

**Lehigh Valley Dual Language Charter School**

**Board of Trustee Meeting**

**Agenda**

**Board of Trustees**

**Tuesday September 24, 2024**

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

1. Approval of LVDLCS August 20, 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 - \$13,769
  - Ductz Cleaning Report
6. New Business
  - WIDA Access Summary
  - Instructional Program Summary
  - Employee Dress Code revision- First Reading
  - ESSER and External Budget Audit Update
  - Temporary Naming of Board Secretary - Approval
  - IU13-Compliance Tracking & Act 168 – Approval
  - Authorization to Lease for an SUV for 3 years - Approval
  - Plumbing Quotes for Sensor Faucets and Water Heater – Approval
  - Administration Staff Goal – Mr. D. Perez
7. 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
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
  - News Articles
  - ASD Court Case
10. Next Board Meeting-Tuesday, October 22, 2024, at LVDLCS at 6:00 p.m.
11. Adjournment

**Lehigh Valley Dual Language Charter School  
Board of Trustees Meeting  
Tuesday, August 20, 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,

**Excused:** Mr. Santana

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

**Google Meet:** Ms. Weaver, Board Member, Dr. Rance-Roney, Mrs. Gutierrez, Ms. Pagan – Board Members, Jesse Bean, Jose Parrilla – Charter Choices, Ms. Montes, Ms. Chaves, Ms. Sarmiento,

**Approval of Minutes**

Mrs. Parrales requested a review of the board meeting minutes on July 23, 2024.

Mr. Lopez moved to **approve the July 23, 2024, meeting minutes**. Dr. Rance-Roney seconded the motion, which was approved unanimously.

**EXECUTIVE SESSION – 6:04 p.m. to 6:08 p.m. to discuss legal action. This session was held to discuss facility security breach.**

**CEO/COO and Principal Report**

**1. School Activities**

- Summer Program: 7/15 - 7/25
- Kinder Smart Start: 8/13, 8/14, and 8/15

**Upcoming Events**

- Family Visitation Day: 8/23/24 from 10:15 a.m. - 12:15 p.m.
- First Day of School: 8/26/24
- Open House: 9/4/24 from 6:00 - 7:30 p.m.
- Weller Center Programming: 9/6
- Smiles Dental: 9/9 and 9/10

**2. Facilities**

- Fire Drills - None scheduled for summer months
- Technology – Updating / Servicing Chromebooks and Smart Projectors
- Building –
  - Locks/Handle Installation
  - Duct Cleaning
  - Vape Sensors and Notifications are fully functional

**3. Business Office**

## LVDLCS Board Meeting Minutes – August 20, 2024

- Enrollment – 465 (as of 8/12/24)
- Transportation – waiting for district transportation lists (as of 8/12/24)
- Waiting List – Fluctuating based on new enrollment packets completed
- PIMS – All reports have been submitted on time.

### 4. Community Support

- Weller Center Programming is scheduled for 9/6 and 9/27

### 5. Student Services

- Valley Youth House Counseling will begin in September
- Smiles Dental is scheduled for 9/9 and 9/10

### 6. Programs

- Summer Program - Average Attendance: 36
  - 15 students with perfect attendance

### 7. Leadership Team Meetings – held weekly

**Financial Report and Approval of Payments:** Mr. Bean guided the Board through the review of finances; LVDLCS's Balance Sheet on July 31 showed Cash (Checking Account + Investments) at \$4.2M, an increase of \$183K since the end of the prior year (06/30/2024). The school saw a decrease of \$65K in District Receivables and a decrease of \$84K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) on 07/31/24 has grown to \$5.15M (which represents 65% of Revenues), while Accounts Payable is \$107K and Accrued Payroll is \$387K. For the one month ending 07/31/2024, the school has a Net Income (Surplus) of \$180K (a 2.5% Margin), and all of its financial health metrics remain strong: Current Ratio = 8.3 (Standard = 1.1), Debt Ratio = 54.8% (Standard = <85%), and Days COH = 140.7 (Standard = 60 Days)

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

### Old Business

- **Outstanding Scholar Award Update**—Up to date, \$13,769.
- **Gala Committee**— Save the Date of April 5, 2025, was sent to all staff.
- **Employee Dress Code Policy 2nd Reading:** The dress code should be updated to reflect the two major recommendations from the survey: sleeveless shirts and skin-tight clothing.

Ms. Parrales moved to **approve the Employee Dress Code Policy** update as presented. Dr. Rance-Roney seconded the motion, which was approved unanimously.

### New Business

- **Medical Leave for Board Member**—**Mr. Santana** is requesting medical leave from his position as secretary of the Board. The Board thanked Mr. Santana for his years of service to the school.

Mr. Lopez moved to **approve three Months of Medical Leave for Mr. Santana**. Mrs. Gutierrez seconded the motion, which was approved unanimously.

- **Act 55 Board Members Meeting Schedule**—Distributed to the Board. The Act 55 training is provided by the Pennsylvania Coalition of Public Charter Schools. It is free to us, as we pay yearly dues to be part of the Coalition. New trustees are required to take the initial training only once. They take the advanced training if/when they are reappointed or re-elected.
- **LVDLCS 24-25 Targeted School Improvement Plan**—LVDLCS will provide additional support for all parents (with a focus on EL parents) through increased parent workshops in their native language. In addition, LVDLCS will provide attendance education at these parent workshops to improve regular attendance numbers across the entire population.

LVDLCS will implement a schedule change that allows Kindergarten, First, and Second grades to have their own designated MTSS block to allow for smaller group sizes in those grades.

Mr. Lopez moved to **approve the LVDLCS 24-25 Targeted School Improvement Plan**. Mrs. Gutierrez seconded the motion, which was approved unanimously.

- **After-School Program Proposal**—The Program aims to increase student academic success and overall satisfaction with school. This programming will be available to all levels of students, not just those who struggle academically. Target Population: LVDLCS students in grades Third through Eighth. Maximum Number of Student Participation: 100 students. The program will run for 11 weeks in the Fall (9/23/24 – 12/12/24) and 11 weeks in the Winter/Spring (2/24/25 – 5/15/24) for 22 weeks.

Total After-School Programming Cost:

Staffing: \$56,320.00 (30% - taxes/benefits = \$16,896.00) = Total Staffing Cost: \$73,216.00

Materials: \$1,400.00 (\$100.00 material budget for each club each session)

Total Cost at Full Enrollment: \$74,616.00.

Ms. Parrales moved to **approve offering After School Program Proposal as presented**. Ms. Pagan seconded the motion, which was approved unanimously.

- **Authorization to do an RFP for Lighting Replacement**—The administration is asking to seek professional assistance, like W2A, in a request for proposal (RFP) to replace all lighting throughout the school.

As presented, Mr. Lopez moved to **Authorize the Administration for an RFP for Lighting Replacement**. Ms. Weaver seconded the motion, which was approved unanimously.

- **PSDLAF Account increase of \$250,000** - The school is utilizing our fully liquid PSDMAX Series (withdrawals permitted daily before Fund close (12:00 p.m. ET). Interest is calculated daily and paid on the final business day of each month. The Fund closes daily at 12:00 p.m. ET. All same-day money movement must be completed before this time. At Fund close, end-of-day balances are invested in the PSDMAX Fund, earning our competitive daily interest rate. The PSDMAX Series offers a competitive daily liquid rate (currently 5.11%). If there is no immediate need for the funds, we could explore other options within our Fixed Rate investment program. These may include FDIC-insured CDs,

Collateralized fixed-term investments, US Treasury investments, etc. I am happy to discuss additional options in more detail if you want to schedule a call. The Board would like to increase the amount to the account by an additional \$250,000.

As presented, Mr. Lopez moved to **approve increasing the PSDLAF account by an additional \$250,000**. Mrs. Gutierrez seconded the motion, which was approved unanimously.

- **Administration Staff Goal** – Distributed to the Board for Review.
- **Pennsylvania Coalition of Public Charter Schools (PCPCS) Annual Conference 2024**– October 8-10, 2024 in Lancaster, PA. The Board will notify the administration if interested in attending to include the cost of the conference and hotel accommodations.

Ms. Parrales moved to **approve the cost of attending the 2024 PCPCS Annual Conference as presented**. Dr. Rance-Roney seconded the motion, which was approved unanimously.

- **LVDLCS List of Accomplishments Update** – Distributed to the Board.
- **Seek Authorization to Lease for an SUV** – **This will be addressed next month.**
- **Approve Authorization for the administration to apply for an M&T Business Credit Card with a \$50,000 limit and 1.5 % cash back.** The administration requests a credit card with a higher credit limit for extraordinary purchases. This card is needed because our current card has a limit of \$5,000. The people authorized to use the card would be Ms. Elsie Perez – CEO/COO

Mr. Lopez moved to **authorize the administration to apply for an M&T Business Credit Card with a \$50,000 limit and 1.5 % cash back, as presented**. Ms. Parrales seconded the motion, which was approved unanimously.

#### **Personnel**

- 4<sup>th</sup> Grade Teacher – Sara Myer - New Teacher- Salary: \$52,000
- 3rd Grade Spanish Teacher - Anna Gonzalez - Salary: \$52,000
- Teacher Assistant – Priscilla Delgado -Salary: \$46,319.00

Mr. Lopez moved to **approve personnel as presented**. Dr. Rance-Roney seconded the motion, which was approved unanimously.

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

- Thank you to DLP for the backpack donations to the Allentown School District

#### **Correspondence and Other**

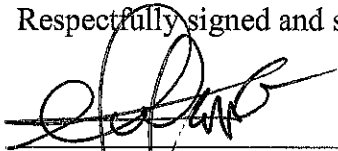
- News Article
- Ms. Parrales shared regarding the Mindfulness seminar she attended during professional development, it is a great program that will be used with our students

**The next board meeting** will be on Tuesday, September 26, 2024, at 6:00 p.m. to be held at the community center.

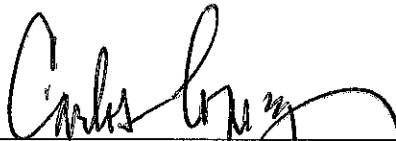
LVDLCS Board Meeting Minutes – August 20, 2024

**Adjournment**—Ms. Weaver made a motion to adjourn, which Mrs. Gutierrez seconded. There were no questions or comments. The motion was approved unanimously. The meeting was adjourned at 6:59 p.m.

Respectfully signed and submitted for approval by:



Ms. Claudia Parrales- President



Mr. Carlos Lopez - Treasurer for  
Mr. Joshua Santana - Board Secretary

**Lehigh Valley Dual Language Charter School**  
**Board Meeting**  
**CEO/COO and Principal's Report**  
**September 24, 2024**

**1. School Activities**

- Family Visitation Day: 8/23/24 from 10:15 AM - 12:15 PM (Event Report Attached)
- First Day of School: 8/26/24
- Open House: 9/4/24 from 6:00 - 6:30 PM (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 PM)

**2. Facilities**

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

**3. 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.

**4. 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

**5. Student Services**

- Valley Youth House Counseling at LVDLCS weekly on Tuesdays
- Smiles Dental provided services on 9/9, 9/10, and 9/11

**6. Programs**

- After School Program begins 9/23 - 75 students enrolled into 5 clubs

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

### LVDLCS Fundraising Events 24-25

Month	Activities	Amount Raised	Fund Use
September	Dress Down Day		
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		

School	Number of Students
Allen	3
Dieruff	12
Building 21	0
Liberty	9
Freedom	3
LVA	1
Charter Arts	0
Executive Education	1
Lincoln Leadership	1
Innovative	2
Roberto Clemente CS	0
Whitehall	1
Central Catholic	1
Commonwealth Cyber Charter	1
Emmaus HS	1
Relocation out of state/country	1

#### **LVDLCS 8<sup>th</sup> Grade Student Records Requests Received**

**Total 8th graders in 2024: 44**

**Total Records Requests as of 8/24/24: 37**





## Open House

September 4, 2024 (6:00 – 7:30 PM) Kindergarten – 8<sup>th</sup> Grade

<b>Purpose of the Event</b>	The Open House is designed to allow parents and children to visit the school building, classroom and meet their teacher. The teachers use this time to share important information with the families about expectations for the school year. In addition, there are Title I information sessions and literacy sessions available to LVDLCS Families.
<b>Attendees of the Event</b>	<b>All administrative staff and instructional staff are present in the building for this event.</b> <b>Board Members: Raiza Guitierrez. Carlos Lopez</b>
<b>Positive Outcomes</b>	<ul style="list-style-type: none"> <li>• Parents and students enjoyed visiting their classrooms</li> <li>• Parents and students had Title I information available and had access to free books</li> <li>• A parent seminar was hosted by the Social Services staff (“Introduction to Social Services”).</li> <li>• Parents expressed that they enjoy the open house format that allows them to visit multiple classrooms, specialist classrooms, and meet several teachers</li> <li>• Former LVDLCS students return with their families and visit staff – it provides a great opportunity to see how they are doing in high school.</li> <li>• Two outside agencies participated this year (Valley Youth House and M&amp;T Bank)</li> </ul>
<b>Recommendations</b>	<ul style="list-style-type: none"> <li>• Remember to send phone calls home about the event – because it happens right at the start of the school year parents may not be in the habit of checking Class Dojo</li> </ul>
<b>Additional Comments</b>	This activity also serves as a Title I School-Wide Event – Title I information was provided to parents specific to ESL, Special Education, and a family literacy station

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
Open House- 65 (182 total people)	130
Parent Seminar – 21 (44 total people)	21



## Family Visitation Day

August 23, 2024 (10:15 AM – 12:15 PM) Kindergarten – 8<sup>th</sup> Grade

<b>Purpose of the Event</b>	The Family Visitation Day is designed to allow parents and children to visit the school building and classroom to become comfortable with the new school year. It provides an opportunity for school supplies to be brought into school before the first day. This event also makes parents more comfortable with dropping students off on the first day without the expectation of walking them to their classrooms. Title I information is shared at the event.
<b>Attendees of the Event</b>	<b>All administrative staff and instructional staff are present in the building for this event.</b>
<b>Positive Outcomes</b>	<ul style="list-style-type: none"> <li>• Parents and students enjoyed visiting their classrooms</li> <li>• Parents and students expressed excitement at the upcoming school year and appreciation for being able to drop off supplies early</li> <li>• Students shared that they enjoyed being able to see their friends and their classrooms</li> <li>• Provides staff the opportunity to meet students that are new to LVDLCS before the first day of school</li> </ul>
<b>Recommendations</b>	<ul style="list-style-type: none"> <li>• Continue to look for community organizations that can share services with families</li> </ul>
<b>Additional Comments</b>	<ul style="list-style-type: none"> <li>• Remember to send a phone call reminder home – not all parents are on DoJo yet in August (although many new to LVDLCS students did attend the event – learning about it on DoJo)</li> <li>• This helps with parent drop off on the first day – parents do not ask or expect to come into the building</li> </ul>

<b><u>Number of Families that Attended</u></b>	<b><u>Number of Volunteer Hours Completed</u></b>
93 (242 total people)	186 (+ supplies donated tracked on spreadsheet)

**Lehigh Valley Dual Language Charter School**

**Financial Statements**

**As of August 31, 2024**

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September 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.

**August Board Summary:**

LVDLCS's Balance Sheet at August 31<sup>st</sup> listed Cash (Checking Account + Investments) at \$3.9M, a decrease of 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).

**1. Balance Sheet**

- The school's combined Cash and Investment Balances were \$3,850,423 at August 31<sup>st</sup>, a decrease of \$160K as compared to the prior fiscal year-end (06.30.2024) as a result of lower cash receipts in the month.
- Total Current Liabilities of \$505K represent a \$356K decrease since 06.30.2024 as Accrued Salaries are being paid out to 10-month employees over the Summer months.
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10.1M) and as a Long-Term Liability (\$8.3M) on the Balance Sheet.

**2. Budget to Actual for the Month Ended August 31, 2024**

- Total Revenues from Local School Districts of \$974,292 are under budget (by \$176K) at 08/31/2024 as tuition continues to be billed at 23-24 rates (rates will increase over the next several months as school districts submit PDE Form 363 calculations and reconciliation payments occur).
- Total Operating Expenses of \$749,816 are over budget (by \$50K) after two months of activity, with variances in employee Benefits (+92K) and Professional & technical services (-\$43K).
- Results of operations, for the month ended August 31, 2024, culminate in a Fund Balance surplus of \$255,462. Please keep in mind that these figures are impacted by seasonal variances (summer purchasing, reduced instructional services while school is not in session, etc.).

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

Prior Year and Current Month

	Year Ending	Year To Date	Variance from
	06/30/2024	08/31/2024	06/30/24
	Unaudited	Actual	Actual
<b>ASSETS</b>			
Current Assets			
Cash & cash equivalents	2,790,417	2,621,492	(168,925)
Investments	1,219,130	1,228,931	9,800
District receivables	585,137	652,082	66,945
State receivables	42,185	39,997	(2,187)
Federal receivables	105,466	1,632	(103,834)
Other receivables	879	-	(878)
Other current assets	70,715	6,946	(63,770)
<b>Total Current Assets</b>	<b>4,813,929</b>	<b>4,551,080</b>	<b>(262,849)</b>
Noncurrent Assets			
Fixed assets	10,078,470	10,078,470	-
Other noncurrent assets	2,147,867	2,320,660	172,793
<b>Total Noncurrent Assets</b>	<b>12,226,337</b>	<b>12,399,130</b>	<b>172,793</b>
<b>TOTAL ASSETS</b>	<b>17,040,266</b>	<b>16,950,210</b>	<b>(90,056)</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	180,362	206,921	26,559
Accrued salaries & benefits	584,101	212,024	(372,077)
Current portion of debt	85,000	85,000	-
Deferred revenues	1,514	1,514	-
<b>Total Current Liabilities</b>	<b>850,977</b>	<b>505,459</b>	<b>(345,518)</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>14,317,467</b>	<b>(345,518)</b>
Equity			
	2,377,281	2,632,743	255,462
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,040,266</b>	<b>16,950,210</b>	<b>(90,056)</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Summary

As of August 31, 2024

	Year To Date 08/31/2024	Operating Budget	Variance
	Actual		
<b>Average Daily Membership</b>			
ADM - regular education	411	405	6
ADM - special education	42	45	(3)
<b>Total Average Daily Membership</b>	<b>453</b>	<b>450</b>	<b>3</b>
<b>REVENUES</b>			
District per pupil revenues	974,292	1,149,999	(175,707)
Other Local Revenues	30,646	13,381	17,265
Federal Revenues	340	-	340
<b>TOTAL REVENUES</b>	<b>1,005,278</b>	<b>1,163,380</b>	<b>(158,102)</b>
<b>EXPENDITURES</b>			
Salaries	155,073	155,152	(79)
Other Compensation	2,769	-	2,769
Benefits	272,278	180,156	92,122
Professional & technical services	49,729	93,635	(43,906)
Property services	65,329	44,701	20,628
Other purchased services	12,094	9,619	2,475
Supplies	90,883	96,962	(6,079)
Property, furniture & equipment	-	948	(948)
Other expenditures	101,661	104,884	(3,222)
Other uses of funds - debt service	-	14,167	(14,167)
<b>TOTAL EXPENDITURES</b>	<b>749,816</b>	<b>700,224</b>	<b>49,593</b>
<b>CHANGE IN FUND BALANCE</b>	<b>255,462</b>	<b>463,156</b>	<b>(207,695)</b>

**Lehigh Valley Dual Language Charter Scho**  
**Key Performance Indicators**  
 As of August 31, 2024

	Year Ending		Benchmark	Notes
	06/30/2024	08/31/2024		
	Unaudited	Actual		
<b>Short-Term Indicators</b>				
Total margin	10.5 %	2.5 %	At least 0%	FYE net income / revenue
Current ratio	5.7	9.0	At least 1.1	Current assets / current liabilities
Days cash on hand	69.0	124.0	At least 60 days	Total cash / average daily spend
<b>Long-Term Indicators</b>				
Fund balance	29.7 %	65.2 %	5-12%	% of revenue
Debt ratio	56.5 %	54.7 %	At most 85%	Total liabilities / total assets
<b>Per Pupil Metrics</b>				
Per pupil revenues	36,674	17,463		Revenues / ADM
Per pupil expenditures	32,805	17,030		Expenditures / ADM



**Lehigh Valley Dual Language Charter School**  
**Comparative Balance Sheets - Detail**  
**Prior Year and Current Year to Date**

	Year Ending 06/30/2024	Year To Date 08/31/2024	
	Unaudited	Actual	Increase (decrease)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & cash equivalents	2,790,417	2,621,492	(168,925)
Investments	1,219,130	1,228,931	9,800
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	(57,143)	(654,674)
District Per Pupil - 2024-25	-	721,619	721,619
Total District receivables	585,137	652,082	66,945
State receivables			
PCCD 22-23 Mental Health	32,186	32,185	-
PCCD 22-23 Physical Safety	7,812	7,812	-
State Food Program	2,187	-	(2,187)
Total State receivables	42,185	39,997	(2,187)
Federal receivables			
Title I	32,910	-	(32,910)
Title II	1,333	-	(1,332)
Title IV	2,598	1	(2,598)
IDEA	884	884	-
ARP ESSER Learning Loss	1,766	68	(1,698)
ARP ESSER Afterschool Programs	1,019	679	(340)
Federal Lunch Program (NSLP)	64,956	-	(64,956)
Total Federal receivables	105,466	1,632	(103,834)
Other receivables	879	-	(878)
Other current assets	70,715	6,946	(63,770)
<b>Total Current Assets</b>	<b>4,813,929</b>	<b>4,551,080</b>	<b>(262,849)</b>
<b>Noncurrent Assets</b>			
<b>Fixed assets</b>			
Land	337,800	337,800	-
Buildings	8,783,066	8,783,066	-
Building improvements	969,027	969,027	-
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)	(798,546)	-
Accumulated amortization - right to use assets	(14,149)	(14,149)	-
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	357,878	-
Revenue Fund	63,800	230,088	166,288
Debt Service Reserve Fund	687,013	692,671	5,658
Repair & Replacement Fund	103,015	103,863	848
Cost of Issuance Fund	10,202	10,201	(1)
Total Other noncurrent assets	2,147,867	2,320,660	172,793
<b>Total Noncurrent Assets</b>	<b>12,226,337</b>	<b>12,399,130</b>	<b>172,793</b>
<b>TOTAL ASSETS</b>	<b>17,040,266</b>	<b>16,950,210</b>	<b>(90,056)</b>

# Lehigh Valley Dual Language Charter School

## Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2024	Year To Date 08/31/2024	
	Unaudited	Actual	Increase (decrease)
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	180,362	206,921	26,559
Accrued salaries & benefits			
Accrued salaries & benefits	445,832	-	(445,832)
PSERS employee contributions	8,495	8,759	265
PSERS employer contributions	129,774	203,255	73,481
403b employee contributions	-	10	9
403b employer contributions	-	-	-
Total Accrued salaries & benefits	584,101	212,024	(372,077)
Current portion of debt	85,000	85,000	-
Deferred revenues			
ARP ESSER Summer Programs	1,514	1,514	-
Total Deferred revenues	1,514	1,514	-
Total Current Liabilities	850,977	505,459	(345,518)
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	14,317,467	(345,518)
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	2,065,169	259,347
Net investment in fixed assets	10,078,470	10,078,471	-
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	2,632,743	255,462
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>17,040,266</b>	<b>16,950,210</b>	<b>(90,056)</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Detail

As of August 31, 2024

Year To Date

08/31/2024

	Actual	Operating Budget	Variance
<b>REVENUES</b>			
District per pupil revenues			
Revenue from districts - regular education	754,541	913,589	(159,048)
Revenue from districts - special education	219,751	236,410	(16,659)
Total District per pupil revenues	<u>974,292</u>	<u>1,149,999</u>	<u>(175,707)</u>
Other Local Revenues			
Interest	30,195	13,381	16,814
Restricted contributions	450	-	450
Miscellaneous local revenues	1	-	1
Total Other Local Revenues	<u>30,646</u>	<u>13,381</u>	<u>17,265</u>
Federal Revenues			
ARP ESSER summer programs	340	-	340
Total Federal Revenues	<u>340</u>	<u>-</u>	<u>340</u>
<b>TOTAL REVENUES</b>	<b><u>1,005,278</u></b>	<b><u>1,163,380</u></b>	<b><u>(158,102)</u></b>
<b>EXPENDITURES</b>			
Salaries			
Regular Instruction	18,525	-	18,525
Special Education	333	-	333
Administration	100,543	113,718	(13,175)
Student & Staff Support	30,291	28,471	1,820
Noninstructional	5,381	12,963	(7,582)
Total Salaries	<u>155,073</u>	<u>155,152</u>	<u>(79)</u>
Other Compensation			
Employee insurance opt-out	2,769	-	2,769
Total Other Compensation	<u>2,769</u>	<u>-</u>	<u>2,769</u>
Benefits			
Medical insurance	157,679	105,751	51,928
Dental insurance	11,416	8,458	2,958
Life insurance	7,051	3,827	3,224
Other group insurance	2,809	1,154	1,656
Social security contributions	11,281	10,336	945
PSERS defined benefit plans	43,258	27,710	15,547
Tuition reimbursement	6,182	-	6,182
Unemployment compensation	403	-	403
Workers' compensation	14,138	19,712	(5,573)
Retirement contributions - non-PSERS	(4,064)	3,208	(7,273)
Other employee benefits	22,125	-	22,125
Total Benefits	<u>272,278</u>	<u>180,156</u>	<u>92,122</u>
Professional & technical services			
Other contracted teaching services	13,230	-	13,230
Summer program services	-	66,000	(66,000)
Professional development	1,025	-	1,025
Student health services	900	-	900
IT services	641	2,085	(1,444)
Audit services	16,600	7,573	9,027

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Detail

As of August 31, 2024

Year To Date

08/31/2024

	Actual	Operating Budget	Variance
Payroll services	3,002	3,062	(60)
Legal services	75	-	75
Business services	13,666	14,915	(1,249)
Security services	590	-	590
<b>Total Professional &amp; technical services</b>	<b>49,729</b>	<b>93,635</b>	<b>(43,906)</b>
<b>Property services</b>			
Building rental & CAM	9,210	3,968	5,242
Maintenance & repairs	44,660	24,396	20,265
Utilities	6,682	16,195	(9,514)
Copier leases	4,777	142	4,635
<b>Total Property services</b>	<b>65,329</b>	<b>44,701</b>	<b>20,628</b>
<b>Other purchased services</b>			
Student transportation	-	1,208	(1,208)
General property & liability insurance	10,460	-	10,460
Telecommunications services	(800)	7,004	(7,803)
Postage & shipping	1,271	884	386
Advertising	-	68	(68)
Travel	4	64	(61)
Miscellaneous purchased services	1,159	391	769
<b>Total Other purchased services</b>	<b>12,094</b>	<b>9,619</b>	<b>2,475</b>
<b>Supplies</b>			
Instructional supplies	31,723	15,614	16,109
Special education supplies	-	1,191	(1,190)
Administration	951	2,025	(1,075)
Maintenance Supplies	5,706	7,074	(1,368)
Food	23	544	(521)
Meals & refreshments	796	387	409
Books & curricula	25,562	64,539	(38,977)
Tech supplies & software	26,117	5,588	20,529
Other general supplies	5	-	5
<b>Total Supplies</b>	<b>90,883</b>	<b>96,962</b>	<b>(6,079)</b>
<b>Property, furniture &amp; equipment</b>			
Furniture & equipment	-	948	(948)
<b>Property, furniture &amp; equipment</b>	<b>-</b>	<b>948</b>	<b>(948)</b>
<b>Other expenditures</b>			
Dues & fees	4,334	6,553	(2,219)
Bank fees	194	35	159
Interest expense	96,833	96,191	642
Fees for student activities/trips	300	2,105	(1,804)
<b>Other expenditures</b>	<b>101,661</b>	<b>104,884</b>	<b>(3,222)</b>
<b>Other uses of funds - debt service</b>			
Redemption of principal	-	14,167	(14,167)
<b>Other uses of funds - debt service</b>	<b>-</b>	<b>14,167</b>	<b>(14,167)</b>
<b>TOTAL EXPENDITURES</b>	<b>749,816</b>	<b>700,224</b>	<b>49,593</b>
<b>CHANGE IN FUND BALANCE</b>	<b>255,462</b>	<b>463,156</b>	<b>(207,695)</b>

## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
08/26/2024	Colonial Intermediate Unit 20	Professional educational services - IUs	CIU20 Contract - Network Consulting 2324 - Q3/Q4 (detail attached)	53,956.20
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	19,383.02
08/14/2024	Gorman & Associates, P.C.	Audit services	Auditing Services Progress billing for the 23-24 audit	16,600.00
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	13,615.40
08/16/2024	EPS Operations, LLC	General supplies	PSSA PERF CH 2 ED SE/ PRAC ELA G3 - G8, PSSA PERF CH 2ED SE/ PRAC ASST MATH G3 - G8, PA PSSA COACH REVISED ED SCIENCE GR 8	12,227.43
08/06/2024	Colonial Intermediate Unit 20	Accrued expenses	CIU20 Contract - @Rate Services 2324 (detail attached), CIU20 Contract - Phone System Services - 4th Quarter 2324 (detail attached)	11,714.17
08/26/2024	Dual Temp Company, Inc.	Building maintenance & repairs	IT Room Mini Split Replacement	10,750.00
08/02/2024	Vista Higher Learning	Books	Encuentros 2022 L1B Cuaderno de practica (10-Pack) Listos 2021 Level D Workbook (10-pack) Listos 2021 Level C Workbook (10-pack)	10,444.23
08/30/2024	VISA	Suspense - to be cleared	Embassy Bank Credit Card #1888 July activity	9,648.93
08/16/2024	McGraw-Hill School Education LLC	Books	ACCT: 3687334 ALTIER   MY MATH STUDENT EDITION	7,623.18
08/16/2024	Charter Choices, Inc.	Accounting services	Outsourced Business Services C-000047	6,833.00
08/30/2024	Capital Blue Cross	Medical insurance	08/01/2024 08/31/2024 Acct# 007052990000	4,870.42
08/30/2024	Capital Blue Cross	Medical insurance	09/01/2024 - 09/30/2024 Acct# 007052990000	3,932.20
08/26/2024	Guardian Dental	Life insurance	08/01/2024 - 08/31/2024 Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period	3,433.75
08/07/2024	NCS Pearson, Inc	Technology supplies & software	09/01/24 to 09/30/24 AIMSWEBPLUS RE-NEWAL ORDER SY:24-25 AIMSWEBPLUS COMPLETE NEW QTY 1	3,290.00
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	3,150.28
08/02/2024	Quavered Inc.	Technology supplies & software	License Start Date: 07/01/2024 General Music Curriculum - Grade K-8, 1-Year License Professional Development - On-Demand Video Training Courses - Available 24/7	2,700.00
08/16/2024	Albright College	Tuition reimbursement	Masters of Science PK-4 Samantha Vazquez: COURSE EDU702 Student Teaching, EDU704 Student Teaching, EDU707 Second Professional Semester	2,500.00
08/06/2024	Learning A-Z	Books	Customer #1348330 Contract 10666411	2,416.00
08/26/2024	Fraser Advanced Informa-	Copier leases	Acct#603-0277014-000	2,3

## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
		tion Systems 129	copier rental - Coverage Period - 07/31/2024-08/30/2024	
08/26/2024	Savvas Learning Company LLC	Books	Customer Acct #91-0002545153	1,953.00
08/26/2024	601 Broad Development Group, LLC	Rental of land & buildings	Additional Space Rent	1,802.50
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 08/01/2024 - 08/31/2024	1,575.14
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	1,575.14
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	1,575.14
08/29/2024	4imprint	General supplies	Oversized Striped Picnic & Beach Blanket	1,522.33
08/30/2024	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period September 2024 Current and past due	1,436.91
08/26/2024	Guardian Dental	Dental Insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	1,219.23
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	1,207.35
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	1,207.35
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	1,207.35
08/21/2024	William H. Sadlier Inc.	Books	Phonics SE LvlB Gr2 Vocabulary ©2020 SE Grade 3 Vocabulary ©2020 TE Grade 3	1,152.70
08/30/2024	Capital Blue Cross	Medical insurance	Acct# 007052990000 09/01/2024 - 09/30/2024	1,149.71
08/28/2024	Republic Services	Disposal services	Lehigh Valley Dual Language Ch 675 E Broad St CSA A239589863 2 Waste Container 8 Cu Yd, 4 Lifts Per Week acct 3-0282-1057560	1,111.86
08/26/2024	LAROS SILK MILL MASTER ASSOCIATION, INC	Rental of land & buildings	Condo fee	1,000.00
08/16/2024	Verizon Wireless	Telecommunications services	Account # 823032866-00001 - Jun 26 to Jul 25	995.93
08/16/2024	Agentis Plumbing	Building maintenance & repairs	CUST # 0043437 dripping faucet in the staff bathroom	915.00
08/26/2024	Medserv Healthcare Solutions	Professional educational services - other	HSI CPR AED Certifications Course Adult / Child	900.00
08/09/2024	Extra Packaging, Corp	General supplies	NAVY BLUE PARENT TEACHER COMMUNICATOR FOLDERS	896.00
08/16/2024	EPS Operations, LLC	General supplies	PSSA PERF CH 2 ED SE/ PRAC ASST MATH G5	887.40
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	876.55
08/16/2024	School Datebooks	Books	Classic Bilingual Elementary Matrix 8.5x11	825.93
08/23/2024	Colonial Intermediate Unit 20	Technology supplies & software	UPS Battery PO #0507224	809.60
08/16/2024	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period August 2024	699.57
08/16/2024	School Datebooks	Books	Classic Middle/High Matrix 8.5x11 Spirit Cover - Spirit	674.82
08/30/2024	Wright Specialty Premium	General property & liability	09/01/2023 - 09/01/2024	646.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
	Trust	insurance	Commercial Package - 7NA5CP0001285-01	
08/23/2024	Colonial Intermediate Unit 20	Technical services	CIU20 Contract - Network Consulting 2324 - Q3/Q4 (detail attached)	633.41
08/16/2024	School Datebooks	Books	Classic Primary Block 8.5x11	471.96
08/15/2024	Gopher	General supplies	UltraFit ClassStep Fitness Step - 6"H Blue Gopher Rainbow Flex-A-Ball Ball - Softball, 4" dia, Set of 6	446.65
08/30/2024	Pitney Bowes Global Financial Services LLC	Postage & shipping	Contract# 0041191968 - Billing period: Sep 11 2024 - Dec 10 2024 - SendPro C Series - Version 4	442.86
08/30/2024	Agentis Plumbing	Building maintenance & repairs	CUST # 0043437 - Service date: 8/14/24 Leaking sink and outdoor faucet repair	415.00
08/09/2024	Stotz & Fatzinger Office Supply	General supplies	UNV35603: PAD,EASEL, SELF-STICK,2/EA - CT	379.05
08/16/2024	Smart Digital Tech	Technology supplies & software	LVDLCS CCTV Agreement CCTV Maintenance Agreement	350.00
08/16/2024	COMPASS MARK	Professional development	SAP Training: Participant: Daniel Perez	325.00
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	304.83
08/06/2024	Uline	General supplies	CUSTOMER NUMBER 11723132 12X2000 REYNOLDS FILM-CUTTERBOX XPRESS-NAP KRAFT NAPKINS 12PK/CT 6X24 SILICONE PARCHMENT PAPER	292.19
08/26/2024	Smart Digital Tech	Technology supplies & software	LVDLCS CCTV Agreement CCTV Maintenance Agreement	275.00
08/23/2024	Agentis Plumbing	Building maintenance & repairs	CUST # 0043437 - Service date: 7/22/24 leak in boys' bathroom	265.00
08/26/2024	Smart Digital Tech	Technology supplies & software	LVDLCS CCTV Agreement CCTV Maintenance Agreement - Service call	225.00
08/26/2024	Stem Supplies	General supplies	Order #OR407262 - Plastic Storage Bins - Rainbow, Set of 6, Gears 150-Piece Set	219.23
08/29/2024	Cintas Corporation # 101	General supplies	Supplies - Account #15528479	210.00
08/21/2024	Lakeshore Learning Materials	General supplies	WEB ORDER: 584269880 EASY STCK GLITTR SHAPES-600, LAKESHOR WASHABLE INK PADS, SET MOLD PLAY SENSORY SAND 10 LB., MAGNETIC WONDER TILES-CLASS, FLX-SP WASH CMFY FLR SEAT-GA, FLEX-SPACE WOBBLE CUSHION-BU	205.54
08/16/2024	Cintas Corporation # 101	General supplies	Supplies 15528479	203.64
08/16/2024	Stotz & Fatzinger Office Supply	General supplies	STCUSB3SAA3MBK: DATACABLE, USB,9.84FT,BLACK -	203.40
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period	201.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
08/16/2024	Cintas Corporation # 101	General supplies	09/01/24 to 09/30/24 Supplies 15528479	199.20
08/16/2024	Cintas Corporation # 101	General supplies	Supplies 15528479	199.20
08/28/2024	Stotz & Fatzinger Office Supply	General supplies	MMM860: ADHESIVE, RMVBL, REUSBL, WHT - PK, AVE75091: PROTECTOR, SHEET, NONSTCK, CLR - BX AL-EVA634432MC: BOOK-CASE, 39.5, 3 SHELF,MC - EA, DIX12886: PENCIL, ORIOLE,#2HB, PRESHRP - DZ, STOGIFTCARD: GIFT CARD - EA	196.79
08/16/2024	Cintas Corporation # 101	General supplies	Supplies 15528479	191.97
08/23/2024	Stotz & Fatzinger Office Supply	General supplies	OXF52074: FOLDER,PKT, TWST, TWN,LTR,AST-BX	185.19
08/26/2024	All Affordable Pest Control	Extermination services	Acct # 3251 General Pest Control Service	180.00
08/16/2024	Cintas Corporation # 101	General supplies	Supplies 15528479 - Invoice date 06/28/2024	156.98
08/26/2024	PPL Electric Utilities - 40013	Electricity	Acct Num-ber#68577-40013 - Meter 301499155 Usage from Jul 2 - Aug 1 and past due for June	154.91
08/12/2024	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	154.75
08/16/2024	RCN	Telecommunications services	Acct #4201-0782615-01 High Speed Internet	143.57
08/22/2024	Stotz & Fatzinger Office Supply	General supplies	TRPP568010: CABLE, HDMI, GOLD, 10FT, BK - EA; STOGIFTCARD: GIFT CARD - EA	133.92
08/01/2024	Lakeshore Learning Materials	General supplies	WEB ORDER: 575718249 3 BRILLIANT DOT ART PAINTERS REGULAR DOT ART PAINTERS	103.06
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50
08/26/2024	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 09/01/24 to 09/30/24	100.50



## Lehigh Valley Dual Language Charter Scho Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
08/30/2024	Fulton Bank	General supplies	Add/STD/LTD - For Period 09/01/24 to 09/30/24 August 2024 Statement	99.19
08/16/2024	Elba L. Gonzalez	Tuition reimbursement	Gym Reimbursement	90.00
08/27/2024	Stotz & Fatzinger Office Supply	General supplies	TRPP568010: CABLE, HDMI, GOLD, 10FT, BK - EA	89.28
08/26/2024	Pitney Bowes	Postage & shipping	SendPro C200/C300/C400 Red Ink Ctg # SL-798-0	84.98
08/02/2024	Lakeshore Learning Mate- rials	General supplies	1 METALLIC TANGLE FIDGETS	73.98
08/08/2024	Nasco	Books	Account 428-690-00 - ST TB21914T DICE 10 SIDED POLYH ST144	69.90
08/26/2024	Gopher	General supplies	PE classroom supplies	62.52
08/26/2024	MacMain Leinhauser, LLC	Legal services	Account No# 30047.001 Email from client regard- ing whether additional pol- icy is required to accom- modate students from the District that are volunteer- ing at the school.	50.00
08/20/2024	UGI Utilities, Inc.8355	Natural gas	Account Number 411002358355 06/25/2024 to 07/24/2024 (30 days)	40.86
08/26/2024	601 Broad Development Group, LLC	Water & sewage	New Submeter 15,400 Current Reading 106,600 Previous ready 103,900 Usage 2,700	39.78
08/16/2024	Lakeshore Learning Mate- rials	General supplies	WEB ORDER: 559999905 SENSORY PEANUT BALL	36.99
08/28/2024	Stotz & Fatzinger Office Supply	General supplies	AVE75091: PROTEC- TOR, SHEET, NONSTCK, CLR - BX, DIX12886: PENCIL, ORIOLE, #2HB, PRESHRP-DZ	23.01
08/26/2024	Fraser Advanced Informa- tion Systems	Copier leases	Acct. No. LV17 SHARP BP-NT705 BLACK TONER	10.00
<b>Sum Total</b>				<b>240,932.10</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2024-25 as of 08/31/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	331,993.79	137,791.13	469,784.92	238,296.18	.00	.00	238,296.18	231,488.74
Bethlehem Area SD	120481002	353,031.16	69,290.00	422,321.16	.00	.00	.00	.00	422,321.16
Boyerstown Area SD	114060753	2,456.25	.00	2,456.25	.00	1,082.33	.00	1,082.33	1,373.92
Catasauqua Area SD	121391303	.00	.00	.00	.00	.00	.00	.00	.00
East Penn SD	121392303	2,401.34	.00	2,401.34	2,401.34	.00	.00	2,401.34	.00
Easton Area SD	120483302	19,199.31	5,556.85	24,756.16	.00	.00	.00	.00	24,756.16
Northampton Area SD	120484903	14,403.19	.00	14,403.19	.00	.00	.00	.00	14,403.19
Parkland SD	121395103	7,561.33	.00	7,561.33	3,780.67	.00	.00	3,780.67	3,780.66
Quakertown Community SD	122098403	5,562.18	.00	5,562.18	.00	.00	.00	.00	5,562.18
Salisbury Township SD	121395603	.00	.00	.00	.00	.00	.00	.00	.00
Saucon Valley SD	120486003	.00	7,112.26	7,112.26	7,112.26	.00	.00	7,112.26	.00
Southern Lehigh SD	121395703	2,760.08	.00	2,760.08	.00	.00	.00	.00	2,760.08
Whitehall-Coplay SD	121397803	15,172.83	.00	15,172.83	.00	.00	.00	.00	15,172.83
Wilson Area SD	120488603	.00	.00	.00	.00	.00	.00	.00	.00
<b>Totals:</b>		<b>754,541.46</b>	<b>219,750.24</b>	<b>974,291.70</b>	<b>251,590.45</b>	<b>1,082.33</b>	<b>.00</b>	<b>252,672.78</b>	<b>721,618.92</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2023-24 as of 08/31/2024**

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	2,419,245.19	459,008.94	2,878,254.13	2,878,254.13	.00	.00	2,878,254.13	.00
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>5,261,610.05</b>	<b>1,419,891.68</b>	<b>6,681,501.73</b>	<b>6,725,878.10</b>	<b>12,767.15</b>	<b>.00</b>	<b>6,738,645.25</b>	<b>-57,143.52</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2022-23 as of 08/31/2024**

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
Boyetown 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	16,494.83	-4,932.53
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	.00	.00	64,579.71	-1,431.93
Saucon Valley SD	120486003	8,672.41	18,169.14	26,841.55	.00	.00	27,281.12	-439.57
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	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>28,569.63</b>	<b>24,600.78</b>	<b>6,176,539.55</b>	<b>-10,785.97</b>