

**Lehigh Valley Dual Language Charter School**  
**Board of Trustee Meeting**  
**Agenda**  
**Board of Trustees**  
**Tuesday October 22, 2024**  
**Executive Session**  
**6:00 p.m. Public Meeting**

1. Approval of LVDLCS September 24, 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
  - Outstanding Scholar Award - \$14,769
  - Employee Dress Code revision- 2<sup>nd</sup> Reading
  - International Alliance Organization – Informational
  - Gala Update
6. New Business
  - Pennsylvania Coalition of Charter School Conference – Informational
  - Ms. Jane Amato - Potential Board Member
7. Personnel
  - Ms. Jennifer Piña –Teacher Assistant – Re-hire 10-14-2024- \$36,000
  - Ms. Viviana Arroyo – P/T Cafeteria Staff – New Hire 10-07-2024 - \$16.00 hour
  - Mr. Jorge Gomez – Custodian – Termination 10-03-2024
  - Mr. Christopher Bermudez – Custodian -11-03-2024 - \$41,600
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
  - News Articles
  - Thank you from staff for the returning bonus
10. Next Board Meeting-Tuesday, November 12, 2024, at LVDLCS at 6:00 p.m.
11. Adjournment

**Lehigh Valley Dual Language Charter School  
Board of Trustees Meeting  
Tuesday, September 24, 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, Mr. Lopez, Ms. Weaver, Mrs. Gutierrez

**Excused:** Mr. Santana, Dr. Rance-Roney

**Staff Present:** Ms. E. Perez, Ms. Herrmann, Ms. Gonzalez, Mr. D. Perez, Ms. Yunez, Ms. I. Rodriguez, Ms. Roman

**Google Meet:** Ms. Pagan – Board Member, Jose Padilla – Charter Choices, Jesse Bean- Charter Choices, Ms. J. Vasquez Ms. L. Figueroa, Ms. Santiago, Ms. Mohring, Ms. Krock, Ms. Deschamps, Ms. Terefinko, Ms. Colon, Ms. A. Gonzalez, Mr. Lewis, Ms. Rosado, Ms. S. Vazquez. Someone with the name Brittany Ortiz

**Approval of Minutes**

Mrs. Parrales requested a review of the board meeting minutes on August 20, 2024.

Mr. Lopez moved to **approve the August 20, 2024, meeting minutes**. Ms. Weaver seconded the motion, which was approved unanimously.

**CEO/COO and Principal Report**

• **School Activities**

- Family Visitation Day: 8/23/24 from 10:15 a.m. - 12:15 p.m. (Event Report Attached)
- First Day of School: 8/26/24
- Open House: 9/4/24 from 6:00 - 6:30 p.m. (Event Report Attached)
- Weller Center Programming: 9/6
- Smiles Dental: 9/9 and 9/10
- Mindful Child Initiative began the week of 9/16

**Upcoming Events**

- Picture Day: 10/17
- Fiesta Latina: 10/18 (5:30 - 8:00 p.m.)

• **Facilities**

- Fire Drill - TBD
- Technology – No issues to report
- Building –
  - Locks/Handle Installation
  - Roof repairs

• **Business Office**

- Enrollment – 458 (as of 9/16/24)
- Transportation – no issues at this time
- Waiting List - 30

- PIMS – All reports have been submitted on time.
- **Community Support**
  - Weller Center Programming: 9/6 and 9/27
  - Mindful Child began on 9/16
  - DeSales Class visits on 9/12
  - Miller Blood Bank LVDLCS Adopt-a-Day: 9/13
- **Student Services**
  - Valley Youth House Counseling at LVDLCS weekly on Tuesdays
  - Smiles Dental provided services on 9/9, 9/10, and 9/11
- **Programs**
  - After School Program begins 9/23 - 75 students enrolled into 5 clubs
- **Leadership Team Meetings – held weekly**

**Financial Report and Approval of Payments:** Mr. Jose Padilla, guided the Board through the review of finances; LVDLCS's Balance Sheet at August 31<sup>st</sup> listed Cash (Checking Account + Investments) at \$3.9M, a decrease of \$160K since the end of the prior fiscal year (06/30/2024). The school saw a increase of \$67K in District Receivables and a decrease of \$104K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 08/31/24 remains at \$5.15M (which represents 65% of Revenues), while Accounts Payable is \$207K and Accrued Payroll is \$212K. For the month ended 08/31/2024, the school has a Net Income (Surplus) of \$256K (a 2.5% Margin), and all of its financial health metrics remain strong: Current Ratio = 9.0 (Standard = 1.1), Debt Ratio = 54.7% (Standard = <85%), and Days COH = 124.0 (Standard = 60 Days).

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

#### **Old Business**

- **Outstanding Scholar Award Update**—Up to date, \$13,769.
- **Ductz Cleaning Report** – Shared with the Board. It is the intention to have the duct work cleaned every 5 years as recommended.

#### **New Business**

- **WIDA Access Summary**- Students in grades 4 to 8 are hesitant to complete the speaking portion of assessments, as observed by teachers and reported by students. They typically excel in listening but struggle in reading and speaking, leading to inconsistent scores that don't match classroom performance. Since returning from COVID, only six students have achieved proficiency on the ELA PSSA but still remain in the ESL program.
  - To improve outcomes, adjustments to the WIDA ACCESS Assessments include:
    - Increasing staff to three certified assessors.
    - Switching from small group to individual speaking assessments to reduce anxiety.
    - Using smaller groups for other sections.
    - Providing individual student conferences to clarify assessment levels and boost confidence.
- **Instructional Program Summary** —. The report outlines the instructional "Blueprint" at LVDLCS, detailing the schedule and curriculum structure for grades K-8. It emphasizes a four-day rotation

with dedicated blocks for English and Spanish Language Arts, Math, Science, and Social Studies, along with MTSS support and daily specials. Grades K-5 feature 60-minute and 40-minute blocks, while grades 6-8 have longer and more varied class durations. The program includes classroom rotations and integration of Spanish teachers, aiming to provide a balanced and comprehensive educational experience across all grade levels.

- **Employee Dress Code Revision —First Reading-** Changes include the following:  
To help create an environment conducive to learning and to underscore the notion that educating children is a serious endeavor, **it is important for every employee to maintain a professional image at all times.** The Board, therefore, expects all employees to be neatly groomed and dressed in clothing suitable for the subject of instruction, the work being performed or the occasion. **Professional dress is expected at the school and/or at school related external participation in seminars, professional development and/or conferences.**

The Board **and administration** retains the authority to specify the following dress and grooming guidelines for staff, within law, that will prevent such matters from having an adverse impact on the educational process. All staff members shall:

**Attire for Regular School Days and In-Service Days (if outside of school):**

**Men:**

**Pants:** Dress pants and khakis, Chinos, or Dockers type pants are acceptable. Inappropriate pants include jeans of any color, shorts, or sweat pants. **A belt should be worn if appropriate.**

**Shirts:** Polo, Golf, buttoned and/or collared shirts, ~~pullover~~ dress shirts are acceptable. **Shirts should be buttoned down and tucked in.** Inappropriate shirts include t-shirts or muscle shirts.

The administration will be sending the policy to the school solicitor for review.

- **ESSER and External Budget Audit Update**— The school has scheduled a single audit for November 18th. It will also be using the remaining ESSER funds, which will be fully spent by the end of the month.
- **Temporary Naming of Board Secretary** – While Mr. Santana, Board Secretary is on medical leave Ms. Weaver was nominated as interim Board Secretary.

Mr. Lopez moved to **approve Ms. Wanda Weaver as temporary Board Secretary as presented.** Ms. Gutierrez seconded the motion, which was approved unanimously.

- **IU13- Compliance Tracking and Act 168** A database system that is designed to assist HR team in efficiently and effectively processing and tracking essential employment requirements and records. By automating the Act 168 of 2014 process, our Compliance Tracking Module simplifies the management of mandatory trainings and clearances, each with varying renewal dates. The cost is \$1,250 one-time implementation fee, a \$ 500 annual fee for compliance tracking module and 2 per employee for the Act 168 forms. The contract is for 3 years.

As presented, Mr. Lopez moved to **approve the IU13- Compliance Tracking and Act 168 Database system**. Ms. Gutierrez seconded the motion, which was approved unanimously.

- **Authorization to Lease for an SUV for 3 Years** - details of the vehicle options from various dealers: Faulkner To Be Sure is offering a 2024 Chevrolet Traverse with a down payment of \$2,000 and a monthly cost of \$599. Bethlehem Ford has a 2024 Ford Explorer available for a down payment of \$1,000 and a monthly cost of \$540.46. Brown-Daub is presenting two options: a 2024 Grand Cherokee with a down payment of \$0 and a monthly cost of \$582.62, and a 2024 Pacifica with a down payment of \$5,000 and a monthly cost of \$647.15.

As presented, Mr. Lopez moved to **Authorization to Lease the 2024 Jeep Grand Cherokee at Brown-Daub with no money down and monthly payments of \$582.62 for 3 Years**. Ms. Pagan seconded the motion, which was approved unanimously.

- **Plumbing Quotes for Sensor Faucets and Water Heater**- The project involves removing the existing 60-gallon gas water heater and installing a new Bradford White model, including connecting the water lines, testing the operation, and cleaning up afterward. Additionally, 16 lavatory faucets will be replaced with Sloan faucets, and 16 Watts mixing valves will be installed. The cost estimates for the work vary by company: ELEK Plumbing quotes \$10,423 for the water heater and \$12,245 for the faucets, AGENTIS Plumbing quotes \$12,438 for the water heater and \$14,992 for the faucets, and KMB Plumbing quotes \$17,335 for the water heater and \$11,700 for the faucets.

Mr. Lopez moved to **approve working with ELEK Plumbing as recommended by the administration and also to be added as a new vendor**. Ms. Weaver seconded the motion, which was approved unanimously.

- **Administration Staff Goal** – Mr. D. Perez Goals were distributed to the Board for Review.

#### **Personnel**

- Mr. Kyle Seeger – Science Teacher – Resignation
- Ms. Gabriela Villegas – Enrollment & Transportation Support – New Hire - \$43,500
- Ms. Angeny Garcia – P/T Cafeteria Staff – New Hire 9/10/24 - \$16.00 hour & Resignation 9/17-2024

#### **After School Staff - (\$40.00/hour):**

- Michelle Cygan - Anime/Gaming Club
- Samantha Vazquez - Anime/Gaming Club
- Amber Mohring - Literacy Club
- Barb Pizarro - Literacy Club
- Dana Vazquez - Performing Arts Club
- Lydia Colon - Arts and Crafts Club
- Anthony DeNicola - Soccer Club
- Diana Dominguez - Program Facilitator
- Joselin Blanco-Padilla - Program Facilitator

Ms. Weaver moved to **approve personnel as presented**. Mr. Lopez seconded the motion, which was approved unanimously.

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

- Donation of 25 chairs and 4 tables to a church in Allentown

Mr. Lopez moved to **approve the donation as presented**. Ms. Gutierrez seconded the motion, which was approved unanimously.

**Correspondence and Other**

- News Articles
- Ms. Isela Rodriguez thanked the Board and administration for her salary adjustment
- Field Trips:
  - ✓ 1<sup>st</sup> Grade – 10/11/2024 – LV Fruits and Veggies, Bethlehem, PA
  - ✓ Kinder – 10/11/2024 – Unangst Tree Farm, Bethlehem, PA
  - ✓ 2<sup>nd</sup> Grade – 10/18/2024- Unangst Tree Farm, Bethlehem, PA
  - ✓ 7<sup>th</sup> & 8<sup>th</sup> Grade – 10/31/2024 DeSales University (Priscilla Payne Hurd Science Center) Center Valley, PA
  - ✓ 5<sup>th</sup> Grade – 12/13/2024 – Zoellner Arts Center – Bethlehem, PA

Mr. Lopez moved to **approve the field trips as presented, including the transportation costs**. Ms. Gutierrez seconded the motion, and it was approved unanimously.

**The next board meeting** will be on Tuesday, October 22, 2024, at 6:00 p.m. to be held at the community center.

**Adjournment**—Ms. Gutierrez made a motion to adjourn, which Ms. Weaver seconded. There were no questions or comments. The motion was approved unanimously. The meeting was adjourned at 6:57 p.m.

Respectfully signed and submitted for approval by:



Ms. Claudia Parrales- President



Wanda Weaver -Interim Board Secretary

**Lehigh Valley Dual Language Charter School**  
**Board Meeting**  
**CEO/COO and Principal's Report**  
**October 22, 2024**

**1. School Activities**

- Weller Programming - 9/27/24
- Student Government Speeches - 10/11/24
- Picture Day - 10/17/24
- Fiesta Latina: 10/18 (5:30 - 8:00 PM)
- Student Government Voting - 10/25/2024
- Mindful Child Initiative Programming Continues

**Upcoming Events**

- End of 1st Marking Period 10/28/24
- LVDLCS Election Day 11/4/2024
- Professional Development 10/5/2024 (School Closed)
- Early Dismissal / Parent Teacher Conferences - 11/25 and 11/26
- Fall Break 11/27 - 12/2
- Special Education Audit - 12/2

**2. Facilities**

- Fire Drill - 9/19/24 at 2:20 PM (3 min 40 seconds)
- Technology – No issues to report
- Building –
  - Locks/Handle Installation
  - Roof repairs
  - Staff Door Repair

**3. Business Office**

- Enrollment – 462 (as of 10/15//24)
- Transportation – no issues at this time
- Waiting List - 23
- PIMS – All reports have been submitted on time.

**4. Community Support**

- Weller Center Programming: 9/27
- Mindful Child Continues

**5. Student Services**

- Valley Youth House Counseling at LVDLCS weekly on Tuesdays

**6. Programs**

- After School Program - Average Attendance - 61

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



### LVDLCS Fundraising Events 24-25

<b>Month</b>	<b>Activities</b>	<b>Amount Raised</b>	<b>Fund Use</b>
September	Dress Down Day	355.00	Field Trip Transportation
October	Dress Down Day		
November	Dress Down Day		
December	Dress Down Day		
January	Dress Down Day		
February	Dress Down Day		
March	Dress Down Day		
April	Dress Down Day		
May	Dress Down Day		



**Lehigh Valley Dual Language Charter School**

**Financial Statements**

**As of September 30, 2024**

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October 2024

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

This Summary and Management Report presents financial information important to you as members of the school board. You are encouraged to review the various sections of this report and contact Charter Choices management if the need arises for any additional information. Monthly financials are intended to provide a *snapshot* of the financial operation of the school at a specific point in time. *As a result, they are subject to variances due to timing of transactions – as is common when invoices are received after financial reports have been prepared.* It is expected that these transactional variances will be minimized as the fiscal year progresses.

**September Board Summary:**

LVDLCS's Balance Sheet at September 30<sup>th</sup> listed Cash (Checking Account + Investments) at \$3.98M, a decrease of of \$29K since the end of the prior fiscal year (06/30/2024). The school saw an increase of \$83K in District Receivables and a decrease of \$105K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 09/30/24 stands at \$5.32M (which represents 67.2% of Revenues), while Accounts Payable is \$261K and Accrued Payroll is \$167K. For the month ended 09/30/2024, the school has a Net Income (Surplus) of \$418K (a 2.7% Margin), and all of its financial health metrics remain strong: Current Ratio = 9.2 (Standard = 1.1), Debt Ratio = 54.2% (Standard = <85%), and Days COH = 130.3 (Standard = 60 Days).

**1. Balance Sheet**

- For the month ended September 30, 2024, the school's combined Cash and Investment Balances were \$3,980.3K, representing a decrease of \$29.2K as compared to the balances from the prior fiscal year (06.30.2024) due to cash outflows for summer salaries and benefits paid out in the period.
- Total Current Liabilities of \$514.6K decreased \$336.4K, as compared to the prior fiscal year (06.30.2024) mostly due to summer salaries and benefits paid out in the period.
- Noncurrent Assets (\$10.1M) includes the building purchase of August 2021 and the related outstanding debt (\$8.3M) is recorded as a Long-Term Liability.

**2. Budget to Actual for three (3) Months Ended September 30, 2024**

- District Per Pupil Revenues (\$1,693.8K) are under budget by \$32.2K, even though Actual billable student enrollment (462) is higher than budgeted student enrollment (450) by 12 students. This is due to the fact that per pupil revenue (PPR) continues to be billed at 23-24 rates. It is expected that PPR will increase over the next several months as school districts submit PDE Form 363 calculations and revenue "catches up" as a result of increased rates effective for the current fiscal year.
- Total Operating Expenses (\$1,335.8K) are under budget by \$64.2K. This variance is due mostly to lower costs incurred for Professional & Technical Services (-\$49.4), Other Purchased Services (-\$42.7K) offset by higher spending in employee related Benefits (+\$32.0K)
- As a result, the Change in Fund Balance (Net Income) of \$418.0K represents better performance against the budget by \$21.3K.

## Updates

PDE recently released legislative updates that can be found at [this link](#).

Attention should be paid to the following updates to the Charter School Law and Public School Code:

- The board of trustees of a charter school entity shall have no less than five unrelated voting members. If, as of July 11, 2024, a charter school entity has fewer than five non related members serving on the board of trustees, the charter school entity must appoint additional members within 180 days. Within one year of the effective date of the Act, at least one member of the board of trustees of a charter school entity shall be the parent of a student currently enrolled in and attending the charter school entity.
- A charter school entity and any affiliated charter school foundation must make available all annual and federal and state tax filings, by providing copies upon request and posting on their publicly available websites. Additionally, any charter school foundation must make copies of its annual budget available upon request and on the charter school foundation's or charter school entity's publicly accessible website; the annual budget must include the salaries of all employees of the charter school foundation.
- A charter school entity shall form an independent audit committee from its members of the board of trustees to review the charter school entity's annual certified audit related to the operations of the charter school entity.

**Lehigh Valley Dual Language Charter School  
Comparative Balance Sheets - Summary**

Prior Year and Current Month

	Year Ending 06/30/2024	Year To Date 09/30/2024	Variance from 06/30/24
	Unaudited	Actual	Actual
<b>ASSETS</b>			
Current Assets			
Cash & cash equivalents	2,790,417	2,749,924	(40,493)
Investments	1,219,130	1,230,420	11,289
District receivables	585,137	668,328	83,192
State receivables	42,185	-	(42,185)
Federal receivables	105,466	340	(105,126)
Other receivables	879	-	(879)
Other current assets	70,715	69,742	(973)
<b>Total Current Assets</b>	<b>4,813,929</b>	<b>4,718,754</b>	<b>(95,175)</b>
Noncurrent Assets			
Fixed assets	10,078,470	10,078,470	-
Other noncurrent assets	2,147,867	2,324,643	176,776
<b>Total Noncurrent Assets</b>	<b>12,226,337</b>	<b>12,403,113</b>	<b>176,776</b>
<b>TOTAL ASSETS</b>	<b>17,040,266</b>	<b>17,121,867</b>	<b>81,601</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	180,362	260,715	80,353
Accrued salaries & benefits	584,101	167,326	(416,774)
Current portion of debt	85,000	85,000	-
Deferred revenues	1,514	1,515	-
<b>Total Current Liabilities</b>	<b>850,977</b>	<b>514,556</b>	<b>(336,421)</b>
Long-term liabilities			
Long-term notes & leases payable	8,332,681	8,332,681	-
Pension liabilities	5,420,576	5,420,576	-
Other non-current liabilities	58,751	58,751	-
<b>Total Long-term liabilities</b>	<b>13,812,008</b>	<b>13,812,008</b>	<b>-</b>
<b>Total Liabilities</b>	<b>14,662,985</b>	<b>14,326,564</b>	<b>(336,421)</b>
Equity			
	2,377,281	2,795,303	418,022
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,040,266</b>	<b>17,121,867</b>	<b>81,601</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Summary

As of September 30, 2024

	Year To Date 09/30/2024			Year Ending 06/30/2025		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
<b>Average Daily Membership</b>						
ADM - regular education	419	405	14	417	405	12
ADM - special education	43	45	(2)	43	45	(2)
<b>Total Average Daily Membership</b>	<b>462</b>	<b>450</b>	<b>12</b>	<b>460</b>	<b>450</b>	<b>10</b>
<b>REVENUES</b>						
District per pupil revenues	1,693,763	1,724,999	(31,236)	6,877,297	6,899,994	(22,697)
Other Local Revenues	44,476	23,846	20,630	147,638	123,233	24,405
State Revenues	421	3,052	(2,631)	128,936	128,937	(1)
Federal Revenues	15,185	44,843	(29,658)	760,950	758,641	2,309
<b>TOTAL REVENUES</b>	<b>1,753,845</b>	<b>1,796,740</b>	<b>(42,895)</b>	<b>7,914,821</b>	<b>7,910,805</b>	<b>4,016</b>
<b>EXPENDITURES</b>						
Salaries	446,273	449,519	(3,247)	3,389,945	3,393,192	(3,246)
Other Compensation	90,708	85,409	5,299	152,799	147,500	5,298
Benefits	369,780	337,764	32,015	1,910,737	1,878,721	32,016
Professional & technical services	63,647	113,092	(49,444)	331,555	386,073	(54,518)
Property services	72,897	67,052	5,844	288,496	271,837	16,599
Other purchased services	31,743	74,413	(42,669)	502,275	507,773	(5,498)
Supplies	110,489	114,064	(3,575)	345,103	337,600	7,503
Property, furniture & equipment	-	1,423	(1,422)	71,096	72,518	(1,423)
Other expenditures	150,286	157,325	(7,041)	627,148	634,189	(7,040)
Other uses of funds - debt service	-	-	-	85,000	85,000	-
<b>TOTAL EXPENDITURES</b>	<b>1,335,823</b>	<b>1,400,061</b>	<b>(64,240)</b>	<b>7,704,094</b>	<b>7,714,403</b>	<b>(10,309)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>418,022</b>	<b>396,679</b>	<b>21,344</b>	<b>210,727</b>	<b>196,402</b>	<b>14,325</b>

**Lehigh Valley Dual Language Charter Scho**  
**Key Performance Indicators**  
 As of September 30, 2024

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2024	09/30/2024			
	Unaudited	Actual			
<b>Short-Term Indicators</b>					
Total margin	10.5 %	2.7 %		At least 0%	FYE net income / revenue
Current ratio	5.7	9.2		At least 1.1	Current assets / current liabilities
Days cash on hand	69.0	130.3		At least 60 days	Total cash / average daily spend
<b>Long-Term Indicators</b>					
Fund balance	29.7 %	67.2 %		5-12%	% of revenue
Debt ratio	56.5 %	54.2 %		At most 85%	Total liabilities / total assets
<b>Per Pupil Metrics</b>					
Per pupil revenues	36,674	17,132			Revenues / ADM
Per pupil expenditures	32,805	16,676			Expenditures / ADM



## Lehigh Valley Dual Language Charter School

## Comparative Balance Sheets - Detail

## Prior Year and Current Year to Date

	Year Ending	Year To Date	
	06/30/2024	09/30/2024	Increase (decrease)
	Unaudited	Actual	
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & cash equivalents	2,790,417	2,749,924	(40,493)
Investments	1,219,130	1,230,420	11,289
District receivables			
District Per Pupil - 2021-22	(1,607)	(1,608)	-
District Per Pupil - 2022-23	(10,786)	(10,786)	-
District Per Pupil - 2023-24	597,530	(56,759)	(654,289)
District Per Pupil - 2024-25	-	737,481	737,481
Total District receivables	585,137	668,328	83,192
State receivables			
PCCD 22-23 Mental Health	32,186	-	(32,186)
PCCD 22-23 Physical Safety	7,812	-	(7,812)
State Food Program	2,187	-	(2,187)
Total State receivables	42,185	-	(42,185)
Federal receivables			
Title I	32,910	-	(32,910)
Title II	1,333	-	(1,333)
Title IV	2,598	-	(2,598)
IDEA	884	-	(884)
ARP ESSER Learning Loss	1,766	-	(1,766)
ARP ESSER Afterschool Programs	1,019	340	(679)
Federal Lunch Program (NSLP)	64,956	-	(64,956)
Total Federal receivables	105,466	340	(105,126)
Other receivables	879	-	(879)
Other current assets	70,715	69,742	(973)
Total Current Assets	4,813,929	4,718,754	(95,175)
<b>Noncurrent Assets</b>			
<b>Fixed assets</b>			
Land	337,800	337,800	-
Buildings	8,783,066	8,783,067	-
Building Improvements	969,027	969,026	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	124,821	124,821	-
Right to use asset - equipment	185,642	185,642	-
Accumulated depreciation on furniture & equipment	(798,546)	(798,545)	-
Accumulated amortization - right to use assets	(14,149)	(14,150)	-
Total Fixed assets	10,078,470	10,078,470	-
<b>Other noncurrent assets</b>			
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	357,879	-
Revenue Fund	63,800	230,623	166,823
Debt Service Reserve Fund	687,013	695,557	8,543
Repair & Replacement Fund	103,015	104,296	1,281
Cost of Issuance Fund	10,202	10,329	127
Total Other noncurrent assets	2,147,867	2,324,643	176,776
Total Noncurrent Assets	12,226,337	12,403,113	176,776
<b>TOTAL ASSETS</b>	<b>17,040,266</b>	<b>17,121,867</b>	<b>81,601</b>

## Lehigh Valley Dual Language Charter School

## Comparative Balance Sheets - Detail

## Prior Year and Current Year to Date

	Year Ending	Year To Date	
	06/30/2024	09/30/2024	Increase (decrease)
	Unaudited	Actual	
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	180,362	260,715	80,353
Accrued salaries & benefits			
Accrued salaries & benefits	445,832	47,521	(398,311)
PSERS employee contributions	8,495	8,507	13
PSERS employer contributions	129,774	111,289	(18,486)
403b employee contributions	-	9	10
403b employer contributions	-	-	-
Total Accrued salaries & benefits	584,101	167,326	(416,774)
Current portion of debt	85,000	85,000	-
Deferred revenues			
ARP ESSER Summer Programs	1,514	1,515	-
Total Deferred revenues	1,514	1,515	-
Total Current Liabilities	850,977	514,556	(336,421)
Long-term liabilities			
Long-term notes & leases payable	8,332,681	8,332,681	-
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	58,751	58,751	-
Total Long-term liabilities	13,812,008	13,812,008	-
Total Liabilities	14,662,985	14,326,564	(336,421)
Equity			
Nonspendable fund balance	56,860	56,860	-
Restricted fund balance	2,520	(1,365)	(3,885)
Assigned fund balance	3,090,000	3,090,000	-
Unrestricted fund balance	1,805,823	2,227,730	421,907
Net investment in fixed assets	10,078,470	10,078,470	-
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	(7,923,807)	(7,923,807)	-
Total Equity	2,377,281	2,795,303	418,022
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,040,266</b>	<b>17,121,867</b>	<b>81,601</b>

## Budget-vs-Actual - Detail

As of September 30, 2024

	Year To Date 09/30/2024			Year Ending 06/30/2025		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
<b>REVENUES</b>						
District per pupil revenues						
Revenue from districts - regular education	1,361,042	1,370,384	(9,342)	5,512,481	5,481,534	30,947
Revenue from districts - special education	332,337	354,615	(22,278)	1,364,432	1,418,460	(54,028)
Revenue from districts - prior year adjustments	384	-	384	384	-	384
<b>Total District per pupil revenues</b>	<b>1,693,763</b>	<b>1,724,999</b>	<b>(31,236)</b>	<b>6,877,297</b>	<b>6,899,994</b>	<b>(22,697)</b>
Other Local Revenues						
Interest	44,025	20,071	23,954	104,239	80,286	23,954
Student activity fees	-	1,785	(1,786)	17,853	17,852	-
Restricted contributions	450	-	450	5,652	5,202	450
Miscellaneous local revenues	1	1,990	(1,988)	19,894	19,893	1
<b>Total Other Local Revenues</b>	<b>44,476</b>	<b>23,846</b>	<b>20,630</b>	<b>147,638</b>	<b>123,233</b>	<b>24,405</b>
State Revenues						
Health services subsidy (SHARRS)	-	-	-	8,217	8,217	-
PCCD 22-23 Mental Health	(1)	-	-	69,999	70,000	(1)
Ready to Learn block grant	-	-	-	20,191	20,191	-
State food program revenue	422	3,052	(2,631)	30,529	30,529	-
<b>Total State Revenues</b>	<b>421</b>	<b>3,052</b>	<b>(2,631)</b>	<b>128,936</b>	<b>128,937</b>	<b>(1)</b>
Federal Revenues						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	-	-	(1)	227,702	227,703	-
Title II	-	-	-	21,378	21,378	-
Title III	-	-	-	16,935	16,935	-
Title IV	(1)	-	-	17,348	17,348	(1)
Federal school lunch program	12,876	44,843	(31,967)	448,429	448,428	-
ARP ESSER learning loss	1,630	-	1,630	1,630	-	1,631
ARP ESSER summer programs	680	-	680	679	-	679
<b>Total Federal Revenues</b>	<b>15,185</b>	<b>44,843</b>	<b>(29,658)</b>	<b>760,950</b>	<b>758,641</b>	<b>2,309</b>
<b>TOTAL REVENUES</b>	<b>1,753,845</b>	<b>1,796,740</b>	<b>(42,895)</b>	<b>7,914,821</b>	<b>7,910,805</b>	<b>4,016</b>
<b>EXPENDITURES</b>						
Salaries						
Regular Instruction	212,567	190,210	22,356	2,114,671	2,092,315	22,356
Special Education	8,087	7,637	450	84,451	84,000	451
Administration	157,955	170,577	(12,621)	726,545	739,167	(12,622)
Student & Staff Support	57,726	61,651	(3,926)	389,525	393,450	(3,925)
Noninstructional	9,938	19,444	(9,506)	74,753	84,260	(9,506)
<b>Total Salaries</b>	<b>446,273</b>	<b>449,519</b>	<b>(3,247)</b>	<b>3,389,945</b>	<b>3,393,192</b>	<b>(3,246)</b>
Other Compensation						
Employee insurance opt-out	4,154	409	3,745	8,245	4,500	3,744
Bonuses	86,554	85,000	1,554	144,554	143,000	1,554
<b>Total Other Compensation</b>	<b>90,708</b>	<b>85,409</b>	<b>5,299</b>	<b>152,799</b>	<b>147,500</b>	<b>5,298</b>
Benefits						
Medical insurance	152,759	158,626	(5,868)	628,637	634,504	(5,867)
Dental insurance	11,416	12,687	(1,270)	49,478	50,749	(1,271)
Life insurance	5,428	5,741	(313)	22,650	22,963	(313)

**Budget-vs-Actual - Detail**

As of September 30, 2024

	Year To Date 09/30/2024			Year Ending 06/30/2025		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Other group insurance	3,468	1,731	1,738	12,417	10,680	1,738
Social security contributions	41,210	33,327	7,883	266,843	258,960	7,882
PSERS defined benefit plans	86,999	69,319	17,680	502,016	484,336	17,680
Tuition reimbursement	9,932	-	9,932	32,030	22,098	9,932
Unemployment compensation	613	-	613	23,567	22,953	613
Workers' compensation	14,138	19,712	(5,574)	14,138	19,712	(5,573)
Retirement contributions - non-PSERS	6,872	15,391	(8,519)	128,427	136,947	(8,519)
Other employee benefits	36,945	21,230	15,714	230,534	214,819	15,714
<b>Total Benefits</b>	<b>369,780</b>	<b>337,764</b>	<b>32,015</b>	<b>1,910,737</b>	<b>1,878,721</b>	<b>32,016</b>
<b>Professional &amp; technical services</b>						
Other contracted teaching services	13,230	4,000	9,230	49,230	40,000	9,230
Summer program services	-	66,000	(66,000)	-	66,000	(66,000)
Special education services	-	-	-	8,749	8,749	-
Other professional services	1,418	5,425	(4,007)	71,352	75,359	(4,007)
Professional development	1,025	-	1,025	36,064	35,039	1,025
Student health services	1,700	-	1,700	13,713	12,014	1,700
IT services	641	3,128	(2,487)	10,025	12,512	(2,487)
Audit services	17,281	7,573	9,709	27,354	22,718	4,635
Payroll services	4,424	4,594	(171)	18,206	18,376	(170)
Legal services	112	-	113	5,932	5,820	113
Business services	20,499	22,372	(1,873)	87,614	89,486	(1,873)
Security services	3,317	-	3,317	3,317	-	3,317
<b>Total Professional &amp; technical services</b>	<b>63,647</b>	<b>113,092</b>	<b>(49,444)</b>	<b>331,555</b>	<b>386,073</b>	<b>(54,518)</b>
<b>Property services</b>						
Building rental & CAM	12,012	5,953	6,059	29,871	23,811	6,060
Maintenance & repairs	45,021	36,593	8,428	152,428	150,000	2,428
Custodial services	550	-	550	550	-	550
Utilities	8,376	24,293	(15,917)	98,009	97,172	837
Copier leases	6,938	213	6,724	7,578	854	6,724
<b>Total Property services</b>	<b>72,897</b>	<b>67,052</b>	<b>5,844</b>	<b>288,436</b>	<b>271,837</b>	<b>16,599</b>
<b>Other purchased services</b>						
Student transportation	-	1,812	(1,811)	5,435	7,246	(1,811)
Auto insurance	-	-	-	1,443	1,443	-
General property & liability insurance	18,042	18,000	42	22,043	21,852	191
Other insurance	-	-	-	6,171	6,171	-
Telecommunications services	(265)	10,505	(10,771)	41,270	42,041	(771)
Postage & shipping	1,666	1,326	341	5,643	5,303	340
Advertising	-	103	(103)	1,035	1,138	(102)
Food service management - food costs	11,007	41,985	(30,977)	415,896	419,850	(3,955)
Travel	4	96	(93)	293	386	(93)
Miscellaneous purchased services	1,289	586	703	3,046	2,343	703
<b>Total Other purchased services</b>	<b>31,743</b>	<b>74,413</b>	<b>(42,669)</b>	<b>502,275</b>	<b>507,773</b>	<b>(5,498)</b>
<b>Supplies</b>						
Instructional supplies	36,739	23,421	13,317	93,196	93,686	(490)
Special education supplies	-	1,786	(1,786)	5,358	7,144	(1,786)
Health supplies	-	891	(891)	8,908	9,798	(891)
Administration	950	3,038	(2,087)	10,432	12,520	(2,087)
Maintenance Supplies	6,591	10,611	(4,020)	38,424	42,444	(4,020)
Food	23	816	(794)	2,474	3,268	(794)
Meals & refreshments	1,205	580	626	3,078	2,452	626

**Budget-vs-Actual - Detail**

As of September 30, 2024

	Year To Date 09/30/2024			Year Ending 06/30/2025		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Books & curricula	34,381	64,540	(30,159)	131,459	129,079	2,380
Tech supplies & software	30,595	8,381	22,215	48,084	33,524	14,560
Other general supplies	5	-	5	3,690	3,685	5
<b>Total Supplies</b>	<b>110,489</b>	<b>114,064</b>	<b>(3,575)</b>	<b>345,103</b>	<b>337,600</b>	<b>7,503</b>
Property, furniture & equipment						
Furniture & equipment	-	1,423	(1,422)	39,269	40,691	(1,423)
Computers	-	-	-	31,827	31,827	-
<b>Property, furniture &amp; equipment</b>	<b>-</b>	<b>1,423</b>	<b>(1,422)</b>	<b>71,096</b>	<b>72,518</b>	<b>(1,423)</b>
Other expenditures						
Dues & fees	4,346	9,829	(5,484)	35,482	40,966	(5,483)
Bank fees	228	52	176	608	432	175
Interest expense	145,250	144,287	962	578,112	577,150	963
Late fees	-	-	-	13	13	-
Scholarships	-	-	-	3,000	3,000	-
Fees for student activites/trips	462	3,157	(2,695)	9,933	12,628	(2,695)
<b>Other expenditures</b>	<b>150,286</b>	<b>157,325</b>	<b>(7,041)</b>	<b>627,148</b>	<b>634,189</b>	<b>(7,040)</b>
Other uses of funds - debt service						
Redemption of principal	-	-	-	85,000	85,000	-
Other uses of funds - debt service	-	-	-	85,000	85,000	-
<b>TOTAL EXPENDITURES</b>	<b>1,335,823</b>	<b>1,400,061</b>	<b>(64,240)</b>	<b>7,704,094</b>	<b>7,714,403</b>	<b>(10,309)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>418,022</b>	<b>396,679</b>	<b>21,344</b>	<b>210,727</b>	<b>196,402</b>	<b>14,325</b>

## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
09/06/2024	DUCTZ of the Greater Poconos	Building maintenance & repairs	Mechanically clean duct-work	21,400.00
09/11/2024	Mindful Child Initiative	Professional educational services - other	Elementary School Mindfulness Lessons, Middle School Mindfulness Lessons	13,230.00
09/23/2024	Lintons Food Service Management	Food service management - food costs	For The Month: August 2024	11,007.50
09/13/2024	Charter Choices, Inc.	Accounting services	Outsourced Business Services C-000047	6,833.00
09/13/2024	Wright Specialty Premium Trust	General property & liability insurance	09/01/2024 to 09/30/2024 Commercial Package 7NA5CP0001285-02	5,649.00
09/11/2024	Diefenderfer Electrical Contractors	Building maintenance & repairs	New Gym Lighting	4,900.00
09/25/2024	Scholastic Inc.	Books	Acct number 0821742	3,785.43
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period	3,439.81
09/13/2024	TuWay Communications	General supplies	10/01/24 to 10/31/24 Motorola SL3500e Portable Radios (Qty 3 @ 976.84 Each), Programming to LVDLCS Spec. (Qty: 3 @ \$25.00 each)	3,005.52
09/17/2024	Lakeshore Learning Materials	General supplies	WEB ORDER: 594077256 FLX-SPACE GRAY 4X6 RECT CRPT, CALMING COLORS CARPET FOR 12, FLEX-SPACE CLASSRM CRPT-30, 6FT CHARCOAL ROUND CARPET	2,740.45
09/13/2024	PPL Electric Utilities - 20029	Electricity	Acct Number#98220-20029 - Meter 300959298 Usage from August 1 to August 30	2,721.89
09/13/2024	Leslie Figueroa	Tuition reimbursement	COURSE SPED 410: Ethics & Professional Conduct, SPED 418: Alternative Curricular Approaches - May 16 to August 9, 2024	2,500.00
09/23/2024	Eastern Time Inc.	Security & safety services	NYQUIST IP PAGING SYSTEM - VoIP 8" CEILING, NYQUIST IP PAGING SYSTEM - DIGITAL CALL SWITCH	2,302.00
09/27/2024	Lightspeed Systems, LLC	Technology supplies & software	CLRM-1 Classroom Management [1-Yr Option] 10/17/24-10/16/25	2,277.09
09/26/2024	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0277014-000 copier rental - Coverage Period - 08/31/2024-09/29/2024	2,150.73
09/25/2024	Stotz & Fatzinger Office Supply	General supplies	Classroom Supplies	2,137.28
09/30/2024	Smart Digital Tech	Technology supplies & software	LVDLCS CCTV Agreement CCTV Maintenance Agreement	1,811.56
09/13/2024	4imprint	General supplies	Oversized Striped Picnic & Beach Blanket	1,522.33
09/27/2024	Vista Higher Learning	Books	Encuentros 2022 L2 Cuaderno de practica (10-Pack), Encuentros 2022 L2 Cuaderno de practica	1,448.53
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period	1,440.44

## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
09/20/2024	Uline	General supplies	10/01/24 to 10/31/24 CUSTOMER NUMBER 11723132 12X2000 REYNOLDS FILM- CUTTERBOX XPRESS- NAP KRAFT NAPKINS 12PK/CT 6X24 SILICONE PARCHMENT PAPER	1,107.38
09/23/2024	Verizon Wireless	Telecommunications ser- vices	Account # 823032866-00001 - Jul 26 - Aug 25	1,028.42
09/23/2024	Miers Insurance	General property & liability insurance	2024-25 Cyber Liability	1,000.00
09/20/2024	Matrix Roofing Systems	Building maintenance & repairs	Job: WO #1979	947.70
09/27/2024	Lakeshore Learning Mate- rials	General supplies	WEB ORDER: 597770924	927.61
09/06/2024	DUCTZ of the Greater Poconos	Building maintenance & repairs	1. Remove a piece of cell- ing track from a non-public location in the school. 2. Re-use this ceiling track in the hallway. 3. Take the vent that was previously blowing air above the cell- ing in the hallway. 4. In- stall this vent in the hall- way ceiling grid to allow it to deliver air directly to the hallway.	895.00
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	876.55
09/11/2024	Mindful Child Initiative	Professional development	Staff Mindfulness Training	700.00
09/27/2024	Discount School Supply	General supplies	PRIMARY COLOR CARD- STOCK-100 SHEETS, WSH WATERCLR PLLTS 8 CLRS & BRSH EA 8PKSBVWW8, 36" W, 1000 FT, 40LB TAN BUTCHER ROLL 36TAN, DUAL SURFACE ROLL- BRIGHT GREEN (#K482) DSBG, DUAL SURFACE ROLL - ROYAL BLUE (#63200) DSRB, SHARPIE FINE POINT BLK- SET OF 12, SHARPIE FINE POINT CLR- SET OF 12, 8 CRAYOLA WASHABLE WATERCOLORS	691.75
09/27/2024	Gorman & Associates, P.C.	Audit services	Cash confirmations from confirmations.com LV Dual Language 23-24 au- dit	681.16
09/11/2024	Diefenderfer Electrical Contractors	Building maintenance & repairs	INSTALLED MOTION SENSORS PER FWO 375162	590.73
09/24/2024	Sunshines Janitorial	Custodial services	High and low dusting: In- door playground high and low dusting includes pipes and walls and playground equipment	550.00
09/13/2024	Wright Specialty Premium Trust	General property & liability insurance	09/01/2024 - 09/01/2025 Liability-Excess 7NA5FF000090402	495.00
09/13/2024	Wright Specialty Premium Trust	General property & liability insurance	09/01/2024 to 09/01/2025 Commercial-Auto 7NA5CA000094302	408.50



## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
09/23/2024	Danielle Sodl	Professional educational services - other	School Nurse overview - 4hours, CSN immunizations	400.00
09/13/2024	Memic Indemnity Co	Workers' compensation	POLICY: 3102807174 PERIOD: 07/01/2023 to 07/01/2024	370.00
09/03/2024	Lakeshore Learning Materials	General supplies	WEB ORDER: 589070450 - SUPER SAFE RING TOSS, CHESS TEACHER, SMATH, MATH ESSENTIALS PSTR PK, GIANT MAG GRAPH ARRAY CHART, PRIVACY PARTITION-SET OF 10, GIANT MAG DRAW-WRITE PAGE, LAKESHORE 19-20 APPLE PLNBK	362.41
09/11/2024	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	344.86
09/20/2024	Uline	General supplies	CUSTOMER NUMBER 11723132 12X2000 REYNOLDS FILM-CUTTERBOX XPRESS-NAP KRAFT NAPKINS 12PK/CT 6X24 SILICONE PARCHMENT PAPER	320.07
09/13/2024	Cintas Corporation # 101	General supplies	Supplies - Account #15528479	306.59
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	304.83
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	301.50
09/13/2024	Ballet Guild of Lehigh Valley	Fees for student activities/trips	The Nutcracker 2024 - December 13, 2024 10:00 am	300.00
09/23/2024	Cintas Corporation # 101	General supplies	Supplies - Account #15528479	291.08
09/23/2024	Cintas Corporation # 101	General supplies	Supplies - Account #15528479	291.08
09/20/2024	Agentis Plumbing	Building maintenance & repairs	CUST # 0043437 - Service date: 8/16/24 Leaking water heater	245.00
09/13/2024	601 Broad Development Group, LLC	Water & sewage	New Submeter 15,400 Current Reading 123,400 Previous ready 106,600 Usage 16,800	221.42
09/13/2024	Lakeshore Learning Materials	General supplies	WEB ORDER: FLEX-SPACE STUDENT LAP DESK, READING COMP QUICKIES-GR.2-3, PHONICS QUICKIES - GR.2-3, LANG SKILLS QUICKIES-GR.2-3	217.90
09/13/2024	UGI Utilities, Inc.8355	Natural gas	Account Number 411002358355 07/25/2024 to 08/22/2024 (29 days)	183.01
09/13/2024	All Affordable Pest Control	Extermination services	Acct # 3251 General Pest Control Service	180.00
09/23/2024	All Affordable Pest Control	Extermination services	Acct # 3251 General Pest Control Service	180.00
09/04/2024	Altronics Security Systems	Security & safety services	Customer ID 6729 - rewired door sensor and put it on zone 10. also helped customer reconfigure zone list due to it not	170.00

## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
09/13/2024	RCN	Telecommunications ser- vices	being fully updated. tested whole system as per cus- tomer's request. system normal upon departure. Acct #4201-0782615-01 High Speed Internet	147.53
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	135.11
09/13/2024	DUCTZ of the Greater Poconos	Building maintenance & repairs	1. Remove a piece of ceil- ing track from a non-public location in the school. 2. Re-use this ceiling track in the hallway. 3. Take the vent that was previously blowing air above the ceil- ing in the hallway. 4. In- stall this vent in the hall- way ceiling grid to allow it to deliver air directly to the hallway.	130.00
09/11/2024	Keith's Lock & Door Ser- vice	Building maintenance & repairs	Service call and labor	124.00
09/27/2024	Lakeshore Learning Mate- rials	General supplies	WEB ORDER: 597791960 9IN X 11.5IN POUCHES- 100PK, POP-LEARN LET- TERS-NUMBR5 GAME, POP TO WIN MATH GAME - GR.4	103.47
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	100.50
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	100.50
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	100.50
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	100.50
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	100.50
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	100.50
09/23/2024	Guardian Dental	Prepaid expenses	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 10/01/24 to 10/31/24	100.50
09/06/2024	DUCTZ of the Greater Poconos	Building maintenance & repairs	Fabricate metal patch to close the hole in ductwork over the cafeteria. install and insulate patch.	95.00
09/27/2024	Discount School Supply	General supplies	Math is Everywhere! Trail Game, Crack The Code CVC Word Puzzles	79.26
09/13/2024	PPL Electric Utilities - 40013	Electricity	Acct Num- ber#68577-40013 - Meter 301499155 Usage from Aug 1 to Aug 30	73.80
09/23/2024	Elsie J. Perez Garcia	Other employee benefits	Gym Reimbursement	60.00

## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
09/25/2024	Stotz & Fatzinger Office Supply	General supplies	PAP2254: PENCIL, BLK WARRIOR, #2HB, DZ-DZ, EPI19501X: SHARP-ENER, PENCIL, ELECTRIC,M - EA DIX13953: PENCIL, WOODEN, #2HB, BLK, 12CT - DZ	42.67
09/27/2024	MacMain Leinhauser, LLC	Legal services	Account No# 30047.001 Research specifics of court ruling against Allentown School District at client's request.	37.50
09/23/2024	Selective Insurance Company 546	General property & liability insurance	Account number: 415-297-822	30.00
09/13/2024	Fraser Advanced Information Systems	Copier leases	Acct. No. LV17 SHARP BP-NT705 BLACK TONER	10.00
09/23/2024	Fraser Advanced Information Systems	Copier leases	Acct. No. LV17 SHARP BP-NT705 BLACK TONER	10.00
<b>Sum Total</b>				<b>113,973.95</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2024-25 as of 09/30/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	588,534.44	199,305.02	787,839.46	466,381.20	.00	.00	466,381.20	321,458.26
Bethlehem Area SD	120481002	619,909.20	114,028.01	733,937.21	440,821.20	.00	.00	440,821.20	293,116.01
Boyetown Area SD	114060753	.00	.00	.00	.00	2,456.25	.00	2,456.25	-2,456.25
Catasauqua Area SD	121391303	3,889.13	.00	3,889.13	.00	.00	.00	.00	3,889.13
East Penn SD	121392303	7,204.03	.00	7,204.03	8,404.70	.00	.00	8,404.70	-1,200.67
Easton Area SD	120483302	35,998.70	8,336.27	44,333.97	.00	.00	.00	.00	44,333.97
Northampton Area SD	120484903	18,003.99	.00	18,003.99	12,002.70	.00	.00	12,002.70	6,001.29
Parkland SD	121395103	27,841.05	.00	27,841.05	7,954.59	.00	.00	7,954.59	19,886.46
Quakertown Community SD	122098403	12,514.91	.00	12,514.91	.00	.00	.00	.00	12,514.91
Salisbury Township SD	121395603	4,391.12	.00	4,391.12	.00	.00	.00	.00	4,391.12
Saucon Valley SD	120486003	4,448.48	10,668.38	15,116.86	15,116.86	.00	.00	15,116.86	.00
Southern Lehigh SD	121395703	2,760.08	.00	2,760.08	2,760.08	.00	.00	2,760.08	.00
Whitehall-Coplay SD	121397803	32,513.20	.00	32,513.20	.00	.00	.00	.00	32,513.20
Wilson Area SD	120488603	3,033.55	.00	3,033.55	.00	.00	.00	.00	3,033.55
<b>Totals:</b>		<b>1,361,041.88</b>	<b>332,336.68</b>	<b>1,693,378.56</b>	<b>953,441.33</b>	<b>2,456.25</b>	<b>.00</b>	<b>955,897.58</b>	<b>737,480.98</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2023-24 as of 09/30/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,378,584.58	888,546.08	3,267,130.66	3,273,066.69	.00	.00	3,273,066.69	-5,936.03
Bethlehem Area SD	120481002	2,418,926.01	459,712.50	2,878,638.51	2,878,254.13	.00	.00	2,878,254.13	384.38
Boyerstown Area SD	114060753	14,737.52	.00	14,737.52	.00	12,767.15	.00	12,767.15	1,970.37
Catasauqua Area SD	121391303	25,602.47	.00	25,602.47	25,602.47	.00	.00	25,602.47	.00
East Penn SD	121392303	14,408.06	.00	14,408.06	14,408.06	.00	.00	14,408.06	.00
Easton Area SD	120483302	115,195.84	33,341.07	148,536.91	160,914.99	.00	.00	160,914.99	-12,378.08
Nazareth Area SD	120484803	9,510.80	.00	9,510.80	14,366.76	.00	.00	14,366.76	-4,855.96
Northampton Area SD	120484903	74,707.22	.00	74,707.22	98,650.60	.00	.00	98,650.60	-23,943.38
Parkland SD	121395103	25,058.25	.00	25,058.25	27,724.88	.00	.00	27,724.88	-2,666.63
Quakertown Community SD	122098403	30,419.58	.00	30,419.58	30,592.10	.00	.00	30,592.10	-172.52
Salisbury Township SD	121395603	667.45	.00	667.45	7,159.65	.00	.00	7,159.65	-6,492.20
Saucon Valley SD	120486003	13,240.10	38,995.59	52,235.69	52,235.69	.00	.00	52,235.69	.00
Southern Lehigh SD	121395703	32,029.06	.00	32,029.06	34,698.15	.00	.00	34,698.15	-2,669.09
Whitehall-Coplay SD	121397803	108,203.93	.00	108,203.93	108,203.93	.00	.00	108,203.93	.00
<b>Totals:</b>		<b>5,261,290.87</b>	<b>1,420,595.24</b>	<b>6,681,886.11</b>	<b>6,725,878.10</b>	<b>12,767.15</b>	<b>.00</b>	<b>6,738,645.25</b>	<b>-66,759.14</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2022-23 as of 09/30/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,252,493.20	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	386,846.19	2,610,340.68	2,610,340.68	.00	.00	2,610,340.68	.00
Boyetown 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	77,961.74	.00	77,961.74	77,961.74	.00	.00	77,961.74	.00
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
<b>Totals:</b>		<b>5,099,643.44</b>	<b>1,066,110.14</b>	<b>6,165,753.58</b>	<b>6,172,570.70</b>	<b>28,569.63</b>	<b>24,600.78</b>	<b>6,176,539.55</b>	<b>-10,785.97</b>