

**Lehigh Valley Dual Language Charter School**  
**Board of Trustee Meeting**  
**Agenda**  
**Board of Trustees**  
**Tuesday – April 23, 2024**  
**6:00 p.m. Public Meeting**  
**Executive Session**

1. Approval of LVDLCS March 26, 2024 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – On Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
  - Scholarship Update - \$17,123.23 as of financials reporting
  - Breakfast & Lunch Program Bid Process- Update
  - Gala Update
  - Draft of Budget Givens
  - Summer Camp
  - Door Locks and Vaping Sensors - Update
  - Installation of Wall Map in the Park -Three Quotes
  - HVAC Duck System Cleaning - Three Quotes
6. New Business
  - Insurance Broker Change – Approval
  - Fulton Bank CD – Approval
  - M&T Bank CD – Approval
  - 3rd Marking Period Discipline Report – Informational
  - Employee Dress Code – 1<sup>st</sup> Reading
7. Personnel
  - None
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
  - None
10. Next Board Meeting-Tuesday, May 21, 2024, at LVDLCS at 6:00 p.m.
11. Adjournment

**Lehigh Valley Dual Language Charter School  
Board of Trustees Meeting  
Tuesday, March 26, 2024 - 6:00 p.m.**

**Welcome and Introductions**

Ms. Parrales welcomed those in attendance and called the meeting to order. Ms. Parrales informed the attendees that the meeting was recorded to create accurate minutes. She also noted that the recording would be deleted after the minutes were approved and signed. There were no objections to the recording of the meeting.

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

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

**Phone:** Mr. Lopez- Board Member

**Google Meet Present:** Ms. Weaver – Board Member; Mrs. Gutierrez- Board Member; Ms. Roman, Ms. J. Vazquez, Ms. Adames. Ms. Morales, Ms. Silwany

**Students and their Parents:** 4th grade students Ema, Myriam, Aliyah, and Yaniel

**Approval of Minutes**

Mrs. Parrales requested a review of the board meeting minutes on February 28, 2024.

Ms. Parrales called for a motion to **approve the February 28, 2024, meeting minutes**. Mr. Santana seconded the motion, which was approved unanimously.

**1. School Activities**

- Middle School Dance: 2/23/24 from 4:00 - 6:00 p.m. (appx 80 6th - 8th graders attended)
- 8th Grade Information / Transition Night: 3/7/24
- Dress Down Day Scholarship Fundraiser: 3/15/24
- Read Across America Night: 3/15/24 (6:00 - 7:30 p.m.) - Event Report Attached
- PSSA Training: 3/20/24

**Upcoming Events**

- Spring Break: 3/28 - 4/1
- Art Festival: 4/17 (6:00 - 7:30 p.m.)
- Spring Pictures and 8th Grade Caricatures: 4/19
- Professional Development/Primary Day: 4/23
- ELA PSSA: 4/24 - 4/26 (Adjusted K - 2 Schedule)
- Math PSSA: 4/30 and 5/1 (Adjusted K - 2 Schedule)
- Science PSSA: 5/2 and 5/3 (Regular Schedule)

**2. Facilities**

- Fire Drills -To be scheduled
- Technology – No issues at this time
- Building – Roof repairs in progress

**3. Business Office**

- Enrollment – 463 (as of 3/26/2024)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based on withdrawals/enrollments
- PIMS – All reports have been submitted on time.

#### 4. Community Support

- Therapy Dog visit on 3/8/24
- Field Trips to the Hispanic Center:
  - Reading to Seniors (15 students) on 3/12/24
  - Irish Cultural Celebration (40 students) on 3/15/24

#### 5. Student Services

- Valley Youth House therapist services LVDLCS weekly on Friday - Caseload: 17 (resulting in 107 individual sessions to date)
- Center for Humanistic Change
  - Social Media Presentation to 6th and 7th grades on 3/26
  - Self-Regulation Small Group meets weekly (6 students in a group)

#### 6. Programs

- After School Program began 3/4/24 - enrollment: 62 students
- Saturday School Program began 1/20/24
- Average attendance: 45, including Explorers

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

#### Presentation from Students – Black History Month



**Financial Report and Approval of Payments:** Ms. Parrales guided the Board through the review of finances; LVDLCS's Balance Sheet on February 29th showed Cash (Checking Account + Investments) at \$3.5M, an increase of \$124K since the end of the prior year (06/30/2023). The school made an Equity Contribution to its Bond Issuance in October. It saw an increase of \$304K in District Receivables and a decrease of \$112K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) on 02/29/24 has grown to \$4.8M, while Accounts Payable is \$199K and Accrued Payroll is \$482K. For the eight months ending 02/29/2024, the school has a Net Income (Surplus) of \$1.3M+, and its financial health metrics remain strong: Current Ratio = 6.3 (Standard = 1.1), Debt Ratio = 57.7% (Standard = <85%). Days COH is 56.1 (approaching the 60-day standard).

Ms. Parrales called for a motion to **approve the fiscal year financial report ending February 28, 2024, and the list of bills to be paid.** The motion was made by Ms. Weaver and seconded by Dr. Rance-Roney. The motion was passed unanimously.

## Old Business

- **Outstanding Award Update**—Up to date, \$14,705.98. Ms. Parrales shared that she continues working with Fulton Bank to get the button to go live on the school website. The word "scholarship" was replaced with outstanding scholar award to avoid confusion.
- **Outstanding Award Marketing Plan** – This is a second reading. The plan was presented last month for review.

Mr. Lopez called for a motion to **approve the Outstanding Award Marketing Plan as presented and reviewed by the Board**. Dr. Rance-Roney seconded the motion, which was approved unanimously.

- **Outstanding Award Policies**—Donor Privacy and Donor Refund Policies—This is the second reading. The policy was presented last month for review.

Dr. Rance-Roney called for a motion to **Outstanding Award Policies as presented and reviewed by the Board**. Mr. Lopez seconded the motion, which was approved unanimously.

- **Breakfast & Lunch Program Bid Process**- Wednesday, March 13<sup>th</sup>, 2024, at 4:00 pm was the walk-through of the facility.
- **Gala Committee** – Ms. J. Vazquez is creating a committee. The tentative date would be May 2025.
- **Budget Givens Draft** – The additional EL teacher was added to the givens.
- **Summer Camp**—Mr. Lopez looked into getting a special rate for the school students if the school gets a membership, which will allow them to receive a reduced rate if they choose to attend.
- **Door Locks and Vaping Sensors**—The parts were ordered by the company to replace the locks and are on their way. A date will be set to change once the parts arrive. The Vaping sensors were installed on March 11, 24. The vaping company now needs to come back to train the staff.

## New Business

- **2024-2025 School Calendars** – LVDLCS follows the Bethlehem Area School District except for the early dismissal days.

Ms. Parrales called for a motion to **approve the 2024-2025 School Calendars**. Ms. Pagan seconded the motion, which was approved unanimously.

- **2024 Summer Program Proposal**—To offer additional academic opportunities to the student population at the Lehigh Valley Dual Language Charter School, the establishment of an Academic and Enrichment Summer Program is being proposed. The Program will be designed for the LVDLCS student population in kindergarten through 8. In addition, it will include an incoming Kindergarten Smart Start program.

### Screening - 50 Students

June 10<sup>th</sup>, 11<sup>th</sup>, 12<sup>th</sup> and 13<sup>th</sup>, 2024

Proposed Times: 8:30 AM – 12:30 AM (4 hrs. per day x 4 days for one week)

Staffing Needs: 3 Teachers and 2 Teacher Assistants

3 Teachers include 2 Classroom Teachers and 1 EL Teacher

LVDLCS Board Meeting Minutes – March 26, 2024

Staffing Costs:

Teaching Staff: Hourly Rate - \$40.00/hour

Total Hours per day: 4

Cost per Staff Member: \$160.00/day

Total Cost for Staff: \$800.00/day --- 4 DAYS TOTAL

Total Teaching Staff Cost for the Program: \$3,200.00

Kindergarten Smart Start (Transition) - 50 Students

Proposed Dates: August 13<sup>th</sup>, 14<sup>th</sup>, and 15<sup>th</sup>, 2024

Proposed Times: 8:30 AM - 12:30 PM (Staff), 9:00 AM – 12:00 PM (Students)

Staffing Needs: 4 staff members

Staffing Costs:

Teaching Staff: Hourly Rate - \$40.00/hour

Total Hours per day: 4

Cost per Staff Member: \$160.00/day

Total Cost for Staff: \$640.00/day --- 3 DAYS TOTAL

Total Teaching Staff Cost for the Program: \$1,920.00

Proposed Dates: July 15<sup>th</sup> – 18<sup>th</sup> and July 22<sup>nd</sup> – 25<sup>th</sup> (8 Total Program Days). Proposed Times: 8:30 AM – 2:30 PM, Teacher Schedule: 8:00 AM – 3:00 PM. Proposed Days: Monday – Thursday.

Total Summer Programming Cost:

Staffing: \$17,920.00 (\*30% - taxes/benefits = \$5,376.00) =

Total Staffing Cost: \$23,296.00

Materials: \$1,500.00

TOTAL COST: \$24,796.00 (if fully enrolled at 96 students)

50% Enrollment (45 students) = \$12,398.00 (appx.)

\*The Program's cost may increase if we can include a soccer and art program in the summer program. These programs would increase the ratio of teachers to students. The philosophy behind including the programs is to increase enrollment and attendance throughout the Program.

Mrs. Gutierrez called for a motion to **approve the 2024 Summer Program Proposal** as presented. Dr. Rance-Roney seconded the motion, which was approved unanimously.

- **Installation of Wall Map in the Park** – The administration is working on getting 3 Quotes for the project.
- **HVAC Duck System Cleaning** - The administration is working on getting 3 Quotes for the project.

**Personnel**

- None

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

- Dr. Rance-Roney shared information regarding the PA Student Teacher Support Program. The Program is designed to address the financial strain caused by student teaching requirements, incentivize completion at school entities that struggle to attract educators and reduce teacher

shortages in Pennsylvania. It provides financial support to students enrolled in a PA Department of Education-approved teacher preparation program and who are completing their student teaching requirements.

**Other**

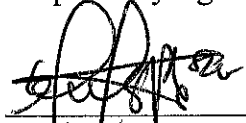
- Field Trip:
  - 8<sup>th</sup> Grade – 5/23/2024 – Blue Mountain Resort, Palmerton, PA
  - Mixed Grades – 3/23/24 and 3/15/24 – Hispanic Center, Bethlehem, PA

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

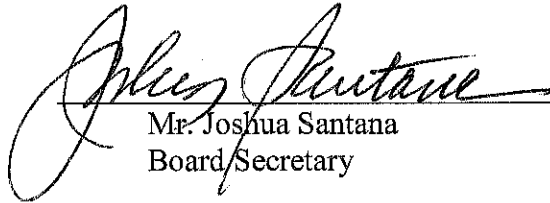
**The next board meeting** will be on Tuesday, April 23, 2024, at 6:00 p.m.

**Adjournment**—Ms. Weaver made a motion to adjourn, which was seconded by Ms. Pagan. There were no questions or comments. The motion was approved unanimously. The meeting was adjourned at 6:45 p.m.

Respectfully signed and submitted for approval by:



Ms. Claudia Parrales,  
President



Mr. Joshua Santana  
Board Secretary

**Lehigh Valley Dual Language Charter School**  
**Board Meeting**  
**CEO/COO and Principal's Report**  
**April 23, 2024**

**1. School Activities**

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

**Upcoming Events**

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

**2. Facilities**

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

**3. Business Office**

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

**4. Community Support**

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

**5. Student Services**

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

**6. Programs**

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

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

**LVDLCS Dress Down Day Totals**

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

**\*Unofficial total based upon forms completed by Homeroom teachers - not yet totaled for deposit**

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

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



| Grade Level | Content Area       | Activity  | Math Standard  |
|-------------|--------------------|---|--|
| First       | Art                | Number Recognition, Counting, and Colors: Students will create different types of flowers with different number of petals and color combinations  | CC.2.1.1.B.1 - Extend the counting sequence to read and write numerals to represent objects  |
| First       | Science            | Word Problems in Science: Students will be able to use word problem skills and solve math word problems related to recycling  | CC.2.2.1.A.1 - Represent and solve problems involving addition and subtraction within 20   |
| First       | Music              | Teaching Doubles in Music: Students will be able to use addition double facts to create sequences of movement and rhythms.  | CC.2.2.1.A.1 - Represent and solve problems involving addition and subtraction within 20   |
| First       | Physical Education | Addition Review in PE: Students will complete in relay races by solving addition problems.  | CC.2.2.1.A.1 - Represent and solve problems involving addition and subtraction within 20   |
| Second      | Music              | Counting Songs about Money: Students will be able to identify face value of money and skip counting through song  | CC.2.4.3.A.3 - Solve problems and make change involving money using a combination of coins and bills                                       |
| Second      | STEM               | Telling time in 5 minute increments: Students will create their own analog clock and use it to solve word problems that involve telling time to the nearest 5 minute.   | CC.2.4.3.A.2 - Tell and write time to the nearest minute and solve problems by counting time intervals.                                    |
| Second      | Art                | Geometry and Fractions in Art: Students will analyze and draw two and three dimensional shapes having specified attributes. Students will also understand fractions by partitioning the shapes into halves, quarter, and thirds   | CC.2.3.2.A.1 - Analyze and draw two and three dimensional shapes having specified attributes.  |
| Second      | Physical Education | Measurement: Students will use standard units of measurement to determine the distance each student on the team can jump and identify which student jumped the furthest.  | CC.2.4.2.A.1 - Measure and estimate lengths in standard units using appropriate tools  |
| Third       | Social Studies     | State Areas and Perimeters: Using a map of the US, students will be able to locate a state and use the map scale to find the perimeter and area of the state.   | CC.2.4.3.A.6 - Solve problems involving perimeters of polygons and distinguish between linear and area measurement.                        |
| Third       | Language Arts      | Life cycle and Patterns: Students will read and analyze text regarding life cycle of animals that includes extracting important details and then make connections between extracting information in a text and extracting important information in a math word problem. | CC.2.2.3.A.4 - Solve problems involving the four operations and identify and explain patterns in arithmetic.                               |
| Third       | Science            | Animal Classification, Patterns, and Charts: Students will identify patterns in animal classifications and represent data in charts and graphs.   | CC.2.4.3.A.4 - Represent and interpret data using tally charts, tables, pictographs, line plots, and bar graphs                            |
| Third       | Art                | Graph Paper Shapes: Students will use graph paper to draw a variety of shapes and find the area and perimeter of the shapes drawn.  | CC.2.4.3.A.6 - Solve problems involving perimeters of polygons and distinguish between linear and area measurement.                        |
| Fourth      | Science            | Measuring Mock Rocks: Students will accurately measure (including finding the circumference) and convert measurements from centimeters to millimeters   | CC.4.MD.A.1 - Know relative sizes of measurement units within one system of units including km, m, cm, kg, g, lb, oz, l, ml, hr, min, sec. |

|                    |                    |   |   |
|--------------------|--------------------|---|---|
| Fourth             | Physical Education | Making Shapes and Angles: Students will work in teams to solve math word problems that involve shapes, attributes of shapes, and angles/degree of angles. They will then use their bodies to create the shape from the word problem.  | CC.2.3.4.A.2 - Classify two dimensional figures by properties of their lines and angles.  |
| Fourth             | Art                | Finding the Angles in Their Name: Students will measure angles with a protractor and add and subtract to find missing angles of the letters in their name (as drawn on graph paper).  | CC.2.4.4.A.6 - Measure angles and use properties of adjacent angles to solve problems   |
| Fourth             | STEM               | Fractions and Decimals: Students design color boxes on a table chart and use those boxes to depict fractions and decimals.  | CC.2.1.4.C.3 - Connect decimal notations to fractions and compare decimal fractions   |
| Fifth              | Art                | Creating Abstract Art: Students will create abstract art using different sized rectangular prisms   | CC.2.4.5.A.5 - Use, describe, and develop procedures to solve problems involving volume   |
| Fifth              | Science            | Converting Measurement Units: Students will measure liquids and convert those measurements between gallons, quarts, pints, and cups.  | CC.2.4.5.A.1 - Solve problems using conversions within a given measurement system   |
| Fifth              | STEM               | Multiplying / Dividing Fractions and converting fractions: Students will create a board game that requires solving mathematical fraction problems and fraction word problems to advance/win the game.   | CC.2.1.5.C.2 - Apply and extend previous understandings of multiplication and division to multiply and divide fractions.  |
| Fifth              | Physical Education | Charting Physical Performance: Students will complete their fitness challenge, collect data from each challenge, and chart/graph the data. After data is collected and charted in physical education the math teacher will complete comparing and rounding activities with the data.                | CC.2.4.5.1.2 - Display and interpret data shown in tallies, tables, charts, pictographs, bar graphs, and line graphs and use a title, appropriate scale and labels.   |
| Sixth              | Art                | Creating Abstract Art: Students will create abstract art using different shapes and then find the area of each shape and area of the total shape.   | CC.2.3.6.A.1 - Apply appropriate tools to solve real-world and mathematical problems involving area, surface area, and volume   |
| Sixth              | Physical Education | Recording Basketball Shots: Students will use rates and unit rates of how many basketballs they can get into the hoop   | CC.2.1.6.D.1 - Understand ratio concepts and use ratio reasoning to solve problems.   |
| Sixth              | STEM               | Solving inequalities: Student will write and graph inequalities and create Anchor charts to teach their inequality to the rest of the class.  | CC.2.2.6.B.2 - Understand the process of solving a one-variable equation or inequality and apply it to real-world and mathematical problems                           |
| Sixth              | Science            | Understanding Ratios and the Solar System: Students will understand the concept of ratios by measuring and calculating the ratio of the diameter of each planet to Earth's diameter. Students will then create a scale model of the solar system considering both size and distance ratios.         | CC.2.1.6.D.1 Understand ratio concepts and use ratio reasoning to solve problems. relationships and use them to model and solve real-world and mathematical problems. |
| Seventh and Eighth | Physical Education | Rate Change: Studnets will use the rate change formula to calculate the rate of change between various fitness measures at 4 different times throughout the year. Students will use the formula: The absolute value of (original number - new number)/ Original number.                             |   |
| Seventh and Eighth | Language Arts      | Breaking apart word problems using context clues: Studnets will be given word problems that include unfamiliar words whose meaning can be deciphered using context clues. Students will then solve the multi-step problems looking for Red Herrings (parts of the word problem that are not needed) | CC.2.1.7.B.1 - Represent and use numbers in equivalent forms (eg. integers, fractions, decimals, percents, exponents...)  |

|                    |           |  |   |
|--------------------|-----------|--|---|
| Seventh and Eighth | Geography | Measuring Distance Using Scale: Students will measure distances between two cities (beginning with Allentown and Bethlehem) using the map scale provided. Exercise will require accurate use of measurement tool and understanding of map scale/distance conversion.                   | CC.2.1.7.D.1 - Analyze proportional relationships and use them to model and solve real-world and mathematical problems.   |
| Seventh and Eighth | STEM      | Designing a back yard space that includes decking and pool space to specification: Students will design a pool and deck taking into account surface area, volume, and circumference  | CC.2.2.7.b.3 - Solve real-world and mathematical problems involving angle measure, area, surface area, circumference, and volume.   |
| Seventh and Eighth | STEM      | Ramp Building: Students will design an incline and a ramp that will roll a matchbox car the furthest. Car will be placed at the top of the incline and release. Students will be required to record the rise, run, slope, and distance that the car travels from the base of the ramp. | CCSS.Math.Content.8.EE.B.6 - Use similar triangles to explain why the slope $m$ is the same between any two distinct points on a non-vertical line in a coordinate plane.<br>A.1.2.3.3.1 - Find probabilities for compound events (eg. find probability of red and blue, find probability of red or blue) and represent as a fraction, decimal, or percent. |
| Seventh and Eighth | Geography | Historical Data Analysis: Students will use information and data points from an educational article to determine probability in the form of fraction, decimal, or percentage.  |   |

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

April 2024

| BANK NAME  | TYPE OF ACCOUNT               | DATE ESTABLISHED | STATEMENT BALANCE    | NOTES                          |
|--|-------------------------------|------------------|----------------------|--------------------------------|
| Fulton Bank  | Checking account- Operating   | 06-01-2010       | 1,935,492.32         | OPEN                           |
| Fulton Bank  | Checking account- Student     | 06-01-2010       | 93,656.43            | OPEN                           |
| Fulton Bank  | Checking account- Food        | 06-01-2010       | 21,004.20            | OPEN                           |
| Fulton Bank  | Checking account- PTO         | 06-01-2010       | 1,234.00             | OPEN                           |
| Fulton Bank  | Checking account- Scholarship | 03-25-2022       | 14,705.98            | OPEN                           |
| Fulton Bank  | Checking account- HRA         | 08-07-2023       | 14,275.48            | OPEN                           |
| Fulton Bank  | Business Money Market         |                  |                      | PENDING TO OPEN                |
| M&T Bank   | Business Money Market         |                  |                      | PENDING TO OPEN                |
| Peoples Security Bank & Trust                        | Checking account              | 03-16-2022       | 90                   | OPEN                           |
| PSDLAF   | Sweep account                 | 07-14-2023       | 259471.16            | OPEN                           |
| <b>Total balance in misc accts</b>                   |                               |                  |                      |                                |
| <b>Certificate of Deposits and Investments</b>       |                               |                  |                      |                                |
| Fulton Bank  | Business CD                   | 03-22-2023       | \$ 300,000.00        | 13 months @ 4.71% APY 04/22/24 |
| M&T Bank   | Business CD                   |                  | 250K                 | PENDING TO OPEN                |
| <b>Total balance in CD's</b>                         |                               |                  | <b>\$ 300,000.00</b> |                                |
| <b>Notes</b>   |                               |                  |                      |                                |
| DLP  | Promissory/Note- Fixed fund   | 04-01-2022       | \$636,457.65         | 3 years @ 9% Note 11/30/26     |
| <b>Total Certificate of Deposits and Investments</b> |                               |                  |                      |                                |
|  |                               |                  | <b>\$636,457.65</b>  |                                |

**NOTES:**

- 1) Closed the Truist Bank account with a total amount of \$28,068.08 01/25/2023
- 2) Deposited funds from Truist closed account to Embassy Bank. 01/25/2023
- 3) Renewed the Embassy CD for \$166,843.22 for 13 months at 4.16% Interest Rate and 4.25% APY
- 4) Contacted DLP to inform them of a withdrawal of \$ 250,000 for August 15, 2023.\*
- 5) Closed the Fulton Bank CD of \$260,100.\*
- 6) Replacing existed CD\* at Fulton Bank adding an additional \$40,000.00 to open \$300,000 CD for 13 months at 4.60% Interest Rate and APY 4.71%.
- 7) Peoples Security CD renewed at 3% for 12 months period in the amount of \$253,268.54
- 8) Peoples Security Line of Credit of \$ 250,000 renewed until March 16, 2025.
- 9)\*DLP withdrawal of \$250,000.00 was processed on March 31, 2023.
- 10) Opened a new checking account @ Fulton Bank for HRA 08/07/23

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

April 2024

- 11) Lines of credit - closed
- 12) Fulton Bank/ F&G Life Insurance Annuity- Closed 11/08/2023  
waiting for release of funds.
- 13) DLP- Additional \$250k invested 12/04/23 for 36 months.
- 14) Peoples Security CD closed 03/06/2024 \$260,970.06  
Funds will be invested in DLP Note
- 15) DLP- Additional \$261k invested 03/15/24(\$from People security)  
Funds were added to existing Note at 9%.
- 16) Embassy Bank CD and Business checking account closed on 03/20/24
- 17) Fulton Bank - CD Renewal in process to obtain 5.22% apy for 13 months
- 18) M & T Bank - In a process to opening a new CD with \$250k at 3.75% for 12 months



| Scholar Award donations 2023-2024   | Amount             | Received |
|---|--------------------|----------|
| <b>Previous balance</b>   | <b>\$6,571.45</b>  |          |
| Brian Leinhauser  | \$2,500.00         | x        |
| Ms. Ann Zullo   | \$1,000.00         | x        |
| Mr. López   | \$3,000.00         | x        |
| Mrs. Carol López  | \$250.00           | x        |
| Fulton Bank   | \$500.00           | x        |
| Mr. Hoffman   | \$35.00            | x        |
| Mrs. Elsie Perez  | \$250.00           | x        |
| Raffle- fundraiser  | \$206.00           | x        |
| Bake Sale   | \$50.00            | x        |
| Ms. Ann Zullo   | \$500.00           | x        |
| Ms. Lisa Herrmann   | \$150.00           |          |
| March - Staff/ student dress down   | \$2,110.78         |          |
| <b>Total as of today 03/27/2024</b>   | <b>\$17,123.23</b> |          |
| Expenses  |                    |          |
| Bank monthly fee - February 2024  | -\$42.57           |          |
| Legal fees-Prepare Donor Privacy Policy for client in connection with donations to schola | -\$325.00          |          |
|   |                    |          |
|   |                    |          |
|   |                    |          |

**Lehigh Valley Dual Language Charter School**

**Financial Statements**

**As of March 31, 2024**

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April 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.

**February Board Summary:**

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

**1. Balance Sheet**

- The school's combined Cash and Investment Balances were \$3,787,270 at March 31<sup>st</sup>, an increase of \$441K from the prior year-end (6/30/2023) due to a combination of Federal Grant Receipts, an increase in District Receivables (to \$350K), a slight decrease in Current Liabilities (see next bullet) and the school's Equity Contribution of \$500K to its Bond Deal.
- Total Current Liabilities on March 31<sup>st</sup> represent a \$55K increase (net of the Bond Transaction) since June 30<sup>th</sup> due to the reversal of Summer Payroll Accrual and an increase in Accounts Payable.
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10.1M) and as a Long-Term Liability (\$8.5M) on the Balance Sheet. The Budget-to-Actual report also reflects the Bond Proceeds (\$8.1M) under "Other Financing Sources" and the Debt Service (\$7.6M) under "Other Uses of Funds".

**2. Budget to Actual for the Nine (9) Months Ended March 31, 2024**

- Total Revenues from Local School Districts of \$5,034,525 are under budget (by \$87K) as tuition rates plateaued in 23-24 while districts supplant operating costs with their remaining ESSER funding. LVDLCS has also received \$1.06M+ of the \$1.5M+ in State/Federal grant funding expected in 23-24.
- Total Operating Expenses of \$5,221,538 are very close to budget (\$24K) at March 31<sup>st</sup>, with YTD variances on Professional Services (+263K, due to the Bond-Related fees paid by the school) and Interest Expense (+\$217K) that are mostly offset by negative variances on Personnel (-\$116K), Property Services (-\$243K) and Supplies (-\$142K). These expense totals do not reflect Debt Service Activity.
- After nine months of activity, LVDLCS has achieved a Net Change in Fund Balance (Surplus) of \$1,406,888, and we currently project a surplus at year-end of \$1,066,849.

### 3. Updates with Impacts or Relevance to the PA Charter School Community

#### **Budgeting for 2024-2025 – Navigating the End of ESSER**

In collaboration with the Pennsylvania Coalition of Public Charter Schools (PCPCS) and Philadelphia Charters for Excellence (PCE), CC leadership team member Kevin Corcoran led a conversation around navigating the uncertainties charter schools face in budgeting for the 24-25 school year including financial hurdles as the end of Federal ESSER funding approaches. If you were able to join this presentation, thank you. If not, no worries, PCPCS was able to record the presentation and we can send along the link.

Speaking of Kevin, please join us in thanking Kevin for his service to our country. After serving as Commanding Officer and Commodore for the past 28 months, Captain Kevin Corcoran transferred command of the 1000+ member Fifth Navy Expeditionary Logistic Regiment in a ceremony led by Rear Admiral Dennis Collins on Friday, April 5<sup>th</sup> at US Navy Base Port Hueneme in Southern California. This is the latest honor in Kevin's decorated Naval career that now exceeds 25 years, including 4 active-duty deployments. Kevin's next assignment will be based in Virginia, and he looks forward to less time away and on travel.

#### **Employees vs. Independent Contractors: Updated Guidelines**

Most schools have a mix of Employees and Independent Contractors (1099's) serving students and providing key services within their buildings each day. Are you confident you know "which is which"? It's likely that you have a handful of folks you consider "part of the team" who fall into that grey area between Employee and Contractor. Thankfully, the US Department of Labor has issued updated guidelines to help School Leaders properly classify and pay both groups accordingly:

[Fact Sheet 13: Employment Relationship Under the Fair Labor Standards Act \(FLSA\) | U.S. Department of Labor \(dol.gov\)](#)

Please review your current list of Contracted Staff and – using the guidelines linked above – assess if they should remain in the category of "Independent Contractor" or be moved to the Employee Category. If you are struggling with HR or employment classifications, our HR Team can help and offers job audit services and is happy to help - just let a member of our Leadership Team know!

# Lehigh Valley Dual Language Charter School

## Comparative Balance Sheets - Summary

Prior Year and Current Month

|                                       | Year Ending              | Year To Date             | Variance from           |
|---------------------------------------|--------------------------|--------------------------|-------------------------|
|                                       | 06/30/2023               | 03/31/2024               | 06/30/23                |
|                                       | Audited                  | Actual                   | Actual                  |
| <b>ASSETS</b>                         |                          |                          |                         |
| Current Assets                        |                          |                          |                         |
| Cash & cash equivalents               | 2,246,504                | 2,837,617                | 591,113                 |
| Investments                           | 1,099,506                | 949,653                  | (149,852)               |
| District receivables                  | 287,063                  | 350,705                  | 63,641                  |
| Federal receivables                   | 316,484                  | 153,048                  | (163,437)               |
| Other current assets                  | 62,056                   | 17,371                   | (44,684)                |
| Total Current Assets                  | <u>4,011,613</u>         | <u>4,308,394</u>         | <u>296,781</u>          |
| Noncurrent Assets                     |                          |                          |                         |
| Fixed assets                          | 10,035,987               | 10,078,471               | 42,484                  |
| Other noncurrent assets               | 689,741                  | 2,363,568                | 1,673,827               |
| Total Noncurrent Assets               | <u>10,725,728</u>        | <u>12,442,039</u>        | <u>1,716,311</u>        |
| <b>TOTAL ASSETS</b>                   | <b><u>14,737,341</u></b> | <b><u>16,750,433</u></b> | <b><u>2,013,092</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                          |                          |                         |
| Liabilities                           |                          |                          |                         |
| Current Liabilities                   |                          |                          |                         |
| Accounts payable & accrued expenses   | 86,062                   | 245,724                  | 159,662                 |
| Accrued salaries & benefits           | 611,908                  | 434,098                  | (177,810)               |
| Current portion of debt               | 7,625,361                | -                        | (7,625,361)             |
| Deferred revenues                     | 12,228                   | -                        | (12,228)                |
| Total Current Liabilities             | <u>8,335,559</u>         | <u>679,822</u>           | <u>(7,655,737)</u>      |
| Long-term liabilities                 |                          |                          |                         |
| Long-term notes & leases payable      | 172,681                  | 8,472,681                | 8,300,000               |
| Pension liabilities                   | 5,420,576                | 5,420,576                | -                       |
| Other non-current liabilities         | 55,199                   | 55,199                   | -                       |
| Total Long-term liabilities           | <u>5,648,456</u>         | <u>13,948,456</u>        | <u>8,300,000</u>        |
| Total Liabilities                     | <u>13,984,015</u>        | <u>14,628,278</u>        | <u>644,263</u>          |
| Equity                                | 753,326                  | 2,122,155                | 1,368,829               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b><u>14,737,341</u></b> | <b><u>16,750,433</u></b> | <b><u>2,013,092</u></b> |

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Summary

As of March 31, 2024

|                                       | Year To Date<br>03/31/2024 |                  | Year Ending<br>06/30/2024 |                   |                  |                  |
|---------------------------------------|----------------------------|------------------|---------------------------|-------------------|------------------|------------------|
|                                       | Actual                     | Operating Budget | Variance                  | Projection        |                  | Operating Budget |
| <b>Average Daily Membership</b>       |                            |                  |                           |                   |                  |                  |
| ADM - regular education               | 414                        | 414              | -                         | 414               | 414              | -                |
| ADM - special education               | 36                         | 36               | -                         | 36                | 36               | -                |
| <b>Total Average Daily Membership</b> | <b>450</b>                 | <b>450</b>       | <b>-</b>                  | <b>450</b>        | <b>450</b>       | <b>-</b>         |
| <b>REVENUES</b>                       |                            |                  |                           |                   |                  |                  |
| District per pupil revenues           | 5,034,525                  | 5,121,788        | (87,263)                  | 6,644,698         | 6,829,050        | (184,353)        |
| Other Local Revenues                  | 95,065                     | 57,252           | 37,814                    | 127,604           | 80,349           | 47,256           |
| State Revenues                        | 120,663                    | 100,315          | 20,346                    | 198,048           | 174,655          | 23,393           |
| Federal Revenues                      | 939,752                    | 855,885          | 83,867                    | 1,341,433         | 1,317,440        | 23,993           |
| Other Financing Sources               | 8,063,782                  | -                | 8,063,782                 | 8,063,782         | -                | 8,063,782        |
| <b>TOTAL REVENUES</b>                 | <b>14,253,787</b>          | <b>6,135,240</b> | <b>8,118,546</b>          | <b>16,375,565</b> | <b>8,401,494</b> | <b>7,974,071</b> |
| <b>EXPENDITURES</b>                   |                            |                  |                           |                   |                  |                  |
| Salaries                              | 2,243,877                  | 2,274,992        | (31,115)                  | 3,244,673         | 3,274,518        | (29,846)         |
| Other Compensation                    | 141,539                    | 168,789          | (27,250)                  | 142,749           | 170,000          | (27,250)         |
| Benefits                              | 1,215,500                  | 1,273,255        | (57,755)                  | 1,700,134         | 1,753,983        | (53,849)         |
| Professional & technical services     | 618,974                    | 355,917          | 263,057                   | 770,877           | 506,915          | 263,962          |
| Property services                     | 182,725                    | 425,243          | (242,518)                 | 460,856           | 566,991          | (106,136)        |
| Other purchased services              | 306,048                    | 330,506          | (24,458)                  | 494,684           | 465,589          | 29,096           |
| Supplies                              | 209,918                    | 352,089          | (142,171)                 | 328,299           | 433,619          | (105,321)        |
| Property, furniture & equipment       | 42,754                     | 21,628           | 21,126                    | 76,967            | 55,841           | 21,127           |
| Other expenditures                    | 260,203                    | 43,255           | 216,948                   | 409,116           | 61,796           | 347,320          |
| Other uses of funds - debt service    | 7,625,361                  | 555,179          | 7,070,181                 | 7,680,361         | 740,239          | 6,940,122        |
| <b>TOTAL EXPENDITURES</b>             | <b>12,846,899</b>          | <b>5,800,853</b> | <b>7,046,045</b>          | <b>15,308,716</b> | <b>8,029,491</b> | <b>7,279,225</b> |
| <b>CHANGE IN FUND BALANCE</b>         | <b>1,406,888</b>           | <b>334,387</b>   | <b>1,072,502</b>          | <b>1,066,849</b>  | <b>372,003</b>   | <b>694,846</b>   |

# Lehigh Valley Dual Language Charter School

## Key Performance Indicators

As of March 31, 2024

|                              | Year Ending |         | Year To Date | Benchmark        | Notes                                |
|------------------------------|-------------|---------|--------------|------------------|--------------------------------------|
|                              | 06/30/2023  | Audited |              |                  |                                      |
| <b>Short-Term Indicators</b> |             |         |              |                  |                                      |
| Total margin                 | 13.2 %      |         | 6.5 %        | At least 0%      | FYE net income / revenue             |
| Current ratio                | 0.5         |         | 6.3          | At least 1.1     | Current assets / current liabilities |
| Days cash on hand            | 115.4       |         | 67.7         | At least 60 days | Total cash / average daily spend     |
| <b>Long-Term Indicators</b>  |             |         |              |                  |                                      |
| Fund balance                 | 39.2 %      |         | 27.9 %       | 5-12%            | % of revenue                         |
| Debt ratio                   | 61.0 %      |         | 57.3 %       | At most 85%      | Total liabilities / total assets     |
| <b>Per Pupil Metrics</b>     |             |         |              |                  |                                      |
| Per pupil revenues           | 18,183      |         | 36,390       |                  | Revenues / ADM                       |
| Per pupil expenditures       | 15,785      |         | 34,019       |                  | Expenditures / ADM                   |

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

|   | Year Ending<br>06/30/2023 | Year To Date<br>03/31/2024 |                     |
|---|---------------------------|----------------------------|---------------------|
|   | Audited                   | Actual                     | Increase (decrease) |
| <b>ASSETS</b>                                     |                           |                            |                     |
| <b>Current Assets</b>                             |                           |                            |                     |
| Cash & cash equivalents                           | 2,246,504                 | 2,837,617                  | 591,113             |
| Investments                                       | 1,099,506                 | 949,653                    | (149,852)           |
| District receivables                              |                           |                            |                     |
| District Per Pupil - 2021-22                      | (1,608)                   | (1,607)                    | -                   |
| District Per Pupil - 2022-23                      | 288,671                   | (10,756)                   | (299,426)           |
| District Per Pupil - 2023-24                      | -                         | 363,068                    | 363,067             |
| <b>Total District receivables</b>                 | <b>287,063</b>            | <b>350,705</b>             | <b>63,641</b>       |
| Federal receivables                               |                           |                            |                     |
| Title I   | 9,512                     | 42,806                     | 33,294              |
| Title II  | 4,086                     | 12,728                     | 8,643               |
| Title III   | 1,025                     | 10,707                     | 9,682               |
| Title IV  | 4,161                     | 7,306                      | 3,145               |
| ESSER II  | 165,778                   | -                          | (165,778)           |
| ARP ESSER   | 110,814                   | 78,142                     | (32,672)            |
| ARP ESSER Learning Loss                           | 14,655                    | -                          | (14,655)            |
| ARP ESSER Afterschool Programs                    | 6,454                     | 1,359                      | (5,096)             |
| <b>Total Federal receivables</b>                  | <b>316,484</b>            | <b>153,048</b>             | <b>(163,437)</b>    |
| Other current assets                              | 62,056                    | 17,371                     | (44,684)            |
| <b>Total Current Assets</b>                       | <b>4,011,613</b>          | <b>4,308,394</b>           | <b>296,781</b>      |
| <b>Noncurrent Assets</b>                          |                           |                            |                     |
| Fixed assets                                      |                           |                            |                     |
| Land  | 337,800                   | 337,800                    | -                   |
| Buildings   | 8,783,067                 | 8,783,067                  | -                   |
| Building improvements                             | 969,026                   | 969,026                    | -                   |
| Machinery & equipment                             | 490,809                   | 490,809                    | -                   |
| Furniture & fixtures                              | 82,337                    | 124,821                    | 42,484              |
| Right to use asset - equipment                    | 185,642                   | 185,642                    | -                   |
| Accumulated depreciation on furniture & equipment | (798,545)                 | (798,546)                  | -                   |
| Accumulated amortization - right to use assets    | (14,150)                  | (14,149)                   | -                   |
| <b>Total Fixed assets</b>                         | <b>10,035,987</b>         | <b>10,078,471</b>          | <b>42,484</b>       |
| Other noncurrent assets                           |                           |                            |                     |
| Unamortized discount on bonds sold                | -                         | 236,218                    | 236,218             |
| Deferred outflows from pensions                   | 674,168                   | 674,168                    | -                   |
| Deferred outflows from OPEB                       | 13,823                    | 13,823                     | -                   |
| Security deposits                                 | 1,750                     | 1,750                      | -                   |
| Other Non-current Assets                          | -                         | 357,878                    | 357,878             |
| Revenue Fund                                      | -                         | 289,334                    | 289,334             |
| Debt Service Reserve Fund                         | -                         | 678,572                    | 678,572             |
| Repair & Replacement Fund                         | -                         | 101,748                    | 101,748             |
| Cost of Issuance Fund                             | -                         | 10,077                     | 10,077              |
| <b>Total Other noncurrent assets</b>              | <b>689,741</b>            | <b>2,363,568</b>           | <b>1,673,827</b>    |
| <b>Total Noncurrent Assets</b>                    | <b>10,725,728</b>         | <b>12,442,039</b>          | <b>1,716,311</b>    |
| <b>TOTAL ASSETS</b>                               | <b>14,737,341</b>         | <b>16,750,433</b>          | <b>2,013,092</b>    |

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

|   | Year Ending<br>06/30/2023 | Year To Date<br>03/31/2024 |                     |
|---|---------------------------|----------------------------|---------------------|
|   | Audited                   | Actual                     | Increase (decrease) |
| <b>LIABILITIES &amp; EQUITY</b>             |                           |                            |                     |
| Liabilities                                 |                           |                            |                     |
| Current Liabilities                         |                           |                            |                     |
| Accounts payable & accrued expenses         | 86,062                    | 245,724                    | 159,662             |
| Accrued salaries & benefits                 |                           |                            |                     |
| Accrued salaries & benefits                 | 455,678                   | 311,894                    | (143,784)           |
| PSERS employee contributions                | 13,491                    | 8,661                      | (4,830)             |
| PSERS employer contributions                | 142,739                   | 111,020                    | (31,719)            |
| 403b employee contributions                 | -                         | -                          | -                   |
| 403b employer contributions                 | -                         | 2,523                      | 2,523               |
| Total Accrued salaries & benefits           | 611,908                   | 434,098                    | (177,810)           |
| Current portion of debt                     |                           |                            |                     |
| Loans payable - current portion             | 7,625,361                 | -                          | (7,625,361)         |
| Total Current portion of notes payable      | 7,625,361                 | -                          | (7,625,361)         |
| Deferred revenues                           | 12,228                    | -                          | (12,228)            |
| Total Current Liabilities                   | 8,335,559                 | 679,822                    | (7,655,737)         |
| Long-term liabilities                       |                           |                            |                     |
| Long-term notes & leases payable            | 172,681                   | 8,472,681                  | 8,300,000           |
| Pension liabilities                         |                           |                            |                     |
| Other postemployment benefits (OPEB)        | 213,340                   | 213,340                    | -                   |
| Net pension liability                       | 4,852,977                 | 4,852,977                  | -                   |
| Deferred inflows from pensions              | 295,168                   | 295,168                    | -                   |
| Deferred inflows from OPEB                  | 59,091                    | 59,091                     | -                   |
| Total Pension liabilities                   | 5,420,576                 | 5,420,576                  | -                   |
| Other non-current liabilities               | 55,199                    | 55,199                     | -                   |
| Total Long-term liabilities                 | 5,648,456                 | 13,948,456                 | 8,300,000           |
| Total Liabilities                           | 13,984,015                | 14,628,278                 | 644,263             |
| Equity                                      |                           |                            |                     |
| Nonspendable fund balance                   | 76,748                    | 76,748                     | -                   |
| Restricted fund balance                     | 12,085                    | 16,420                     | 4,335               |
| Assigned fund balance                       | 1,626,534                 | 1,626,534                  | -                   |
| Unrestricted fund balance                   | 1,580,853                 | 2,935,153                  | 1,354,300           |
| Net investment in fixed assets              | 2,237,944                 | 10,078,470                 | 7,840,526           |
| Amount provided for OPEB liability          | (258,608)                 | (258,608)                  | -                   |
| Amount provided for pension                 | (4,473,977)               | (4,473,977)                | -                   |
| Restricted for retirement of long-term debt | (48,253)                  | (7,878,585)                | (7,830,332)         |
| Total Equity                                | 753,326                   | 2,122,155                  | 1,368,829           |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>       | <b>14,737,341</b>         | <b>16,750,433</b>          | <b>2,013,092</b>    |

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of March 31, 2024

|   | Year To Date<br>03/31/2024 |                     |                  | Year Ending<br>06/30/2024 |                     |                  |
|---|----------------------------|---------------------|------------------|---------------------------|---------------------|------------------|
|   | Actual                     | Operating<br>Budget | Variance         | Projection                | Operating<br>Budget | Variance         |
| <b>REVENUES</b>                                 |                            |                     |                  |                           |                     |                  |
| District per pupil revenues                     |                            |                     |                  |                           |                     |                  |
| Revenue from districts - regular education      | 4,004,509                  | 4,238,336           | (233,827)        | 5,254,193                 | 5,651,115           | (396,922)        |
| Revenue from districts - special education      | 1,027,736                  | 883,452             | 144,284          | 1,388,225                 | 1,177,935           | 210,289          |
| Revenue from districts - prior year adjustments | 2,280                      | -                   | 2,280            | 2,280                     | -                   | 2,280            |
| <b>Total District per pupil revenues</b>        | <b>5,034,525</b>           | <b>5,121,788</b>    | <b>(87,263)</b>  | <b>6,644,698</b>          | <b>6,829,050</b>    | <b>(184,353)</b> |
| Other Local Revenues                            |                            |                     |                  |                           |                     |                  |
| Interest  | 69,651                     | 24,885              | 44,766           | 77,946                    | 33,181              | 44,765           |
| Student activity fees                           | 12,774                     | 10,638              | 2,136            | 17,333                    | 15,197              | 2,136            |
| Restricted contributions                        | 4,335                      | -                   | 4,335            | 5,050                     | 3,000               | 2,050            |
| Refunds of prior year expenditures              | 7,961                      | -                   | 7,961            | 7,961                     | -                   | 7,961            |
| Miscellaneous local revenues                    | 344                        | 21,729              | (21,384)         | 19,314                    | 28,971              | (9,657)          |
| <b>Total Other Local Revenues</b>               | <b>95,065</b>              | <b>57,252</b>       | <b>37,814</b>    | <b>127,604</b>            | <b>80,349</b>       | <b>47,255</b>    |
| State Revenues                                  |                            |                     |                  |                           |                     |                  |
| Health services subsidy (SHARRS)                | 8,217                      | -                   | 8,217            | 8,217                     | -                   | 8,217            |
| PCCD school mental health grant                 | 4,766                      | 35,000              | (30,235)         | 70,000                    | 70,000              | -                |
| PCCD physical school safety & security grant    | 62,188                     | 35,000              | 27,189           | 70,000                    | 70,000              | -                |
| Ready to Learn block grant                      | 20,191                     | 20,191              | -                | 20,191                    | 20,191              | -                |
| State food program revenue                      | 25,300                     | 10,125              | 15,175           | 29,639                    | 14,464              | 15,175           |
| <b>Total State Revenues</b>                     | <b>120,663</b>             | <b>100,315</b>      | <b>20,346</b>    | <b>198,048</b>            | <b>174,655</b>      | <b>23,393</b>    |
| Federal Revenues                                |                            |                     |                  |                           |                     |                  |
| IDEA pass-through                               | -                          | -                   | -                | 26,849                    | 26,849              | -                |
| Title I   | 108,623                    | 129,035             | (20,412)         | 230,366                   | 232,263             | (1,897)          |
| Title II  | 17,820                     | 15,683              | 2,137            | 18,415                    | 23,524              | (5,109)          |
| Title III                                       | 14,990                     | -                   | 14,990           | 14,990                    | 18,018              | (3,028)          |
| Title IV  | 12,501                     | 11,660              | 840              | 18,183                    | 17,491              | 692              |
| Federal school lunch program                    | 293,964                    | 304,020             | (10,056)         | 435,368                   | 434,314             | 1,053            |
| ESSER II  | 37,509                     | -                   | 37,509           | 37,508                    | -                   | 37,509           |
| ARP ESSER                                       | 426,202                    | 395,487             | 30,716           | 531,612                   | 564,981             | (33,370)         |
| ARP ESSER learning loss                         | 9,122                      | -                   | 9,122            | 9,121                     | -                   | 9,122            |
| ARP ESSER summer programs                       | 19,021                     | -                   | 19,022           | 19,021                    | -                   | 19,021           |
| <b>Total Federal Revenues</b>                   | <b>939,752</b>             | <b>855,885</b>      | <b>83,867</b>    | <b>1,341,433</b>          | <b>1,317,440</b>    | <b>23,993</b>    |
| Other Financing Sources                         |                            |                     |                  |                           |                     |                  |
| Proceeds from bonds                             | 8,063,782                  | -                   | 8,063,782        | 8,063,782                 | -                   | 8,063,782        |
| <b>Total Other Financing Sources</b>            | <b>8,063,782</b>           | <b>-</b>            | <b>8,063,782</b> | <b>8,063,782</b>          | <b>-</b>            | <b>8,063,782</b> |
| <b>TOTAL REVENUES</b>                           | <b>14,253,787</b>          | <b>6,135,240</b>    | <b>8,118,546</b> | <b>16,375,565</b>         | <b>8,401,494</b>    | <b>7,974,071</b> |

### EXPENDITURES

|                          |                  |                  |                 |                  |                  |                 |
|--------------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|
| Salaries                 |                  |                  |                 |                  |                  |                 |
| Regular Instruction      | 1,147,450        | 1,070,047        | 77,402          | 1,640,659        | 1,563,257        | 77,401          |
| Instructional Assistants | 298,706          | 313,268          | (14,560)        | 442,803          | 457,364          | (14,560)        |
| Special Education        | 64,357           | 100,059          | (35,704)        | 110,452          | 146,155          | (35,703)        |
| Administration           | 443,707          | 442,454          | 1,253           | 612,803          | 610,281          | 2,522           |
| Student & Staff Support  | 243,611          | 300,094          | (56,481)        | 371,322          | 427,803          | (56,481)        |
| Noninstructional         | 46,046           | 49,070           | (3,025)         | 66,634           | 69,658           | (3,024)         |
| <b>Total Salaries</b>    | <b>2,243,877</b> | <b>2,274,992</b> | <b>(31,115)</b> | <b>3,244,673</b> | <b>3,274,518</b> | <b>(29,846)</b> |



# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of March 31, 2024

|  | Year To Date<br>03/31/2024 |                     |                  | Year Ending<br>06/30/2024 |                     |                  |
|--|----------------------------|---------------------|------------------|---------------------------|---------------------|------------------|
|  | Actual                     | Operating<br>Budget | Variance         | Projection                | Operating<br>Budget | Variance         |
| <b>Other Compensation</b>                          |                            |                     |                  |                           |                     |                  |
| Employee insurance opt-out                         | 4,039                      | 3,289               | 750              | 5,249                     | 4,500               | 750              |
| Bonuses  | 137,500                    | 165,500             | (28,000)         | 137,500                   | 165,500             | (28,000)         |
| <b>Total Other Compensation</b>                    | <b>141,539</b>             | <b>168,789</b>      | <b>(27,250)</b>  | <b>142,749</b>            | <b>170,000</b>      | <b>(27,250)</b>  |
| <b>Benefits</b>                                    |                            |                     |                  |                           |                     |                  |
| Medical insurance                                  | 497,149                    | 541,078             | (43,930)         | 677,509                   | 721,439             | (43,930)         |
| Dental insurance                                   | 41,880                     | 39,243              | 2,638            | 54,961                    | 52,323              | 2,638            |
| Life insurance                                     | 18,982                     | 13,043              | 5,939            | 23,330                    | 17,391              | 5,939            |
| Other group insurance                              | 7,390                      | 10,468              | (3,078)          | 10,879                    | 13,957              | (3,078)          |
| Social security contributions                      | 176,840                    | 173,794             | 3,046            | 253,200                   | 250,154             | 3,046            |
| PSERS defined benefit plans                        | 330,031                    | 340,735             | (10,704)         | 474,942                   | 485,646             | (10,704)         |
| Tuition reimbursement                              | 14,538                     | 20,748              | (6,210)          | 21,454                    | 27,665              | (6,211)          |
| Unemployment compensation                          | 17,328                     | 17,985              | (657)            | 25,101                    | 25,756              | (656)            |
| Workers' compensation                              | 15,265                     | 16,931              | (1,666)          | 19,137                    | 16,931              | 2,207            |
| Retirement contributions - non-PSERS               | 82,079                     | 88,874              | (6,795)          | 122,152                   | 128,913             | (6,762)          |
| Other employee benefits                            | 14,018                     | 10,356              | 3,662            | 17,469                    | 13,808              | 3,662            |
| <b>Total Benefits</b>                              | <b>1,215,500</b>           | <b>1,273,255</b>    | <b>(57,755)</b>  | <b>1,700,134</b>          | <b>1,753,983</b>    | <b>(53,849)</b>  |
| <b>Professional &amp; technical services</b>       |                            |                     |                  |                           |                     |                  |
| Other contracted teaching services                 | -                          | 14,700              | (14,700)         | 6,300                     | 21,000              | (14,700)         |
| Summer program services                            | 13,440                     | 32,500              | (19,060)         | 68,440                    | 75,000              | (6,560)          |
| Special education services                         | -                          | 14,866              | (14,866)         | 8,494                     | 21,237              | (12,742)         |
| Other professional services                        | 373,898                    | 43,829              | 330,069          | 395,682                   | 62,613              | 333,069          |
| Professional development                           | 7,307                      | 33,689              | (26,381)         | 34,767                    | 44,918              | (10,152)         |
| Student health services                            | 11,664                     | -                   | 11,663           | 11,663                    | -                   | 11,663           |
| IT services  | 5,902                      | 9,736               | (3,834)          | 12,148                    | 12,982              | (834)            |
| Audit services                                     | 22,056                     | 18,894              | 3,162            | 22,057                    | 18,895              | 3,162            |
| Payroll services                                   | 13,567                     | 12,825              | 742              | 17,841                    | 17,098              | 742              |
| Legal services                                     | 3,150                      | 7,500               | (4,350)          | 5,650                     | 10,000              | (4,350)          |
| Business services                                  | 67,035                     | 58,242              | 8,793            | 86,880                    | 77,657              | 9,224            |
| Security services                                  | 100,956                    | 109,136             | (8,181)          | 100,956                   | 145,515             | (44,559)         |
| <b>Total Professional &amp; technical services</b> | <b>618,974</b>             | <b>355,917</b>      | <b>263,057</b>   | <b>770,877</b>            | <b>506,915</b>      | <b>263,962</b>   |
| <b>Property services</b>                           |                            |                     |                  |                           |                     |                  |
| Building rental & CAM                              | 17,710                     | 16,223              | 1,487            | 23,118                    | 21,630              | 1,487            |
| Maintenance & repairs                              | 77,103                     | 319,091             | (241,989)        | 314,808                   | 425,455             | (110,647)        |
| Utilities  | 65,961                     | 70,020              | (4,058)          | 94,342                    | 93,359              | 983              |
| Copier leases                                      | 21,361                     | 19,909              | 1,452            | 27,997                    | 26,547              | 1,451            |
| Other rentals                                      | 590                        | -                   | 590              | 591                       | -                   | 590              |
| <b>Total Property services</b>                     | <b>182,725</b>             | <b>425,243</b>      | <b>(242,518)</b> | <b>460,856</b>            | <b>566,991</b>      | <b>(106,136)</b> |
| <b>Other purchased services</b>                    |                            |                     |                  |                           |                     |                  |
| Student transportation                             | 75                         | 16,415              | (16,340)         | 7,110                     | 23,450              | (16,340)         |
| Auto insurance                                     | 1,178                      | 671                 | 507              | 1,401                     | 894                 | 507              |
| General property & liability insurance             | 17,549                     | 13,482              | 4,067            | 22,044                    | 17,977              | 4,067            |
| Other insurance                                    | 4,623                      | 4,108               | 515              | 5,991                     | 5,477               | 515              |
| Telecommunications services                        | 27,990                     | 38,477              | (10,487)         | 40,817                    | 51,303              | (10,487)         |
| Postage & shipping                                 | 4,224                      | 2,773               | 1,452            | 5,148                     | 3,696               | 1,452            |
| Advertising  | 1,207                      | 1,193               | 12               | 1,605                     | 1,592               | 12               |
| Printing & binding                                 | -                          | 54                  | (54)             | -                         | 54                  | (54)             |
| Food service management - food costs               | 248,903                    | 245,385             | 3,519            | 407,621                   | 350,549             | 57,073           |
| Travel   | 298                        | 1,125               | (826)            | 673                       | 1,500               | (827)            |

## Lehigh Valley Dual Language Charter School

### Budget-vs-Actual & Projection - Detail

As of March 31, 2024

|  | Year To Date<br>03/31/2024 |                         |                         | Year Ending<br>06/30/2024 |                         |                         |
|--|----------------------------|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|
|  | Actual                     | Operating<br>Budget     | Variance                | Projection                | Operating<br>Budget     | Variance                |
| Miscellaneous purchased services           | -                          | 6,823                   | (6,823)                 | 2,275                     | 9,097                   | (6,822)                 |
| Total Other purchased services             | <u>306,048</u>             | <u>330,506</u>          | <u>(24,458)</u>         | <u>494,684</u>            | <u>465,589</u>          | <u>29,096</u>           |
| <b>Supplies</b>                            |                            |                         |                         |                           |                         |                         |
| Instructional supplies                     | 65,267                     | 77,071                  | (11,804)                | 90,958                    | 102,762                 | (11,804)                |
| Special education supplies                 | 1,665                      | 15,814                  | (14,149)                | 6,936                     | 21,085                  | (14,149)                |
| Health supplies                            | 2,454                      | 8,852                   | (6,398)                 | 9,513                     | 12,646                  | (3,134)                 |
| Administration                             | 2,727                      | 22,303                  | (19,576)                | 12,160                    | 29,737                  | (17,576)                |
| Maintenance Supplies                       | 31,378                     | 29,489                  | 1,888                   | 41,208                    | 39,319                  | 1,889                   |
| Food                                       | -                          | 4,758                   | (4,758)                 | 3,172                     | 6,344                   | (3,172)                 |
| Meals & refreshments                       | 2,381                      | 108                     | 2,274                   | 2,381                     | 108                     | 2,274                   |
| Books & curricula                          | 72,659                     | 165,320                 | (92,662)                | 125,320                   | 187,981                 | (62,662)                |
| Tech supplies & software                   | 30,909                     | 19,914                  | 10,996                  | 32,547                    | 21,551                  | 10,995                  |
| Other general supplies                     | 478                        | 8,460                   | (7,982)                 | 4,104                     | 12,086                  | (7,982)                 |
| Total Supplies                             | <u>209,918</u>             | <u>352,089</u>          | <u>(142,171)</u>        | <u>328,299</u>            | <u>433,619</u>          | <u>(105,321)</u>        |
| <b>Property, furniture &amp; equipment</b> |                            |                         |                         |                           |                         |                         |
| Furniture & equipment                      | 42,754                     | 21,628                  | 21,126                  | 46,067                    | 24,941                  | 21,127                  |
| Computers                                  | -                          | -                       | -                       | 30,900                    | 30,900                  | -                       |
| Property, furniture & equipment            | <u>42,754</u>              | <u>21,628</u>           | <u>21,126</u>           | <u>76,967</u>             | <u>55,841</u>           | <u>21,127</u>           |
| <b>Other expenditures</b>                  |                            |                         |                         |                           |                         |                         |
| Dues & fees                                | 29,601                     | 28,916                  | 684                     | 40,484                    | 38,603                  | 1,881                   |
| Bank fees                                  | 408                        | 34                      | 375                     | 420                       | 45                      | 374                     |
| Interest expense                           | 221,407                    | 2,987                   | 218,420                 | 351,578                   | 3,982                   | 347,596                 |
| Late fees                                  | 35                         | 37                      | (3)                     | 47                        | 50                      | (2)                     |
| Scholarships                               | -                          | -                       | -                       | 3,000                     | 3,000                   | -                       |
| Fees for student activities/trips          | 8,752                      | 11,281                  | (2,528)                 | 13,587                    | 16,116                  | (2,529)                 |
| Other expenditures                         | <u>260,203</u>             | <u>43,255</u>           | <u>216,948</u>          | <u>409,116</u>            | <u>61,796</u>           | <u>347,320</u>          |
| <b>Other uses of funds - debt service</b>  |                            |                         |                         |                           |                         |                         |
| Redemption of principal                    | 7,625,361                  | 555,179                 | 7,070,181               | 7,680,361                 | 740,239                 | 6,940,122               |
| Other uses of funds - debt service         | <u>7,625,361</u>           | <u>555,179</u>          | <u>7,070,181</u>        | <u>7,680,361</u>          | <u>740,239</u>          | <u>6,940,122</u>        |
| <b>TOTAL EXPENDITURES</b>                  | <u><u>12,846,899</u></u>   | <u><u>5,800,853</u></u> | <u><u>7,046,045</u></u> | <u><u>15,308,716</u></u>  | <u><u>8,029,491</u></u> | <u><u>7,279,225</u></u> |
| <b>CHANGE IN FUND BALANCE</b>              | <u><u>1,406,888</u></u>    | <u><u>334,387</u></u>   | <u><u>1,072,502</u></u> | <u><u>1,066,849</u></u>   | <u><u>372,003</u></u>   | <u><u>694,846</u></u>   |

## Lehigh Valley Dual Language Charter School Bill Payments

| Payment Date | Vendor Name                             | Account title                        | Memo  | Amount    |
|--------------|---|--------------------------------------|---|-----------|
| 03/22/2024   | Lintons Food Service Management         | Food service management - food costs | For The Month: February 2024  | 38,545.20 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                    | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 20,018.63 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                    | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 12,640.57 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                    | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 5,368.26  |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                    | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 5,183.18  |
| 03/08/2024   | Colonial Intermediate Unit              | Telecommunications services          | CIU20 Contract - Network Consulting 2324 (detail attached)  | 4,891.52  |
| 03/19/2024   | PPL Electric Utilities - 20029          | Electricity                          | Acct Number#98220-20029 - Meter 300959298 Usage from Feb 1 - Mar 4  | 4,052.99  |
| 03/28/2024   | Guardian Dental                         | Life insurance                       | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24.   | 3,463.32  |
| 03/20/2024   | UGI Utilities, Inc.8355                 | Natural gas                          | Account Number 411002358355 01/25/2024 to 02/23/2024 (30 days)  | 3,295.78  |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                    | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 2,644.46  |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                    | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 2,644.46  |
| 03/26/2024   | Valley Youth House                      | Other professional services          | For the period of: 27-Jan-2024 to 23-Feb-2024   | 2,628.21  |
| 03/21/2024   | Fraser Advanced Information Systems 129 | Copier leases                        | Acct#603-0277014-000 copier rental - Coverage Period 02/29/2024-03/30/2024  | 2,506.45  |
| 03/25/2024   | Frontline Technologies Group, LLC       | Prepaid expenses                     | Health Management Solution 7/1/2024 6/30/2024 Acct1132496690 Lehigh-Valley Dual Lang Cs   | 2,499.82  |
| 03/27/2024   | Scholastic Book Fairs 14                | Books                                | BOOK FAIR INVOICE Acct#1471142 Fair ID 5475013  | 2,425.44  |
| 03/28/2024   | Elba L Gonzalez                         | Tuition reimbursement                | College/ University Name: Columbia Southern University : Course: PUA 5306 - Public Policy & PUA 5307 Strategic Planning 01/24/2024 - 03/19/2024 | 2,184.00  |
| 03/15/2024   | Dual Temp Company, Inc.                 | Building maintenance & repairs       | RM115 & 121 - Thermostats & averaging sensors   | 2,065.00  |
| 03/28/2024   | 601 Broad Development Group, LLC        | Rental of land & buildings           | Additional Space Rent   | 1,802.50  |
| 03/19/2024   | Uline                                   | General supplies                     | CUSTOMER NUMBER 11723132 16X24 SILICONE PARCHMENT PAPER, etc  | 1,770.58  |

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

| Payment Date | Vendor Name                             | Account title                             | Memo  | Amount   |
|--------------|---|---|---|----------|
| 03/28/2024   | Guardian Dental                         | Dental insurance                          | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24.   | 1,548.77 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                         | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 1,533.79 |
| 03/15/2024   | Dual Temp Company, Inc.                 | Building maintenance & repairs            | Rm133 - rollout switch and gas regulator  | 1,370.00 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                         | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 1,190.01 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                         | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 1,190.01 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                         | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 1,190.01 |
| 03/29/2024   | Republic Services                       | Disposal services                         | Acct #3-0282-1057560 - 2 Waste Container 8 Cu Yd, 4 Lifts Per Week 1 Recycle Container 8 Cu Yd, 1 Lift Per 2 Weeks 04/01-04/30  | 1,132.19 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                         | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 1,110.67 |
| 03/25/2024   | Highmark Blue Shield                    | Medical insurance                         | ACCOUNT NUMBER: 2949270001 CLIENT NUMBER: 294927 April 2024   | 1,110.67 |
| 03/28/2024   | Gorman & Associates, P.C.               | Audit services                            | Preparation of 2022 IRS Form 990 for the 22-23 Fiscal Year  | 1,100.00 |
| 03/01/2024   | Stotz & Fatzinger Office Supply         | General supplies                          | GLDWHITEBOX: PAPER, COPY, 8.5X11, 20#, WHITE - CT 5   | 1,070.00 |
| 03/25/2024   | LAROS SILK MILL MASTER ASSOCIATION, INC | Rental of land & buildings                | Condo fee   | 1,000.00 |
| 03/28/2024   | Guardian Dental                         | Dental insurance                          | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24.   | 911.16   |
| 03/19/2024   | Verizon Wireless                        | Telecommunications services               | Account # 823032866-00001 - Jan 26 Feb 25   | 829.51   |
| 03/28/2024   | Selective Insurance Company 546         | General property & liability insurance    | Account number 716-730-546  | 827.00   |
| 03/28/2024   | Vision Service Plan                     | Other group insurance                     | Client ID 30034388 Customer Ref# 3454802 Coverage Period April 2024   | 721.95   |
| 03/25/2024   | Michelle Guzman                         | Professional educational services - other | After School Arts & Crafts Club Service Week 1-2: 3/4   3/5   3/6   3/7 3/11   3/12   3/13   3/14   | 640.00   |
| 03/29/2024   | Stotz & Fatzinger Office Supply         | General supplies                          | GLDWHITEBOX: PAPER, COPY, 8.5X11, 20#, WHITE - CT SAN37003: MARKER, SHARPIE, ULTRAFINE, BE - DZ EPIE503: GLUE, STICKS, PURP, 60C T, 7G - BX AVE98073: GLUE, STICK, 1.27OZ, CLR, 6PK - PK PACP4943: PAPER, | 624.69   |

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

| Payment Date | Vendor Name                                | Account title                             | Memo   | Amount |
|--------------|--|---|--|--------|
| 03/19/2024   | Smart Digital Tech                         | Technology supplies & software            | WTRCLR, 140LB, WHT - PK<br>Managed Services For February Smart Digital Tech Managed CCTV Support Services  | 616.50 |
| 03/04/2024   | Ryan Steirer                               | Building maintenance & repairs            | Lighting repair gym  | 500.00 |
| 03/01/2024   | Pitney Bowes Global Financial Services LLC | Postage & shipping                        | Contract# 0041191968<br>Scale 0233414 6018379  | 442.86 |
| 03/28/2024   | Guardian Dental                            | Dental insurance                          | Series IMI Base Meter<br>Group ID: 00 558787 - Dental & Life/<br>Add/STD/LTD - For Period 04/01/24 to 04/30/24.  | 402.00 |
| 03/19/2024   | Danielle Sodl                              | Professional educational services - other | School Nurse overview - 4hours, CSN immunizations  | 400.00 |
| 03/19/2024   | Dual Temp Company, Inc.                    | Building maintenance & repairs            | Job Summary Classroom 104 and 105 thermostats not working and it's cold<br>HH18HZ195 rollout switch.   | 372.03 |
| 03/19/2024   | Smart Digital Tech                         | Technology supplies & software            | CCTV Managed Services For March 1 MSP CCTV LVDL... Smart Digital Tech Managed CCTV Support Services  | 350.00 |
| 03/28/2024   | Guardian Dental                            | Dental insurance                          | Group ID: 00 558787 - Dental & Life/<br>Add/STD/LTD - For Period 04/01/24 to 04/30/24.   | 339.44 |
| 03/19/2024   | Cintas Corporation # 101                   | General supplies                          | Supplies   | 297.86 |
| 03/25/2024   | Cintas Corporation # 101                   | General supplies                          | Supplies   | 263.82 |
| 03/27/2024   | Cintas Corporation # 101                   | General supplies                          | Supplies   | 263.82 |
| 03/25/2024   | Cintas Corporation # 101                   | General supplies                          | Supplies   | 263.82 |
| 03/29/2024   | Discount School Supply                     | General supplies                          | YOUR ACCOUNT<br>NO.0035131127 9 X 12<br>BLACK CONST PAPER,<br>200 SHEETS 9CPBK200<br>CRAYOLA 200 WASH<br>CLR SMART MARKER<br>CLSPK 200CS                     | 257.99 |
| 03/25/2024   | NJ Advance Media                           | Advertising                               | Client #54685 Tearsheet/Affidavit Proposals - Vended Meals Express Times 1 x 17 lines Proposals - Vended Meals Inventory 1 17 lines Proposals - Vended Meals | 251.73 |
| 03/19/2024   | UGI Utilities, Inc. 6790                   | Natural gas                               | Account #411013396790<br>Billing Period: 01/25/2024 to 02/23/2024 (30 days)  | 226.81 |
| 03/25/2024   | MacMain Leinhauser, LLC                    | Legal services                            | Account No# 30047.001<br>Final revision of policies related to scholarship program, donations and transmit same to client for review and approval.           | 212.50 |
| 03/28/2024   | Guardian Dental                            | Dental insurance                          | Group ID: 00 558787 - Dental & Life/<br>Add/STD/LTD - For Period 04/01/24 to 04/30/24.   | 201.00 |
| 03/28/2024   | Guardian Dental                            | Dental insurance                          | Group ID: 00 558787 - Dental & Life/<br>Add/STD/LTD - For Period 04/01/24 to 04/30/24.   | 201.00 |
| 03/19/2024   | All Affordable Pest Control                | Extermination services                    | 02/20/24 Invoice 73642<br>General Pest Control Service   | 180.00 |

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

| Payment Date     | Vendor Name                         | Account title               | Memo  | Amount            |
|------------------|-------------------------------------|-----------------------------|---|-------------------|
| 03/28/2024       | All Affordable Pest Control         | Extermination services      | Acct # 3251 03/19/24 Invoice # 73865 General Pest Control Service                   | 180.00            |
| 03/19/2024       | Cintas Corporation # 101            | General supplies            | Supplies  | 179.36            |
| 03/27/2024       | Stotz & Fatzinger Office Supply     | General supplies            | ITA38646BX: PEN, COUNTER, REPLACEMENT, BK - BX                                      | 172.64            |
| 03/25/2024       | Elsie J. Perez Garcia               | Travel                      | Travel reimbursement: Wyndham Lancaster Resort and Convention Center                | 180.26            |
| 03/27/2024       | RCN                                 | Telecommunications services | Acct #4201-0782615-01   | 146.52            |
| 03/19/2024       | RCN                                 | Telecommunications services | Acct #4201-0782615-01   | 143.57            |
| 03/19/2024       | PPL Electric Utilities - 40013      | Electricity                 | Acct Number#88577-40013 - Meter 301499155 Usage from Feb. 1 - Mar 4                 | 112.60            |
| 03/28/2024       | Guardian Dental                     | Dental insurance            | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24. | 100.50            |
| 03/28/2024       | Guardian Dental                     | Dental insurance            | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24. | 100.50            |
| 03/28/2024       | Guardian Dental                     | Dental insurance            | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24. | 100.50            |
| 03/28/2024       | Guardian Dental                     | Dental insurance            | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24. | 100.50            |
| 03/28/2024       | Guardian Dental                     | Dental insurance            | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24. | 100.50            |
| 03/28/2024       | Guardian Dental                     | Dental insurance            | Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 04/01/24 to 04/30/24. | 100.50            |
| 03/19/2024       | 601 Broad Development Group, LLC    | Water & sewage              | Meter 12 & Meter 13 Total Gallons Used 11,040                                       | 75.46             |
| 03/28/2024       | Stotz & Fatzinger Office Supply     | General supplies            | BSN74550CT: PROTECTOR, SHEET, HVYWGHT, CLR - CT                                     | 62.66             |
| 03/19/2024       | PA Turnpike                         | Dues & fees                 | License Plate: PA-SC61883 Acct#12081252   | 33.40             |
| 03/25/2024       | Fraser Advanced Information Systems | Copier leases               | Acct. No. LV17 SO335703 STAPLE CARTRIDGE FOR FN30 FN31                              | 15.00             |
| <b>Sum Total</b> |                                     |                             |   | <b>147,658.45</b> |

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2023-24 as of 03/31/2024**

| District                | AUN       | Amounts Due         |                     |                     | District            | Amounts Paid |                     | Net Due           |
|-------------------------|-----------|---------------------|---------------------|---------------------|---------------------|--------------|---------------------|-------------------|
|                         |           | Regular Ed          | Special Ed          | Total Due           |                     | UniPay       | Refunds             |                   |
| Allentown City SD       | 121390302 | 1,828,795.32        | 632,362.85          | 2,461,158.17        | 2,422,446.79        | .00          | 2,422,446.79        | 38,711.38         |
| Bethlehem Area SD       | 120481002 | 1,825,606.36        | 341,120.00          | 2,166,726.36        | 1,869,947.11        | .00          | 1,869,947.11        | 296,779.25        |
| Boyerstown Area SD      | 114060753 | 9,740.96            | .00                 | 9,740.96            | .00                 | 8,658.63     | 8,658.63            | 1,082.33          |
| Catasauqua Area SD      | 121391303 | 19,425.24           | .00                 | 19,425.24           | 17,266.88           | .00          | 17,266.88           | 2,158.36          |
| East Penn SD            | 121392303 | 10,806.05           | .00                 | 10,806.05           | 10,806.05           | .00          | 10,806.05           | .00               |
| Easton Area SD          | 120483302 | 86,396.88           | 25,005.80           | 111,402.68          | 111,402.68          | .00          | 111,402.68          | .00               |
| Nazareth Area SD        | 120484803 | 14,366.76           | .00                 | 14,366.76           | 14,366.76           | .00          | 14,366.76           | .00               |
| Northampton Area SD     | 120484903 | 53,826.95           | .00                 | 53,826.95           | 45,810.17           | .00          | 45,810.17           | 8,016.78          |
| Parkland SD             | 121395103 | 17,643.10           | .00                 | 17,643.10           | 16,382.88           | .00          | 16,382.88           | 1,260.22          |
| Quakertown Community SD | 122098403 | 24,256.58           | .00                 | 24,256.58           | 24,256.62           | .00          | 24,256.62           | -.04              |
| Salisbury Township SD   | 121395603 | 4,295.77            | .00                 | 4,295.77            | 7,159.65            | .00          | 7,159.65            | -2,863.88         |
| Saucon Valley SD        | 120486003 | 8,379.81            | 29,246.69           | 37,626.50           | 37,626.50           | .00          | 37,626.50           | .00               |
| Southern Lehigh SD      | 121395703 | 24,021.80           | .00                 | 24,021.80           | 26,690.89           | .00          | 26,690.89           | -2,669.09         |
| Whitehall-Coplay SD     | 121397803 | 76,947.91           | .00                 | 76,947.91           | 56,356.04           | .00          | 56,356.04           | 20,591.87         |
| <b>Totals:</b>          |           | <b>4,004,509.49</b> | <b>1,027,735.34</b> | <b>5,032,244.83</b> | <b>4,660,519.02</b> | <b>.00</b>   | <b>4,669,177.65</b> | <b>363,067.18</b> |

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2022-23 as of 03/31/2024**

| District                | AUN       | Amounts Due         |                     |                     | District            | 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        | 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        | 2,610,309.94        | .00              | .00              | 2,610,309.94        | 30.74             |
| 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>6,172,539.96</b> | <b>28,569.63</b> | <b>24,600.78</b> | <b>6,176,508.81</b> | <b>-10,755.23</b> |



**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2021-22 as of 03/31/2024**

| District              | AUN       | Amounts Due         |                   |                     | District            | Amounts Paid    |                     |                  | Net Due |
|-----------------------|-----------|---------------------|-------------------|---------------------|---------------------|-----------------|---------------------|------------------|---------|
|                       |           | Regular Ed          | Special Ed        | Total Due           |                     | UniPay          | Refunds             | Total Paid       |         |
| Allentown City SD     | 121390302 | 2,490,819.69        | 510,565.43        | 3,001,385.12        | 3,001,385.12        | .00             | 3,001,385.12        | .00              |         |
| Bethlehem Area SD     | 120481002 | 2,112,509.46        | 369,606.81        | 2,482,116.27        | 2,482,116.27        | .00             | 2,482,116.27        | .00              |         |
| Boyetown Area SD      | 114060753 | 12,326.79           | .00               | 12,326.79           | 12,326.79           | .00             | 12,326.79           | .00              |         |
| Catasauqua Area SD    | 121391303 | 6,868.31            | .00               | 6,868.31            | 6,868.31            | .00             | 6,868.31            | .00              |         |
| East Penn SD          | 121392303 | 47,330.80           | 4,254.01          | 51,584.81           | 51,688.35           | .00             | 51,688.35           | -103.54          |         |
| Easton Area SD        | 120483302 | 115,368.94          | .00               | 115,368.94          | 116,640.56          | 1,271.62        | 115,368.94          | .00              |         |
| Hazleton Area SD      | 118403302 | 2,211.43            | .00               | 2,211.43            | .00                 | 3,715.43        | 3,715.43            | -1,504.00        |         |
| Northampton Area SD   | 120484903 | 23,590.86           | .00               | 23,590.86           | 23,590.86           | .00             | 23,590.86           | .00              |         |
| Parkland SD           | 121395103 | 26,940.74           | .00               | 26,940.74           | 26,940.74           | .00             | 26,940.74           | .00              |         |
| Pleasant Valley SD    | 120455203 | 15,810.97           | .00               | 15,810.97           | 15,810.97           | .00             | 15,810.97           | .00              |         |
| Salisbury Township SD | 121395603 | 30,726.58           | .00               | 30,726.58           | 30,726.72           | .00             | 30,726.72           | -.14             |         |
| Saucon Valley SD      | 120486003 | 15,542.84           | .00               | 15,542.84           | 15,542.84           | .00             | 15,542.84           | .00              |         |
| Southern Lehigh SD    | 121395703 | 19,780.75           | .00               | 19,780.75           | 19,780.75           | .00             | 19,780.75           | .00              |         |
| Unassigned            | 999999999 | .00                 | .00               | .00                 | .00                 | .00             | .00                 | .00              |         |
| Whitehall-Coplay SD   | 121397803 | 124,525.17          | .00               | 124,525.17          | 124,525.17          | .00             | 124,525.17          | .00              |         |
| Wilson Area SD        | 120488603 | 61,602.10           | .00               | 61,602.10           | 61,602.10           | .00             | 61,602.10           | .00              |         |
| <b>Totals:</b>        |           | <b>5,105,955.43</b> | <b>884,426.25</b> | <b>5,990,381.68</b> | <b>5,977,218.76</b> | <b>1,271.62</b> | <b>5,991,989.36</b> | <b>-1,607.68</b> |         |