

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

1. Approval of LVDLCS October 24, 2023 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – On Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
  - Scholarship Balance
  - Total Cost for Mortgage- Review
  - PSDLAF – Sweep Account - Update
6. New Business
  - DLP Reinvestment
  - School Building Locks
  - Quarter 1 Discipline Report - Informational
  - Certified School Nurse
  - Education First Tours – Update
  - The Employee Retention Credit (ERC) – Update
  - 8<sup>th</sup> Grade Incentive Program
7. Personnel
  - Ailenny Melo – Teacher Aide – Effective 11-28-2023
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
  - None
10. Next Board Meeting-Tuesday, December 19, 2023, at LVDLCS at 6:00 p.m.
11. Adjournment

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

**Lehigh Valley Dual Language Charter School  
Board of Trustees Meeting  
Tuesday October 24, 2023 - 6:00 p.m.**

**Welcome and Introductions**

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

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

**Staff Present:** Ms. Herrmann, Ms. E. Gonzalez, Ms. Cygan, Gomez

**Google Meet Present:** Ms. Perez -CEO/COO, Ms. Pagan- Board Member, Mr. Seeger, Ms. Fleming, Ms. Sarmiento

**Students:** Kymani Jones- K, Aidan Suearez- 2<sup>nd</sup>, Nerieliz Rodriguez- 3<sup>rd</sup>, Emmanuel Serrano- 3<sup>rd</sup>, Martin Diaz- 3<sup>rd</sup>, Jacob Cruz- 3<sup>rd</sup>, Owar Baez- 5<sup>th</sup>, Kayston Geraldino Lora- 6<sup>th</sup> and Junior Trinidad- 6<sup>th</sup>

**Parents:** M. Raulines, E. Cruz, J. Cruz, F. Geraldino, B.Gibson, I. Lara, L.Suarez, S. Wreta, M. Rodriguez, O, Baez

**Approval of Minutes**

Mrs. Parrales requested a review of the board meeting minutes for the month of September 26, 2023.

Mr. Lopez called for a motion to **approve the September 26, 2023 meeting minutes**. Motion was seconded by Mrs. Gutierrez. Motion was approved unanimously.

**1. School Activities**

- Coach Math Assessments (9/27 and 9/29)
- PAYS Student Survey - Grades 6 and 8 (10/2 - 10/5)
- Professional Development - 10/9
- Picture Day - 10/13
- Fiesta Latina - 10/20 (Event Report will be provided after the event)

**Upcoming Events**

- End of Marking Period 1: 11/1/23
- Professional Development: 11/7
- Parent Teacher Conferences: 11/20 and 11/21
- Early Dismissals: 11/20 and 11/21
- Fall Break: 11/22 - 11/27, school reopens on Tuesday 11/28

**2. Facilities**

- Fire Drills -9/28/23 - exited the building in 3 minutes & 3 seconds
- Technology – No issues at this time
- Building – No issues at this time
- Public Address System - Continued Installation and connection in process

**3. Business Office**

- Enrollment – 456 (as of 10/17/23)

## LVDLCS Board Meeting Minutes – October 24, 2023

- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based upon enrollment packets being received
- PIMS – All reports have been submitted on time.

### 4. **Community Support**

- Outside community organizations participated in Fiesta Latina (see event report)

### 5. **Student Services**

- Valley Youth House therapist services LVDLCS weekly on Thursday
- Smiles Dental scheduled to return to the school January, 2024

### 6. **Programs**

- After School Program  
Average Attendance for September: 75

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

Student Presentation – Art Challenge for grades K, 2, 3, 5 and 6 students painted their own version of The Starry Night by the Dutch Post-Impressionist painter Vincent van Gogh



**Financial Report and Approval of Payments:** Ms. Parrales guided the Board through the review of finances, LVDLCS's Balance Sheet at September 30th showed Cash (Checking Account + Investments) at \$2.6M, a decrease of \$725K since the end of the prior year (06/30/2023), along with an increase of \$844K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted) at 09/30/23 has grown to \$3.5M+, while Accounts Payable is \$89K and Accrued Payroll is \$175K. For the 3 months ending 09/30/2023, the school has an operating surplus of \$310K, and its financial health metrics remain strong: Current Ratio = 3.1 (Standard = 1.1), Debt Ratio = 59.9% (Standard = <85%). Days COH is 57.1 (just below the 60-day standard) as the school awaits the school district payments mentioned above.

Ms. Parrales called for a motion to **approve the fiscal year financial report ending September 30, 2023 and for the list of bills to be paid.** Motion was made by Dr. Rance-Roney seconded by Mr. Santana. Motion was passed unanimously.

### **Old Business**

- **Facility Purchase** – Ziegler successfully sold to two investors who took the entire deal, Nuveen and Invesco. The closing will be this Thursday October 26, 2023.

Mr. Lopez called for a motion to **Authorize Ms. Elsie Perez to sign on behalf of the board at closing.** Motion was seconded by Mrs. Gutierrez. Motion was accepted unanimously.

- **Scholarship Fund** – As of date, the total is \$12,356.45
- **22-23 Financial Audit** – The single audit is schedule for December 5<sup>th</sup>, 2023
- **Fund Assignment as of June 30<sup>th</sup>, 2023** – The designation was previously discussed by the Board in July and August but it was not approved.

Future PSERS Increase	\$250,000
Future Health Care Increase	\$325,000
Potential Tuition Rate Reductions	\$350,000
Future Technology	\$165,000
Facility Purchase	\$1,000,000
	\$2,091,090

Mr. Lopez called for a motion to approve **The Proposed Fund Balance Designation as presented.** Motion was seconded by Ms. Weaver. Motion was accepted unanimously.

#### **New Business**

- **Winter Saturday School Proposal** – This program would specifically target the student population that will be participating in the Pennsylvania System of School Assessment testing.  
 Proposed Dates: Eleven Saturdays: January 20<sup>th</sup> and 27<sup>th</sup>, February 3<sup>rd</sup>, 10<sup>th</sup>, and 24<sup>th</sup>  
 March 2<sup>nd</sup>, 9<sup>th</sup>, 16<sup>th</sup>, and 23<sup>rd</sup>, April 6<sup>th</sup> and 13<sup>th</sup>.  
 Cost of Personnel - \$18,150.00 \* 30% (Payroll Taxes) = \$5,445.00  
 Total Cost of Personnel Program: \$18,150.00 + \$5,445.00 = \$23,595.00  
 Additional Costs - \$500.00  
 Total Cost of Program at maximum student enrollment – \$24,095

Mr. Lopez called for a motion to approve **The Winter Saturday School Proposal as presented.** Motion was seconded by Mrs. Gutierrez. Motion was accepted unanimously.

#### **Personnel**

- Monica Edelen Miller – Teacher -FMLA- Effective 10-16-2023
- Jatniel Cancel – Custodial – FMLA- Effective 11-3-2023
- Kenia Blanco – Behavior Specialist – Resignation
- School Nurse Contractor – Jenna Schray– Effective 10-24-2023
- Custodial Contractor – Josue Del Valle - Effective 11-01-2023

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

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

- **Employment Retention Credit-** The Employee Retention Credit (ERC) – is a refundable tax credit for businesses and tax-exempt organizations that had employees and were affected during the COVID-19 pandemic.

Mr. Lopez called for a motion to **Authorize the administration to explore the Employment Retention Credit**. Motion was seconded by Mr. Santana. Motion was accepted unanimously

- **Education First Tours** - A company that takes students abroad with chaperones. The educational trip that could be to another country or another state ex - Panama or the Grand Canyon. Students could begin saving 2 years prior to make it affordable.

Mr. Lopez called for a motion to **Authorize the administration to explore using a chaperone program to take students on trips**. Motion was seconded by Mrs. Gutierrez. Motion was accepted unanimously

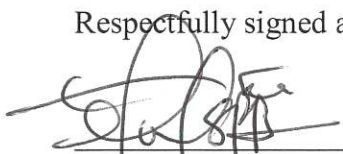
**Other**

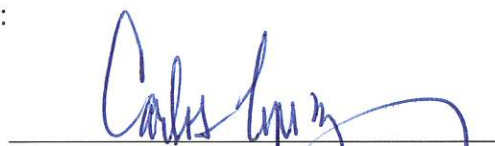
- Thank you to the administration team who worked on the bond deal for the purchase of the school
- Thank you to all staff that made the Fiesta Latina a success once more. Thank you to custodial staff that stayed to clean.

**Next Board Meeting** will be Tuesday November 14, 2023 at 6:00 p.m.

**Adjournment** – A motion to adjourn was made Mr. Lopez seconded by Dr. Rance-Roney. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 7:00 p.m.

Respectfully signed and submitted for approval by:

  
\_\_\_\_\_  
Ms. Claudia Parrales  
President

  
\_\_\_\_\_  
Mr. Joshua Santana  
Board Secretary

**Lehigh Valley Dual Language Charter School**  
**Board Meeting**  
**CEO/COO and Principal's Report**  
**November 14, 2023**

**1. School Activities**

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

**Upcoming Events**

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

**2. Facilities**

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

**3. Business Office**

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

**4. Community Support**

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

**5. Student Services**

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

**6. Programs**

- After School Program  
Average Attendance for October: 68

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

### LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised
September	Dress Down Day	\$318.05
October	Dress Down Day	
November	Dress Down Day	
December	Dress Down Day	
January	Dress Down Day	
February	Dress Down Day	
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	

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

School	Number of Students
Allen	
Dieruff	
Building 21	
Liberty	
Freedom	
LVA	
Charter Arts	
Executive Education	
Lincoln Leadership	
Innovative	
Whitehall	
Easton	
Salisbury	
Emmaus	
Central Catholic	
Commonwealth Cyber Charter	
Undecided	
Possible relocation impacting decision	



Voluntary Hours 2023-2024											
Homeroom	Screening	Smart Start	August	Visitation Day	September	House	October	Latina	November	Totals	%
KA	48	50	280	20	28	14	4	62	22	528	81.2
KB	38	48	265	48	0	8	51	69	10	537	82.6
1A			0	200.5	32	14	0	71	1	318.5	49.0
1B			166	48	16	18	15	43	0	306	47.1
2A			2	44	150	18	0	67	0	281	43.2
2B			0	16	189	18	24	71	4	322	49.5
3A			51	18	4	2	3	69	14	161	24.8
3B			39	14	13	8	2	84	7	167	25.7
4A			89	28	0	6	0	43	5	171	32.6
4B			66	16	11	7	9	63	1	173	33.0
5A			240	24	0	2	0	48	2	316	60.2
5B			0	10	0	8	1	68	1	88	16.8
6A			45	26	0	6	5	66	0	148	22.8
6B			32	30	4	10	0	67	1	144	22.2
7A			145	6	0	2	15	31	0	199	30.6
7B			122	16	83	4	57	74	2	358	55.1
8A			66	12	14	6	9	53	2	162	42.27
8B			272	15	10	4	0	38	0	339	39.83
<b>Total</b>	86	98	1880	591.5	554	155	195	1087	72	4718.5	62%

Families 302 x 25 hours = 7,550

Donations

Events

P/T Conferences



**Lehigh Valley Dual Language Charter School**

**Financial Statements**

**As of October 31, 2023**

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November 2023

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

This Summary and Management Report presents information we believe is important to you as members of the school board. We encourage you to review the sections of this report and we would be pleased to furnish additional information as requested. Monthly financials are intended to provide a snapshot of the financials as of a specific point in time. As a result, they are subject to variances due to timing – the most common example is when invoices are received after the financials are prepared.

**October Board Summary:**

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

**1. Balance Sheet**

- The school's combined Cash and Investment Balances were \$3,145,427 at October 31<sup>st</sup>, a decrease of \$201K from the prior year-end (6/30/2023) due to a combination of Federal Grant Receipts, a decrease in Current Liabilities (see next bullet) and the school's Equity Contribution of \$500K to its Bond Deal.
- Total Current Liabilities on October 31<sup>st</sup>, 2023 represent a \$416K decrease (net of the Bond Transaction) since June 30<sup>th</sup> due to the reversal of Summer Payroll Accrual and a reduction to Accounts Payable.
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Long-Term Liability (\$8.5M) on the Balance Sheet. The Budget-to-Actual report also reflects the Bond Proceeds (\$8.1M) under "Other Financing Sources" and the Debt Service (\$7.6M) under "Other Uses of Funds".

**2. Budget to Actual for the Four (4) Months Ended October 31, 2023**

- Total Revenues from Local School Districts of \$2,128,112 are under budget (by \$148K) as tuition invoices were still being paid at 22-23 rates through September. The school will also receive State and Federal grant funding, but these payments generally occur later in the fiscal year.
- Total Operating Expenses of \$2,159,320 are over budget (by \$156K) at October 31<sup>st</sup> due to a large variance in Professional Services (+355K) due to the Bond-Related fees paid by the school. These are partially offset by below-budget spending on Personnel Costs (-\$31K), Other Purchased Services (-\$24K) and Supplies (-\$63K). These expense totals do not reflect Debt Service Activity.
- After four months of activity, LVDLCS has achieved a Net Change in Fund Balance (Surplus) of \$648,261, a number that is likely to change as seasonal expense anomalies begin to normalize and district payments are now calculated at 23-24 rates. We are currently projecting a more modest surplus at year-end of \$141,059.

# 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	10/31/2023	06/30/23
	Unaudited	Actual	Actual
<b>ASSETS</b>			
Current Assets			
Cash and cash equivalents	2,246,504	1,768,369	(478,135)
Investments	1,099,506	1,377,058	277,552
District receivables	287,063	278,424	(8,639)
State receivables	-	8,308	8,308
Federal receivables	316,484	11,604	(304,880)
Other current assets	62,056	23,836	(38,220)
<b>Total Current Assets</b>	<b>4,011,613</b>	<b>3,467,599</b>	<b>(544,014)</b>
Noncurrent Assets			
Fixed assets	10,035,987	10,035,987	-
Other noncurrent assets	689,741	2,059,900	1,370,159
<b>Total Noncurrent Assets</b>	<b>10,725,728</b>	<b>12,095,887</b>	<b>1,370,159</b>
<b>TOTAL ASSETS</b>	<b>14,737,341</b>	<b>15,563,486</b>	<b>826,145</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	23,391	(62,671)
Accrued salaries & benefits	611,908	258,367	(353,541)
Current portion of debt	7,625,361	-	(7,625,361)
Deferred revenues	12,228	12,228	-
<b>Total Current Liabilities</b>	<b>8,335,559</b>	<b>293,986</b>	<b>(8,041,573)</b>
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	-
<b>Total Long-term liabilities</b>	<b>5,648,456</b>	<b>13,948,456</b>	<b>8,300,000</b>
<b>Total Liabilities</b>	<b>13,984,015</b>	<b>14,242,442</b>	<b>258,427</b>
Equity			
	753,326	1,321,044	567,718
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,737,341</b>	<b>15,563,486</b>	<b>826,145</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual - Summary

As of October 31, 2023

	Year To Date 10/31/2023		Year Ending 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	2,128,112	2,276,350	(148,238)	6,373,093	6,829,050	(455,957)
Other Local Revenues	22,920	23,757	(837)	77,227	80,349	(3,122)
State Revenues	68,324	2,893	65,431	182,963	174,655	8,307
Federal Revenues	149,804	204,416	(54,612)	1,211,215	1,317,440	(106,225)
Other Financing Sources	8,063,782	-	8,063,782	8,063,782	-	8,063,782
<b>TOTAL REVENUES</b>	<b>10,432,942</b>	<b>2,507,416</b>	<b>7,925,526</b>	<b>15,908,280</b>	<b>8,401,494</b>	<b>7,506,785</b>
<b>EXPENDITURES</b>						
Salaries	677,844	693,042	(15,198)	3,259,321	3,274,518	(15,198)
Other Compensation	99,557	112,385	(12,827)	163,173	170,000	(6,827)
Benefits	487,712	491,143	(3,432)	1,760,878	1,753,983	6,896
Professional & technical services	517,528	162,588	354,940	859,808	506,915	352,892
Property services	87,012	188,997	(101,984)	549,347	566,991	(17,643)
Other purchased services	80,955	105,312	(24,357)	456,670	465,589	(8,920)
Supplies	153,046	216,099	(63,054)	425,647	433,619	(7,972)
Property, furniture & equipment	23,316	16,105	7,212	63,053	55,841	7,212
Other expenditures	32,350	17,355	14,995	76,791	61,796	14,995
Other uses of funds - debt service	7,625,361	246,746	7,378,615	8,152,533	740,239	7,412,294
<b>TOTAL EXPENDITURES</b>	<b>9,784,681</b>	<b>2,249,772</b>	<b>7,534,910</b>	<b>15,767,221</b>	<b>8,029,491</b>	<b>7,737,729</b>
<b>CHANGE IN FUND BALANCE</b>	<b>648,261</b>	<b>257,644</b>	<b>390,617</b>	<b>141,059</b>	<b>372,003</b>	<b>(230,944)</b>

**Lehigh Valley Dual Language Charter Scho**  
**Key Performance Indicators**  
 As of October 31, 2023

	Year Ending		Benchmark	Notes
	06/30/2023	10/31/2023		
	Unaudited	Actual		
<b>Short-Term Indicators</b>				
Total margin	13.2 %	0.9 %	At least 0%	FYE net income / revenue
Current ratio	0.5	11.5	At least 1.1	Current assets / current liabilities
Days cash on hand	115.4	40.9	At least 60 days	Total cash / average daily spend
<b>Long-Term Indicators</b>				
Fund balance	39.2 %	24.2 %	5-12%	% of revenue
Debt ratio	61.0 %	59.4 %	At most 85%	Total liabilities / total assets
<b>Per Pupil Metrics</b>				
Per pupil revenues	18,183	17,676		Revenues / ADM
Per pupil expenditures	15,785	17,519		Expenditures / ADM



## Lehigh Valley Dual Language Charter School

### Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2023	Year To Date 10/31/2023	
	Unaudited	Actual	Increase (decrease)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & cash equivalents	2,246,504	1,768,369	(478,135)
Investments	1,099,506	1,377,058	277,552
District receivables			
District Per Pupil - 2021-22	(1,608)	(1,608)	-
District Per Pupil - 2022-23	288,671	(3,041)	(291,711)
District Per Pupil - 2023-24	-	283,073	283,072
Total District receivables	<u>287,063</u>	<u>278,424</u>	<u>(8,639)</u>
State receivables			
Health Services Subsidy (SHARRS)	-	8,308	8,308
Total State receivables	<u>-</u>	<u>8,308</u>	<u>8,308</u>
Federal receivables			
Title I	9,512	-	(9,512)
Title II	4,086	-	(4,086)
Title III	1,025	1,025	-
Title IV	4,161	-	(4,161)
ESSER II	165,778	-	(165,778)
ARP ESSER	110,814	-	(110,814)
ARP ESSER Learning Loss	14,655	6,163	(8,492)
ARP ESSER Afterschool Programs	6,454	4,416	(2,038)
Total Federal receivables	<u>316,484</u>	<u>11,604</u>	<u>(304,880)</u>
Other current assets	62,056	23,836	(38,220)
<b>Total Current Assets</b>	<u><b>4,011,613</b></u>	<u><b>3,467,599</b></u>	<u><b>(544,014)</b></u>
<b>Noncurrent Assets</b>			
<b>Fixed assets</b>			
Land	337,800	337,800	-
Buildings	8,783,067	8,783,067	-
Building improvements	969,026	969,026	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	82,337	82,337	-
Right to use asset - equipment	185,642	185,642	-
Accumulated depreciation on furniture & equipment	(798,545)	(798,545)	-
Accumulated amortization - right to use assets	(14,150)	(14,150)	-
Total Fixed assets	<u>10,035,987</u>	<u>10,035,987</u>	<u>-</u>
<b>Other noncurrent assets</b>			
Unamortized discount on bonds sold	-	236,218	236,218
Deferred outflows from pensions	674,168	674,168	-
Deferred outflows from OPEB	13,823	13,823	-
Security deposits	1,750	1,750	-
Other Non-current Assets	-	1,133,941	1,133,941
Total Other noncurrent assets	<u>689,741</u>	<u>2,059,900</u>	<u>1,370,159</u>
<b>Total Noncurrent Assets</b>	<u><b>10,725,728</b></u>	<u><b>12,095,887</b></u>	<u><b>1,370,159</b></u>
<b>TOTAL ASSETS</b>	<u><b>14,737,341</b></u>	<u><b>15,563,486</b></u>	<u><b>826,145</b></u>

## Lehigh Valley Dual Language Charter School

### Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2023	Year To Date 10/31/2023	
	Unaudited	Actual	Increase (decrease)
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	23,391	(62,671)
Accrued salaries & benefits			
Accrued salaries & benefits	455,678	91,681	(363,997)
PSERS employee contributions	13,491	8,336	(5,155)
PSERS employer contributions	142,739	158,350	15,611
403b employee contributions	-	-	-
403b employer contributions	-	-	-
Total Accrued salaries & benefits	611,908	258,367	(353,541)
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	293,986	(8,041,573)
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	14,242,442	258,427
Equity			
Nonspendable fund balance	76,748	76,748	-
Restricted fund balance	12,085	14,370	2,285
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	1,580,853	2,226,829	645,976
Net investment in fixed assets	2,237,944	2,434,183	196,239
Amount provided for OPEB liability	(258,608)	(258,608)	-
Amount provided for pension	(4,473,977)	(4,473,977)	-
Restricted for retirement of long-term debt	(48,253)	(325,035)	(276,782)
Total Equity	753,326	1,321,044	567,718
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,737,341</b>	<b>15,563,486</b>	<b>826,145</b>

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of October 31, 2023

	Year To Date 10/31/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
<b>REVENUES</b>						
District per pupil revenues						
Revenue from districts - regular education	1,755,127	1,883,705	(128,578)	5,124,605	5,651,115	(526,509)
Revenue from districts - special education	380,944	392,645	(11,701)	1,256,446	1,177,935	78,510
Revenue from districts - prior year adjustments	(7,959)	-	(7,959)	(7,958)	-	(7,958)
<b>Total District per pupil revenues</b>	<b>2,128,112</b>	<b>2,276,350</b>	<b>(148,238)</b>	<b>6,373,093</b>	<b>6,829,050</b>	<b>(455,957)</b>
Other Local Revenues						
Interest	12,580	11,060	1,520	34,700	33,181	1,519
Student activity fees	-	3,040	(3,040)	12,158	15,197	(3,039)
Restricted contributions	2,285	-	2,285	3,000	3,000	-
Refunds of prior year expenditures	7,961	-	7,961	7,961	-	7,961
Miscellaneous local revenues	94	9,657	(9,563)	19,408	28,971	(9,563)
<b>Total Other Local Revenues</b>	<b>22,920</b>	<b>23,757</b>	<b>(837)</b>	<b>77,227</b>	<b>80,349</b>	<b>(3,122)</b>
State Revenues						
Health services subsidy (SHARRS)	8,308	-	8,308	8,308	-	8,307
PCCD school mental health grant	-	-	-	70,000	70,000	-
PCCD physical school safety & security grant	59,604	-	59,605	70,000	70,000	-
Ready to Learn block grant	-	-	-	20,191	20,191	-
State food program revenue	412	2,893	(2,482)	14,464	14,464	0
<b>Total State Revenues</b>	<b>68,324</b>	<b>2,893</b>	<b>65,431</b>	<b>182,963</b>	<b>174,655</b>	<b>8,307</b>
Federal Revenues						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	-	-	-	230,360	232,263	(1,903)
Title II	-	2,613	(2,614)	17,820	23,524	(5,704)
Title III	-	-	-	14,990	18,018	(3,028)
Title IV	-	1,944	(1,943)	18,183	17,491	692
Federal school lunch program	12,693	86,863	(74,170)	434,314	434,314	-
ESSER II	27,669	-	27,670	27,670	-	27,669
ARP ESSER	103,328	112,996	(9,669)	434,915	564,981	(130,065)
ARP ESSER learning loss	1,699	-	1,699	1,698	-	1,698
ARP ESSER summer programs	4,076	-	4,076	4,076	-	4,076
ARP ESSER afterschool programs	339	-	339	340	-	340
<b>Total Federal Revenues</b>	<b>149,804</b>	<b>204,416</b>	<b>(54,612)</b>	<b>1,211,215</b>	<b>1,317,440</b>	<b>(106,225)</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>10,432,942</b>	<b>2,507,416</b>	<b>7,925,526</b>	<b>15,908,280</b>	<b>8,401,494</b>	<b>7,506,785</b>

### EXPENDITURES

#### Salaries

Regular Instruction	318,089	288,419	29,671	1,592,928	1,563,257	29,671
Instructional Assistants	71,356	84,585	(13,229)	444,135	457,364	(13,230)
Special Education	13,961	26,983	(13,022)	133,134	146,155	(13,021)
Administration	167,619	178,390	(10,771)	599,510	610,281	(10,771)
Student & Staff Support	91,538	97,966	(6,428)	421,374	427,803	(6,429)
Noninstructional	15,281	16,699	(1,419)	68,240	69,658	(1,418)

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of October 31, 2023

	Year To Date 10/31/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Total Salaries	677,844	693,042	(15,198)	3,259,321	3,274,518	(15,198)
Other Compensation						
Employee insurance opt-out	1,557	1,385	173	4,673	4,500	173
Bonuses	98,000	111,000	(13,000)	158,500	165,500	(7,000)
Total Other Compensation	99,557	112,385	(12,827)	163,173	170,000	(6,827)
Benefits						
Medical insurance	247,057	240,479	6,578	728,016	721,439	6,577
Dental insurance	21,066	17,441	3,624	55,947	52,323	3,625
Life insurance	10,621	5,797	4,824	22,216	17,391	4,824
Other group insurance	3,800	4,652	(852)	13,104	13,957	(852)
Social security contributions	56,832	52,949	3,884	254,038	250,154	3,884
PSERS defined benefit plans	105,455	111,612	(6,157)	479,489	485,646	(6,157)
Tuition reimbursement	8,262	9,221	(960)	26,705	27,665	(960)
Unemployment compensation	2,513	2,000	513	26,270	25,756	513
Workers' compensation	5,312	16,931	(11,618)	15,640	16,931	(1,291)
Retirement contributions - non-PSERS	23,400	25,459	(2,059)	126,855	128,913	(2,058)
Other employee benefits	3,394	4,602	(1,209)	12,598	13,808	(1,209)
Total Benefits	487,712	491,143	(3,432)	1,760,878	1,753,983	6,896
Professional & technical services						
Other contracted teaching services	-	4,200	(4,200)	16,800	21,000	(4,200)
Summer program services	13,440	20,000	(6,560)	68,440	75,000	(6,560)
Special education services	-	4,247	(4,247)	19,113	21,237	(2,124)
Other professional services	364,841	12,523	352,318	417,932	62,613	355,318
Professional development	1,929	14,973	(13,044)	43,104	44,918	(1,814)
Student health services	1,170	-	1,170	1,170	-	1,170
IT services	4,723	4,328	396	13,378	12,982	396
Audit services	16,356	18,894	(2,538)	16,356	18,895	(2,538)
Payroll services	5,790	5,699	89	17,189	17,098	89
Legal services	2,375	3,334	(958)	9,041	10,000	(958)
Business services	26,460	25,885	574	78,231	77,657	574
Security services	80,444	48,505	31,940	159,054	145,515	13,539
Total Professional & technical services	517,528	162,588	354,940	859,808	506,915	352,892
Property services						
Building rental & CAM	8,750	7,210	1,540	23,170	21,630	1,540
Maintenance & repairs	43,952	141,818	(97,866)	411,930	425,455	(13,524)
Utilities	24,182	31,120	(6,938)	86,422	93,359	(6,938)
Copier leases	9,538	8,849	689	27,235	26,547	688
Other rentals	590	-	590	590	-	591
Total Property services	87,012	188,997	(101,984)	549,347	566,991	(17,643)
Other purchased services						
Student transportation	-	4,690	(4,690)	18,760	23,450	(4,690)
Auto insurance	392	298	95	989	894	95
General property & liability insurance	5,809	5,992	(184)	17,793	17,977	(184)
Other insurance	4,622	1,826	2,797	8,273	5,477	2,797
Telecommunications services	13,192	17,101	(3,910)	47,394	51,303	(3,910)
Postage & shipping	2,129	1,232	897	4,593	3,696	897
Advertising	-	531	(531)	1,062	1,592	(531)
Printing & binding	-	-	-	54	54	-
Food service management - food costs	54,673	70,110	(15,436)	350,549	350,549	1

# Lehigh Valley Dual Language Charter School

## Budget-vs-Actual & Projection - Detail

As of October 31, 2023

	Year To Date 10/31/2023			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Travel	138	500	(362)	1,138	1,500	(362)
Miscellaneous purchased services	-	3,032	(3,033)	6,064	9,097	(3,033)
<b>Total Other purchased services</b>	<b>80,955</b>	<b>105,312</b>	<b>(24,357)</b>	<b>456,670</b>	<b>465,589</b>	<b>(8,920)</b>
<b>Supplies</b>						
Instructional supplies	45,090	34,254	10,836	107,459	102,762	4,697
Special education supplies	-	7,028	(7,028)	14,056	21,085	(7,028)
Health supplies	748	2,530	(1,781)	10,866	12,646	(1,781)
Administration	1,904	9,912	(8,008)	21,728	29,737	(8,009)
Maintenance Supplies	15,105	13,106	1,997	41,317	39,319	1,998
Food	-	2,115	(2,114)	5,815	6,344	(528)
Meals & refreshments	1,764	-	1,764	1,872	108	1,764
Books & curricula	60,366	127,553	(67,187)	180,429	187,981	(7,553)
Tech supplies & software	27,678	17,184	10,493	32,045	21,551	10,494
Other general supplies	391	2,417	(2,026)	10,060	12,086	(2,026)
<b>Total Supplies</b>	<b>153,046</b>	<b>216,099</b>	<b>(63,054)</b>	<b>425,647</b>	<b>433,619</b>	<b>(7,972)</b>
<b>Property, furniture &amp; equipment</b>						
Furniture & equipment	23,316	16,105	7,212	32,153	24,941	7,212
Computers	-	-	-	30,900	30,900	-
<b>Property, furniture &amp; equipment</b>	<b>23,316</b>	<b>16,105</b>	<b>7,212</b>	<b>63,053</b>	<b>55,841</b>	<b>7,212</b>
<b>Other expenditures</b>						
Dues & fees	22,583	12,772	9,811	48,413	38,603	9,810
Bank fees	251	15	235	281	45	236
Interest expense	4,540	1,327	3,213	7,195	3,982	3,213
Late fees	35	17	19	68	50	18
Scholarships	-	-	-	3,000	3,000	-
Fees for student activities/trips	4,941	3,223	1,717	17,834	16,116	1,718
<b>Other expenditures</b>	<b>32,350</b>	<b>17,355</b>	<b>14,995</b>	<b>76,791</b>	<b>61,796</b>	<b>14,995</b>
<b>Other uses of funds - debt service</b>						
Redemption of principal	7,625,361	246,746	7,378,615	8,152,533	740,239	7,412,294
Other uses of funds - debt service	7,625,361	246,746	7,378,615	8,152,533	740,239	7,412,294
<b>TOTAL EXPENDITURES</b>	<b>9,784,681</b>	<b>2,249,772</b>	<b>7,534,910</b>	<b>15,767,221</b>	<b>8,029,491</b>	<b>7,737,729</b>
<b>CHANGE IN FUND BALANCE</b>	<b>648,261</b>	<b>257,644</b>	<b>390,617</b>	<b>141,059</b>	<b>372,003</b>	<b>(230,944)</b>

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

Payment Date	Vendor Name	Account title	Memo	Amount
10/23/2023	Lintons Food Service Management	Food service management - food costs	For The Month: September 2023	44,752.25
10/25/2023	Allentown School District	Due from districts	Refund overpayment to Allentown City School District FY22-23	26,052.25
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	15,893.25
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	11,582.77
10/25/2023	MEA Inc.	Building maintenance & repairs	RE: Invoice for indoor air sampling at the property located at 601-675 East Broad Street, Bethlehem, PA 18018	7,188.42
10/16/2023	PPL Electric Utilities - 20029	Electricity	Acct Number#98220-20029 - Meter 300959298 Usage from Aug 30 - Sep 29	6,675.02
10/06/2023	Charter Choices, Inc.	Accounting services	Service performed per contract for the month.	6,615.00
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	5,183.18
10/25/2023	Guardian Dental	Life insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	3,864.37
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	3,411.35
10/13/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	Work order: 12779 - Service and supplies	3,003.98
10/25/2023	Colonial Intermediate Unit	Telecommunications services	CIU20 Contract - Network Consulting 2324 (detail attached)	2,900.50
10/11/2023	Vista Higher Learning	Books	Connect 2022 Level K to 4	2,892.48
10/25/2023	Colonial Intermediate Unit	Telecommunications services	CIU20 Contract - Server Hosting - 1st Quarter 2324 (detail attached) WAN/Internet 2324 - 1st Quarter Billing (detail attached)	2,721.67
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	2,644.46
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	2,644.46
10/16/2023	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0277014-000 copier rental - Coverage Period 09/30/2023-10/30/2023	2,278.59
10/02/2023	Lightspeed Systems, LLC	Technology supplies & software	CLRM-1 Classroom Management [1-Yr Option] 10/17/23-10/16/24	2,150.32
10/25/2023	Palmeri Transportation Inc	Fees for student activities/trips	Unangst Tree Farm Groups 1 and 2 - 10/13/23	2,081.66
10/30/2023	CREtelligent, Inc. dba NexusCRE	Other purchased professional & technical services	Bethlehem PA/23-13733 Project environmental study	2,000.00
10/23/2023	Dual Temp Company, Inc.	Building maintenance & repairs	Quarterly Maintenance Contract Invoice for LV Dual Language Charter	1,950.00



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

Payment Date	Vendor Name	Account title	Memo	Amount
10/25/2023	601 Broad Development Group, LLC	Rental of land & buildings	School Additional Space Rent	1,750.00
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	1,703.96
10/02/2023	TCI	Books	MS-SS-SL-01 Middle School (6-8) Social Studies: Student License (1 Yr)	1,595.00
10/25/2023	Colonial Intermediate Unit	Technical services	Hosted Firewall - 1st Quarter 2324 (detail attached)	1,590.96
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,533.79
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,375.10
10/16/2023	Jatniel Cancel	Tuition reimbursement	Tuition Reimbursement Grand Canyon University Course: ESL-440N	1,250.00
10/13/2023	Uline	General supplies	40-45GAL 2.5MIL BLACK TRASH, 12-16GAL 1.5MIL BLK TRASH LINER, 12X2000 REYNOLDS FILM-CUTTERBOX, ULINE 4 MIL NITRILE GLOVES-L	1,190.41
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,190.01
10/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 November 2023	1,190.01
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	1,117.93
10/25/2023	LAROS SILK MILL MASTER ASSOCIATION, INC	Dues & fees	Condo fee	1,116.60
10/04/2023	Stotz & Fatzinger Office Supply	General supplies	SWI74037: PUNCH,PRECISIONPRO, 2-3 HOLE - EA, SAN81803: CLEANER,MKER BOARD,EXPO,8OZ - EA, GLDWHITEBOX: PAPER,COPY,8.5X11,20#, WHITE - CT, STOGIFT-CARD: GIFT CARD - EA	947.98
10/26/2023	Middle States Association	Dues & fees	School Year 2024 Dues	945.00
10/23/2023	Valley Youth House	Other professional services	8/12/23 to 9/8/23 - Counseling Services, School Based (Dual Lang)	933.21
10/31/2023	Republic Services	Disposal services	Acct #3-0282-1057560 - 11/1 - 11/30/23	911.58
10/03/2023	Republic Services	Disposal services	Acct #3-0282-1057560 - 10/1 - 10/31/23	907.20
10/25/2023	Colonial Intermediate Unit	Technical services	CIU20 Contract - Server Hosting - 1st Quarter 2324 (detail attached)	900.00
10/16/2023	Verizon Wireless	Telecommunications services	Account # 823032866-00001 - Aug 26 - Sep 25	864.10

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

Payment Date	Vendor Name	Account title	Memo	Amount
10/31/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	Work order: 12870 - Service and supplies 1 GANG WHT DESIGNER WALLPLATE -MANTES - INSTALLED NEW LUTRON WIRELESS CONTROLS	824.68
10/25/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period November 2023	819.35
10/03/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period October 2023	704.53
10/19/2023	Baudville Inc	General supplies	EXECUTIVE CRYSTAL SKELETON CLOCK - BEVELED CIRCLE Account No# 30047.001	684.54
10/23/2023	MacMain, Connell & Lein-hauser, LLC	Legal services	Account No# 30047.001	675.00
10/10/2023	identiMetrics	Technical services	Annual Subscription	641.00
10/23/2023	Lintons Food Service Management	Food service management - food costs	For The Month: July & August 2023	591.60
10/25/2023	Nazareth Area School District	Due from districts	To refund overpayment of SY22-23	577.23
10/02/2023	Lakeshore Learning Materials	General supplies	FLX-SPC MBL TRIANGL STDN DSK WHICH CONSISTS OF: 3EA 23-34IN TABLE LEGS-CASTERS, TABLE, BOX, GUIDE FOR LC776	458.85
10/26/2023	Uline	General supplies	ULINE FACIAL TISSUE 36/CT ;ODOBAN ODOR ELIMINATOR 1 GAL; 22' NYLON BLACK HAIRNET 144/BX ;ULINE SIMPLE TOUCH GLVS CLEAR-M	447.57
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	437.66
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	402.00
10/02/2023	PenServ	Dues & fees	Q3 2023 Administration Fees	355.31
10/03/2023	Smart Digital Tech	Technology supplies & software	October Managed Monthly CCTV Services, Smart Digital Tech Managed CCTV Support Services - Monthly Agreement	350.00
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	339.44
10/16/2023	Michelle Guzman	Professional educational services - other	After School Fitness Club Service Weeks 3 & 4: 10/2, 10/3, 10/5, 10/10 and 10/12 - 10 HRS	300.00
10/06/2023	Michelle Guzman	Professional educational services - other	After School Fitness Club Service Weeks 1 & 2: 9/18   9/19   9/21 9/26   9/28 10 HRS	300.00
10/16/2023	Cintas Corporation # 101	General supplies	Supplies	287.29
10/10/2023	Cintas Corporation # 101	General supplies	Supplies	287.29
10/16/2023	Sandra Guzman Lopez	Other employee benefits	Medical Reimbursement 1/1/2023-6/30/2023	263.72
10/24/2023	Cintas Corporation # 101	General supplies	Supplies	248.41
10/16/2023	Ballet Guild of Lehigh Val-	Fees for student activities/	THE NUTCRACKER 2023	

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

Payment Date	Vendor Name	Account title	Memo	Amount
10/25/2023	ley Guardian Dental	trips Dental insurance	Dec 14, 2023 Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	201.00
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	201.00
10/20/2023	Discount School Supply	General supplies	Tablet Storage&Charge Base-BK and Tangle Jr. Classic	191.45
10/24/2023	Lakeshore Learning Mate- rials	General supplies	CALMNG CLRS SOFT SEAT-SEA BLUE, 2 CEL- EBRATING DIVERSITY FLR PUZL, 3 CALMNG CLRS SOFT SEAT-ALM TAN, 9IN X 11.5IN POUCHES-100 PK	189.68
10/25/2023	All Affordable Pest Control	Extermination services	General Pest Control Ser- vice	180.00
10/13/2023	Gopher	General supplies	Customer # 5091936 93-140 57-111 Scooter- Commuter Storage Cart	178.08
10/10/2023	Lakeshore Learning Mate- rials	General supplies	CB DOT LOOP MAG- NETIC BRDR, MASTER MTH PLACE VALU DOMI- NOES, MASTER MATH TIME DOMINOES, BLENDS DOMINOES, DBL-SIDED MAGNTIC PHNCS-TILES	177.04
10/05/2023	Lakeshore Learning Mate- rials	General supplies	MATH ESSENTIALS PSTR PK, W-W NMBR LINE -20-120 LRG ACNT, LKSHR STARTER CASH PACK, MAGNA-TILES STARTER SET, WRITE- WIPE WORLD WALL MAP	157.50
10/25/2023	Elsie J. Perez Garcia	Travel	Travel reimbursement: Wyndham Lancaster Re- sort and Convention Cen- ter	138.19
10/16/2023	Fraser Advanced Informa- tion Systems	Copier leases	Account LV17 - Staple Cartridge	112.25
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	100.50
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	100.50
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	100.50
10/25/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 - Dental & Life/ Add/STD/LTD - For Period 11/1/23 to 11/30/23	100.50
10/16/2023	PPL Electric Utilities - 40013	Electricity	Acct Num- ber#68577-40013 - Meter 301499155 Usage from Aug 30 - Sep 29	86.83
10/10/2023	Pitney Bowes Global Fin- ancial Services LLC	Postage & shipping	Acct#0016965817 Send- Pro C200/C300/C400 Red Ink Ctg # SL-798-0	80.48
10/25/2023	City of Bethlehem Alarm Administrator	Security & safety services	Account #14045 F-FIRE 2081 P-POLICE 29075	75.00

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

<b>Payment Date</b>	<b>Vendor Name</b>	<b>Account title</b>	<b>Memo</b>	<b>Amount</b>
10/04/2023	Stotz & Fatzinger Office Supply	General supplies	SWI74037: PUNCH,PRECISIONPRO, 2-3 HOLE - EA, SAN81803: CLEANER,MKER BOARD,EXPO,80Z - EA, GLDWHITEBOX: PA- PER,COPY,8.5X11,20#, WHITE - CT, STOGIFT- CARD: GIFT CARD - EA	59.25
10/30/2023	ReadyRefresh	General supplies	ACCOUNT NUMBER - 0447919689 Current Ac- tivity from 09/21/23 - 10/20/23	44.90
10/25/2023	School Health Corporation	General supplies	DIOTAME TABLETS 100'S 50/2	37.98
10/03/2023	Charter Choices, Inc.	Postage & shipping	POSTAGE 8/1/23-9/12/23	24.57
10/06/2023	Fraser Advanced Informa- tion Systems	Copier leases	Account LV17 - Toner	9.25
10/25/2023	Fraser Advanced Informa- tion Systems	Copier leases	Toner	9.25
<b>Sum Total</b>				<b>194,089.99</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2023-24 as of 10/31/2023**

District	AUN	Amounts Due			District	Amounts Paid		Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds	
Allentown City SD	121390302	793,236.43	218,189.44	1,011,425.87	1,007,832.50	.00	1,007,832.50	3,593.37
Bethlehem Area SD	120481002	803,992.20	138,560.00	942,572.20	687,887.23	.00	687,887.23	254,684.97
Boyertown Area SD	114060753	4,329.31	.00	4,329.31	.00	3,246.99	3,246.99	1,082.32
Catasauqua Area SD	121391303	8,633.44	.00	8,633.44	6,475.08	.00	6,475.08	2,158.36
East Penn SD	121392303	4,802.69	.00	4,802.69	3,602.01	.00	3,602.01	1,200.68
Easton Area SD	120483302	39,801.87	11,176.02	50,977.89	33,582.60	.00	33,582.60	17,395.29
Nazareth Area SD	120484803	14,366.76	.00	14,366.76	14,366.76	.00	14,366.76	.00
Northampton Area SD	120484903	22,905.08	.00	22,905.08	17,178.81	.00	17,178.81	5,726.27
Parkland SD	121395103	10,081.77	.00	10,081.77	10,081.77	.00	10,081.77	.00
Quakertown Community SD	122098403	10,780.70	.00	10,780.70	10,780.72	.00	10,780.72	-02
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	.00	12,998.53	12,998.53	12,903.26	.00	12,903.26	95.27
Southern Lehigh SD	121395703	10,676.35	.00	10,676.35	10,676.35	.00	10,676.35	.00
Whitnall-Coplay SD	121397803	27,224.38	.00	27,224.38	27,224.38	.00	27,224.38	.00
<b>Totals:</b>		<b>1,755,126.75</b>	<b>380,943.99</b>	<b>2,136,070.74</b>	<b>1,849,751.12</b>	<b>.00</b>	<b>1,852,998.11</b>	<b>283,072.63</b>

**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2022-23 as of 10/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,252,499.20	623,476.32	2,875,969.52	.00	.00	2,899,993.07	-24,023.55
Bethlehem Area SD	120481002	2,223,494.49	388,044.90	2,611,539.39	.00	.00	2,610,309.94	1,229.45
Boyetown Area SD	114060753	12,987.94	.00	12,987.94	12,987.94	.00	12,987.94	.00
Catasauqua Area SD	121391303	36,533.07	.00	36,533.07	.00	.00	36,533.07	.00
East Penn SD	121392303	87,644.23	.00	87,644.23	.00	.00	77,961.74	9,682.49
Easton Area SD	120483302	147,421.14	97,618.49	185,039.63	.00	.00	164,182.70	20,856.93
Nazareth Area SD	120484803	39,972.19	.00	39,972.19	.00	577.23	39,972.19	.00
Northampton Area SD	120484903	52,907.72	.00	52,907.72	.00	.00	52,907.72	.00
Parkland SD	121395103	14,408.45	.00	14,408.45	.00	.00	14,408.45	.00
Pen Argyl Area SD	120485603	15,581.69	.00	15,581.69	15,581.69	.00	15,581.69	.00
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	12098403	11,562.30	.00	11,562.30	.00	.00	16,494.83	-4,932.53
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	.00	.00	64,579.71	-1,431.93
Saucon Valley SD	120486003	8,672.41	18,169.14	26,841.55	.00	.00	27,281.12	-439.57
Southern Lehigh SD	121395703	34,219.66	.00	34,219.66	.00	.00	34,219.66	.00
Whitehall-Coplay SD	121397803	104,028.23	.00	104,028.23	.00	.00	104,028.23	.00
Wilson Area SD	120488603	4,251.43	.00	4,251.43	.00	.00	8,233.37	-3,981.94
<b>Totals:</b>		<b>5,109,325.93</b>	<b>1,067,308.85</b>	<b>6,176,634.78</b>	<b>28,569.63</b>	<b>577.23</b>	<b>6,179,675.43</b>	<b>-3,040.65</b>



**Lehigh Valley Dual Language CS  
Accounts Receivable Summary Report  
School Year 2021-22 as of 10/31/2023**

District	AUN	Amounts Due			District	Amounts Paid		Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds	
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
Bathlehem 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	.00	12,326.79	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	120483802	115,368.94	.00	115,368.94	116,640.56	.00	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>16,042.22</b>	<b>5,991,989.36</b>	<b>-1,607.68</b>