARRS)	8,217	-	8,217	8,217	-	8,217
PCCD school mental health grant	4,766	35,000	(30,234)	70,000	70,000	-
PCCD physical school safety & security grant	62,188	35,000	27,188	70,000	70,000	-
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	25,300	11,571	13,730	29,538	14,464	15,075
<b>Total State Revenues</b>	<b>120,662</b>	<b>101,762</b>	<b>18,901</b>	<b>197,947</b>	<b>174,655</b>	<b>23,292</b>
Federal Revenues						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	108,623	154,842	(46,219)	230,366	232,263	(1,897)
Title II	17,820	18,296	(476)	18,415	23,524	(5,109)
Title III	14,990	-	14,990	14,990	18,018	(3,028)
Title IV	12,501	13,605	(1,103)	18,183	17,491	692
Federal school lunch program	293,964	347,451	(53,487)	433,345	434,314	(970)
ESSER II	37,509	-	37,508	37,508	-	37,509
ARP ESSER	426,202	451,985	(25,782)	531,612	564,981	(33,370)
ARP ESSER learning loss	10,820	-	10,820	10,819	-	10,820
ARP ESSER summer programs	19,361	-	19,361	19,361	-	19,361
<b>Total Federal Revenues</b>	<b>941,790</b>	<b>986,179</b>	<b>(44,389)</b>	<b>1,341,449</b>	<b>1,317,440</b>	<b>24,008</b>
Other Financing Sources						
Proceeds from bonds	8,063,782	-	8,063,782	8,063,782	-	8,063,782
<b>Total Other Financing Sources</b>	<b>8,063,782</b>	<b>-</b>	<b>8,063,782</b>	<b>8,063,782</b>	<b>-</b>	<b>8,063,782</b>
<b>TOTAL REVENUES</b>	<b>14,835,336</b>	<b>6,842,767</b>	<b>7,992,569</b>	<b>16,395,097</b>	<b>8,401,494</b>	<b>7,993,602</b>
<b>EXPENDITURES</b>						
Salaries						
Regular Instruction	1,309,227	1,214,257	94,970	1,658,228	1,563,257	94,970
Instructional Assistants	343,481	355,560	(12,079)	445,284	457,364	(12,079)
Special Education	73,959	113,551	(39,592)	106,564	146,155	(39,592)
Administration	493,424	490,572	2,852	614,402	610,281	4,121
Student & Staff Support	270,493	337,302	(66,809)	360,994	427,803	(66,808)
Noninstructional	52,344	54,963	(2,619)	67,039	69,658	(2,620)
<b>Total Salaries</b>	<b>2,542,928</b>	<b>2,566,205</b>	<b>(23,277)</b>	<b>3,252,511</b>	<b>3,274,518</b>	<b>(22,008)</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of April 30, 2024

	Year To Date 04/30/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
<b>Other Compensation</b>						
Employee insurance opt-out	4,384	3,634	750	5,250	4,500	750
Bonuses	137,500	165,500	(28,000)	137,500	165,500	(28,000)
<b>Total Other Compensation</b>	<b>141,884</b>	<b>169,134</b>	<b>(27,250)</b>	<b>142,750</b>	<b>170,000</b>	<b>(27,250)</b>
<b>Benefits</b>						
Medical insurance	549,554	601,199	(51,645)	669,794	721,439	(51,644)
Dental insurance	41,880	43,603	(1,722)	50,600	52,323	(1,723)
Life insurance	17,361	14,492	2,868	20,260	17,391	2,869
Other group insurance	8,112	11,631	(3,519)	10,438	13,957	(3,519)
Social security contributions	199,228	196,037	3,191	253,345	250,154	3,191
PSERS defined benefit plans	371,858	382,841	(10,983)	474,663	485,646	(10,983)
Tuition reimbursement	14,538	23,054	(8,516)	19,149	27,665	(8,516)
Unemployment compensation	15,667	22,104	(6,437)	19,319	25,756	(6,438)
Workers' compensation	15,265	16,932	(1,667)	17,847	16,931	916
Retirement contributions - non-PSERS	93,535	100,563	(7,027)	121,919	128,913	(6,994)
Other employee benefits	15,280	11,506	3,773	17,580	13,808	3,773
<b>Total Benefits</b>	<b>1,342,278</b>	<b>1,423,962</b>	<b>(81,684)</b>	<b>1,674,914</b>	<b>1,753,983</b>	<b>(79,068)</b>
<b>Professional &amp; technical services</b>						
Other contracted teaching services	-	16,800	(16,800)	4,200	21,000	(16,800)
Summer program services	13,440	35,000	(21,560)	65,940	75,000	(9,060)
Special education services	-	16,989	(16,989)	6,371	21,237	(14,866)
Other professional services	377,566	50,091	327,475	393,089	62,613	330,475
Professional development	7,307	37,432	(30,125)	26,023	44,918	(18,895)
Student health services	12,472	-	12,471	12,471	-	12,471
IT services	10,461	10,819	(356)	12,626	12,982	(356)
Audit services	22,057	18,894	3,162	22,057	18,895	3,162
Payroll services	15,039	14,249	789	17,888	17,098	789
Legal services	3,150	8,333	(5,183)	4,817	10,000	(5,183)
Business services	73,650	64,714	8,936	86,880	77,657	9,224
Security services	107,674	121,263	(13,588)	107,674	145,515	(37,841)
<b>Total Professional &amp; technical services</b>	<b>642,816</b>	<b>394,584</b>	<b>248,232</b>	<b>760,036</b>	<b>506,915</b>	<b>253,120</b>
<b>Property services</b>						
Building rental & CAM	20,512	18,025	2,488	24,117	21,630	2,487
Maintenance & repairs	79,233	354,546	(275,313)	281,484	425,455	(143,971)
Utilities	72,780	77,799	(5,020)	93,380	93,359	21
Copier leases	23,749	22,122	1,628	28,174	26,547	1,628
Other rentals	591	-	590	591	-	590
<b>Total Property services</b>	<b>196,865</b>	<b>472,492</b>	<b>(275,627)</b>	<b>427,746</b>	<b>566,991</b>	<b>(139,245)</b>
<b>Other purchased services</b>						
Student transportation	75	18,760	(18,685)	4,765	23,450	(18,685)
Auto insurance	1,178	745	433	1,327	894	433
General property & liability insurance	17,549	14,981	2,568	20,545	17,977	2,568
Other insurance	4,623	4,564	59	5,535	5,477	59
Telecommunications services	32,763	42,752	(9,989)	41,315	51,303	(9,989)
Postage & shipping	4,600	3,081	1,519	5,215	3,696	1,519
Advertising	1,206	1,326	(120)	1,472	1,592	(120)
Printing & binding	-	54	(54)	-	54	(54)
Food service management - food costs	248,903	280,439	(31,536)	374,746	350,549	24,197
Travel	1,196	1,250	(55)	1,446	1,500	(54)

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of April 30, 2024

	Year To Date 04/30/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Miscellaneous purchased services	-	7,581	(7,581)	1,516	9,097	(7,581)
<b>Total Other purchased services</b>	<b>312,093</b>	<b>375,533</b>	<b>(63,440)</b>	<b>457,881</b>	<b>465,589</b>	<b>(7,707)</b>
<b>Supplies</b>						
Instructional supplies	69,404	85,635	(16,231)	86,532	102,762	(16,230)
Special education supplies	1,665	17,571	(15,905)	5,179	21,085	(15,906)
Health supplies	2,521	10,117	(7,597)	8,315	12,646	(4,333)
Administration	2,791	24,780	(21,989)	7,747	29,737	(21,988)
Maintenance Supplies	33,995	32,766	1,229	40,548	39,319	1,229
Food	-	5,287	(5,286)	2,644	6,344	(3,700)
Meals & refreshments	2,381	108	2,273	2,381	108	2,273
Books & curricula	72,599	172,874	(100,275)	87,706	187,981	(100,275)
Tech supplies & software	31,259	20,459	10,799	32,351	21,551	10,799
Other general supplies	478	9,669	(9,191)	2,895	12,086	(9,191)
<b>Total Supplies</b>	<b>217,094</b>	<b>379,266</b>	<b>(162,172)</b>	<b>276,299</b>	<b>433,619</b>	<b>(157,321)</b>
<b>Property, furniture &amp; equipment</b>						
Furniture & equipment	42,754	22,732	20,022	44,962	24,941	20,021
Computers	-	-	-	30,900	30,900	-
<b>Property, furniture &amp; equipment</b>	<b>42,754</b>	<b>22,732</b>	<b>20,022</b>	<b>75,862</b>	<b>55,841</b>	<b>20,021</b>
<b>Other expenditures</b>						
Dues & fees	29,993	32,146	(2,152)	37,249	38,603	(1,354)
Bank fees	439	37	401	447	45	402
Interest expense	264,780	3,318	261,462	351,561	3,982	347,579
Late fees	35	42	(7)	43	50	(7)
Other miscellaneous expenditures	18	-	18	18	-	18
Scholarships	-	-	-	3,000	3,000	-
Fees for student activities/trips	14,286	12,893	1,394	17,510	16,116	1,394
<b>Other expenditures</b>	<b>309,552</b>	<b>48,436</b>	<b>261,116</b>	<b>409,828</b>	<b>61,796</b>	<b>348,032</b>
<b>Other uses of funds - debt service</b>						
Redemption of principal	7,625,361	616,866	7,008,495	7,680,361	740,239	6,940,122
Other uses of funds - debt service	7,625,361	616,866	7,008,495	7,680,361	740,239	6,940,122
<b>TOTAL EXPENDITURES</b>	<b>13,373,625</b>	<b>6,469,210</b>	<b>6,904,415</b>	<b>15,158,188</b>	<b>8,029,491</b>	<b>7,128,696</b>
<b>CHANGE IN FUND BALANCE</b>	<b>1,461,711</b>	<b>373,557</b>	<b>1,088,154</b>	<b>1,236,909</b>	<b>372,003</b>	<b>864,906</b>

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

Payment Date	Vendor Name	Account title	Memo	Amount
04/08/2024	Charter Choices, Inc.	Accounting services	Outsourced Business Services C-000047	6,615.00
04/08/2024	Charter Choices, Inc.	Accounting services	04/01/2024 04/30/2024 Outsourced Business Services 03/01/2024 To Date 03/31/2024 C-000047	6,615.00
04/24/2024	PPL Electric Utilities - 20029	Electricity	Acct Number#98220-20029 - Meter 300959298 Usage from Mar 4 - Apr 3	3,883.96
04/08/2024	Palmeri Transportation Inc	Fees for student activities/trips	8636 DeSales University 14-Mar-2024 11:30 8688 Labuda Center for the Grace Neyra 21-Mar-2024 11:15 10533 Zoellner Arts Center - Grace Neyra 13-Mar-2024 9:00	3,175.64
04/24/2024	Colonial Intermediate Unit	Technical services	WAN/Internet 2324 - 2nd Quarter Billing (detail attached)	2,968.71
04/24/2024	Colonial Intermediate Unit	Telecommunications services	CIU20 Contract - Phone System Services - 3RD Quarter 2324 (detail attached)	2,900.50
04/19/2024	Matrix Roofing Systems	Building maintenance & repairs	job WO#1788	2,776.38
04/24/2024	Valley Youth House	Other professional services	For the period of: 24-Feb-2024 to 22-Mar-2024	2,628.21
04/11/2024	UGI Utilities, Inc.8355	Natural gas	Account Number 411002358355 02/24/2024 to 03/25/2024 (31 days)	2,367.53
04/23/2024	Dual Temp Company, Inc.	Building maintenance & repairs	Quarterly Maintenance Contract Invoice for LV Dual Language Charter School Billed Quarterly: \$1,950.00 This is the April Invoice which is Invoice 2 of 4 for the contract year	1,950.00
04/24/2024	601 Broad Development Group, LLC	Rental of land & buildings	Additional Space Rent	1,802.50
04/23/2024	Uline	General supplies	CUSTOMER NUMBER 11723132 ODOBAN ODOR ELIMINATOR 1 GAL 40-45GAL 2.5MIL BLACK TRASH 12-16GAL 1.5MIL BLK TRASH LINER ULINE FACIAL TISSUE 36/CT	1,660.52
04/24/2024	Colonial Intermediate Unit	Technical services	Hosted Firewall - 3RD Quarter 2324 (detail attached)	1,590.96
04/12/2024	Royal Tees Printing	Fees for student activities/trips	T-shirt #3997	1,303.25
04/30/2024	Republic Services	Disposal services	Lehigh Valley Dual Language Ch 675 E Broad St CSA A239589863 Bethlehem, PA 1 Recycle Container 8 Cu Yd, 1 Lift Per 2 Weeks	1,129.09
04/24/2024	Palmeri Transportation Inc	Fees for student activities/trips	10920 Lost River Caverns Pickup Date 12-Apr-2024 9:00 119BA and 116BA	1,080.88
04/18/2024	Stotz & Fatzinger Office Supply	General supplies	20 GLDWHITEBOX GLD-WHITEBOX: PA-PER,COPY,8.5X11,20#, WHITE - CT	1,070.00
04/24/2024	LAROS SILK MILL MASTER ASSOCIATION, INC	Rental of land & buildings	Condo fee	1,000.00
04/12/2024	Royal Tees Printing	Fees for student activities/	T-shirt #3998	967.50

## Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
04/24/2024	Colonial Intermediate Unit	trips Telecommunications services	CIU20 Contract - Server Hosting - 3RD Quarter 2324 (detail attached)	900.00
04/24/2024	Verizon Wireless	Telecommunications services	Account # 823032866-00001 - Feb 26 Mar 25	831.91
04/24/2024	Michelle Guzman	Professional educational services - other	After School Arts & Crafts Club Service Weeks 5-6: 4/2   4/3   4/4 4/8   4/9   4/10   4/11	560.00
04/08/2024	Michelle Guzman	Professional educational services - other	After School Arts & Crafts Club Service Weeks 3-4: 3/18   3/19   3/20 3/25   3/26 3/27	480.00
04/24/2024	Altronics Security Systems	Prepaid expenses	ALARM.COM CELLEME-TRY: 5/1/2024 to 4/30/2025 Customer ID 6729	420.00
04/24/2024	601 Broad Development Group, LLC	Water & sewage	Meter 12 & Meter 13 Total Gallons Used 27,900	419.48
04/24/2024	Danielle Sodl	Professional educational services - other	School Nurse overview - 4hours, CSN immunizations	400.00
04/12/2024	Royal Tees Printing	Fees for student activities/trips	stoles #4008	289.00
04/04/2024	Stotz & Fatzinger Office Supply	General supplies	BSN74550CT: PROTECTOR,SHEET,HVYWGHT, CLR - CT	279.69
04/23/2024	Cintas Corporation # 101	General supplies	Supplies	191.97
04/08/2024	UGI Utilities, Inc. 6790	Natural gas	Account #411013396790 Billing Period: 02/24/2024 to 03/25/2024 (31 days)	170.08
04/08/2024	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	169.54
04/12/2024	Royal Tees Printing	Fees for student activities/trips	Staff field day #3999	123.25
04/24/2024	PPL Electric Utilities - 40013	Electricity	Acct Number#68577-40013 - Meter 301499155 Usage from Mar 4 - Apr 3	109.47
04/26/2024	Stotz & Fatzinger Office Supply	General supplies	BSN78492: FOLDER,2-POCKET,LETTER,DBE - BX	100.76
04/08/2024	Pitney Bowes Global Financial Services LLC	Postage & shipping	Contract# 0041191968 Scale 0233414 6018379 Series IMI Base Meter SendPro C200/C300/C400 Red Ink Ctg # SL-798-0 0016965817	84.98
04/26/2024	Discount School Supply	General supplies	PO#040424MS.DESCHA MP 04/04/24 Metal Stapler Full Strip, Fractions-Decimals-Percents, Elapsed Time Numeracy Center, Area & Perimeter NumeracyCenter, Universal Basket Label Refill	84.94
04/26/2024	Discount School Supply	General supplies	PO#040424MS.DESCHA MP 04/04/24 CHUBBKT X2(44 EACH), CHB X3(8 MKRS EACH) CHBKIT112	84.39
04/12/2024	Dual Temp Company, Inc.	Building maintenance & repairs	Job Summary Mini Split Error Code on thermostat Straight time labor	48.00
04/08/2024	Fraser Advanced Information Systems	Copier leases	Acct. No. LV17 SO335703 STAPLE CARTRIDGE FOR FN30 FN31	10.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
Sum Total				53,243.09

Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2023-24 as of 04/30/2024

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,024,030.30	713,561.19	2,737,591.49	2,695,476.40	.00	.00	2,695,476.40	42,115.09
Bethlehem Area SD	120481002	2,033,556.22	378,430.00	2,411,986.22	2,113,997.96	.00	.00	2,113,997.96	297,988.26
Boyerstown Area SD	114060753	10,823.28	.00	10,823.28	.00	9,740.96	.00	9,740.96	1,082.32
Catasauqua Area SD	121391303	21,583.60	.00	21,583.60	19,425.24	.00	.00	19,425.24	2,158.36
East Penn SD	121392303	12,006.72	.00	12,006.72	12,006.72	.00	.00	12,006.72	.00
Easton Area SD	120483302	95,996.53	27,784.23	123,780.76	123,780.76	.00	.00	123,780.76	.00
Nazareth Area SD	120484803	14,366.76	.00	14,366.76	14,366.76	.00	.00	14,366.76	.00
Northampton Area SD	120484903	60,698.47	.00	60,698.47	53,826.95	.00	.00	53,826.95	6,871.52
Parkland SD	121395103	18,903.33	.00	18,903.33	16,382.88	.00	.00	16,382.88	2,520.45
Quakertown Community SD	122098403	26,951.75	.00	26,951.75	24,256.62	.00	.00	24,256.62	2,695.13
Salisbury Township SD	121395603	4,295.77	.00	4,295.77	7,159.65	.00	.00	7,159.65	-2,863.88
Saucon Valley SD	120486003	9,776.45	32,496.33	42,272.78	42,272.78	.00	.00	42,272.78	.00
Southern Lehigh SD	121395703	26,690.88	.00	26,690.88	26,690.89	.00	.00	26,690.89	-.01
Whitehall-Coplay SD	121397803	86,701.87	.00	86,701.87	86,701.87	.00	.00	86,701.87	.00
<b>Totals:</b>		<b>4,446,381.93</b>	<b>1,152,271.75</b>	<b>5,598,653.68</b>	<b>5,236,345.48</b>	<b>9,740.96</b>	<b>.00</b>	<b>5,246,086.44</b>	<b>352,567.24</b>



**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2022-23 as of 04/30/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,252,493.20	623,476.32	2,875,969.52	.00	24,023.55	2,875,969.52	.00
Bethlehem Area SD	120481002	2,223,494.49	386,846.19	2,610,340.68	.00	.00	2,610,340.68	.00
Boyertown Area SD	114060753	12,987.94	.00	12,987.94	12,987.94	.00	12,987.94	.00
Catasauqua Area SD	121391303	36,533.07	.00	36,533.07	.00	.00	36,533.07	.00
East Penn SD	121392303	77,961.74	.00	77,961.74	.00	.00	77,961.74	.00
Easton Area SD	120483302	147,421.14	37,618.49	185,039.63	.00	.00	185,039.63	.00
Nazareth Area SD	120484803	39,972.19	.00	39,972.19	.00	577.23	39,972.19	.00
Northampton Area SD	120484903	52,907.72	.00	52,907.72	.00	.00	52,907.72	.00
Parkland SD	121395103	14,408.45	.00	14,408.45	.00	.00	14,408.45	.00
Pen Argyl Area SD	120485603	15,581.69	.00	15,581.69	15,581.69	.00	15,581.69	.00
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	11,562.30	.00	11,562.30	.00	.00	11,562.30	.00
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	.00	.00	63,147.78	.00
Saucon Valley SD	120486003	8,672.41	18,169.14	26,841.55	.00	.00	26,841.55	.00
Southern Lehigh SD	121395703	34,219.66	.00	34,219.66	.00	.00	34,219.66	.00
Whitehall-Coplay SD	121397803	104,028.23	.00	104,028.23	.00	.00	104,028.23	.00
Wilson Area SD	120488603	4,251.43	.00	4,251.43	.00	.00	4,251.43	.00
<b>Totals:</b>		<b>5,099,643.44</b>	<b>1,066,110.14</b>	<b>6,165,753.58</b>	<b>28,569.63</b>	<b>24,600.78</b>	<b>6,176,539.55</b>	<b>-10,785.97</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2021-22 as of 04/30/2024**

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