

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Board of Trustees
Tuesday – March 21, 2023
6:00 p.m. Public Meeting

1. Approval of LVDLCS February 21, 2023 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Renovation Updates
 - Administrative Area Construction
 - Letter of Financial Interest – Collection
 - Review and Discussion of the 2023 - 2024 Budget Givens
 - Bereavement Leave Policy – Second Reading – Approval
6. New Business
 - Summer Program Proposal – Approval
 - 2023-2024 School Calendar – Approval
 - Waste Removal Contract – Approval
 - Request for Proposal - Refinancing - Approval
7. Personnel
 - None
8. Courtesy of the Floor – Non Agenda Items
9. Correspondence and Other
 - a. Administration team goal updates given to the Board
10. Next Board Meeting-Tuesday, April 25, 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 February 21, 2023 - 6:00 p.m.

Welcome and Introductions

Mrs. Gutierrez welcomed those in attendance and called the meeting to order. Mrs. Gutierrez 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. Santana, Dr. Rance-Roney, Mr. Lopez, Mrs. Gutierrez

Excused: Ms. Weaver

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

Google Meet Present: Ms. Parrales-Board Member, Ms. Tara Weaver, Ms. Montes

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of January 24, 2023.

Mr. Lopez called for a motion to **approve the January 24, 2023 meeting minutes**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

1. School Activities

- February 2 - LVDLCS Night at Skateaway (6:00 - 8:00 p.m.)
- February 10 - Diversity of Dance Assembly (K - 4)
- February 10 - Middle School Dance (4:00 - 6:00 p.m.) - **110 students participated and 18 staff!**
- February 15th and 16th - Early Dismissals and Parent Teacher Conferences
- February 17 - Data Review Day

Upcoming Events

- Saturday School and Explorers on-going throughout March
- March 6th - 10th - Scholastic Book Fair
- March 10th - Read Across America Night (6:00 - 7:30 p.m.)
- March 14th - 16th Coach ELA Assessment (3rd - 8th grade)
- March 22nd - Early Dismissal / **PSSA Training for all staff**
- March 23rd and 24th - Coach Math Assessment (3rd - 8th grade)

2. Facilities

- Fire Drills - To be scheduled
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 451 (as of 2/16/23)
- Transportation – No transportation issues at this time
- Waiting List – 19
- PIMS – All reports have been submitted on time.

4. Community Support

- Smiles Dental Program scheduled for February Visit (2/21 - 3/2)
- American Heart Association - Jump Rope for Heart throughout February

5. Student Services

- Working with Valley Youth House to arrange for potential in-school counseling services -- currently waiting for VYH to hire a bilingual therapist to assign to LVDLCS

6. Programs

7. Explorers Program -

- 20 7th and 8th grade students enrolled
- Average Attendance: 18

8. Saturday School Program -

- Current Enrollment - 46
- Average Attendance -37

9. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments: Mrs. Gutierrez guided the Board through the review of finances, LVDLCS's Balance Sheet at January 31st showed Cash (Checking Account + Investments) at \$2.1M+, an increase of \$38K since the end of the prior year (06/30/2022), along with \$764K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 01/31/23 has grown to \$2.5M, while Accounts Payable is \$45K and Accrued Payroll is \$410K. For the 7 months ending 01/31/2023, the school has an operating surplus of \$253K (projecting \$163K at year-end), and its financial health metrics remain strong: Current Ratio = 2.8 (Standard = 1.1), Debt Ratio = 64.7% (Standard = <85%), while Days COH is below standard (40 Days, compared to a 60-Day Standard).

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending January 31st, 2023 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Dr. Rance-Roney. Motion was passed unanimously.

Mr. Lopez called for a motion to **authorize the administration to pursue new investment opportunity (Sweep Accounts) not to exceed 13 months for the amount of \$250,000.** Motion was seconded by Mr. Santana. Motion was approved unanimously.

Old Business

- **Renovation Update** – The paving of the parking lot began in the back of the building. The first layer was already done.
- **Administrative Area Construction** - The school is waiting to hear from the city of Bethlehem about the occupancy permit for the new space.
- **Letter of Financial Interest** – Collecting Forms

New Business

- **PSSA Schedule Proposal** – Cost of Proposed Schedule: 4 Buses at \$150 bus = \$600.00 per day, total days – 5 for a total cost of transportation = \$3,000.00.

Mr. Santana called for a motion to **approve the cost for transportation for PSSA as presented**. Motion was seconded by Mr. Lopez. Motion was approved unanimously.

- **2nd Marking Period Disciplinary Report** – Total Discipline Referrals = 36, students with referrals = 24 For a total number of students = 453.
- **LVDLCS Health and Safety Plan Update** - The plan has categorized reopening into three broad phases: substantial spread, minimal/moderate spread, or low/no spread. These designations signal how counties and/or regions may begin easing some restrictions on school, work, and social interactions. Depending upon the public health conditions in the counties we serve, there could be additional actions, orders, or guidance provided by the Pennsylvania Department of Education (PDE) and/or the Pennsylvania Department of Health (DOH) designating the counties we serve as being in the substantial spread, minimal/moderate spread, or low/no spread phase. There may be times that the counties we serve may not experience a straight path from these designated phases. Instead, cycling back and forth between less restrictive to more restrictive designations may occur as public health indicators improve or worsen in our local area. The LVDLCS Health and Safety Plan accounts for changing conditions to ensure fluid transition from more to less restrictive conditions in each of the phase requirements as needed.

Mr. Lopez called for a motion to **approve the LVDLCS Health and Safety Plan Update for submitting as presented**. Motion was seconded by Ms. Parrales. Motion was approved unanimously.

- **Review and Discussion of the 2023 - 2024 Budget Givens** – Presented to the Board for review.
- **Bereavement Leave Policy Revision** – First Reading - Administration is requesting the revision of the amount of day from 2 for immediate family to 5 days. Policy should include grandparents as immediate family. Part time staff will receive half the time.

Personnel

- **None**

Other

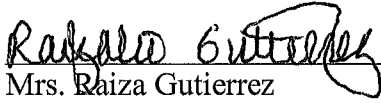
- **Courtesy of the Floor** – None
- **Public Comment and Correspondence**
 - Dr. Silva from BASD will be visiting Feb 28 from 1-3 p.m.
 - News Articles
 - Field Trips: 5th Grade – April 2023 – DaVinci Science Center

Mr. Lopez called for a motion to approve the Field Trip as presented, also to include transportation cost. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

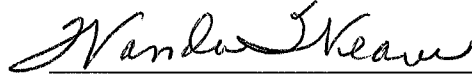
Next Board Meeting will be Tuesday March 21, 2023 at 6:00 p.m.

Adjournment – A motion to adjourn was made Mr. Lopez seconded by Mr. Santana. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:59 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
March 21, 2023

1. School Activities

- Saturday School and Explorers on-going throughout March
- March 6th - 10th - Scholastic Book Fair
- March 10th - Read Across America Night (6:00 - 7:30) - Event Report Attached
- March 14th - 16th Coach ELA Assessment (3rd - 8th grade)
- March 16th - Parent Seminar: Mental Health in School (10:00 - 11:30 AM)

Attached Document: February Conference Total Attendance

Upcoming Events

- March 22nd - Early Dismissal / *PSSA Training for all staff*
- March 23rd and 24th - Coach Math Assessment (3rd - 8th grade)
- March 30th - End of Marking Period 3
- April 6th - 10th - School Closed - Spring Break
- April 19th - Festivales de las Artes (5:00 - 7:00PM)

2. Facilities

- Fire Drills - March 10 at 2:45 (3 mins 3 seconds)
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 455
- Transportation – No transportation issues at this time
- Waiting List – 17
- PIMS – All reports have been submitted on time.

4. Community Support

- Smiles Dental Program saw a total of 196 students!
- American Heart Association - Total Raised: \$1,400

5. Student Services

- Working with Valley Youth House to arrange for potential in-school counseling services -- *currently waiting for VYH to hire a bilingual therapist to assign to LVDLCS*

6. Programs

- Explorers Program -
- 20 7th and 8th grade students enrolled
- Average Attendance: 19
- After School Program - **Began March 6th**
- Current Enrollment: 70
- Average Attendance: 66
- Saturday School Program -
 - Current Enrollment - 46
 - Average Attendance -36

7. Leadership Team Meetings – held weekly

LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised
September	Dress Down Day	\$302.75
October	Dress Down Day	\$207.00
November	Dress Down Day	\$306.19
December	Dress Down Day	\$344.95
January *Designated to the Scholarship Drive	Dress Down Day	\$1,376.85
February *Designated to the Jump Rope for Heart	Dress Down Day	\$219.00
March	Dress Down Day	
April	Dress Down Day	
May	Dress Down Day	

LVDLCS 8th Grade Student High School Selection

School	Number of Students
Allen	2
Dieruff	5
Building 21	0
Liberty	6
Freedom	4
LVA	3
Charter Arts	3
Executive Education	3
Lincoln Leadership	2
Whitehall	1
Easton	2
Undecided	7
Possible relocation impacting decision	1



Fall Conference Attendance

Dates: February 15th and 16th, 2023

Virtual and In-Person Conferences offered for all parents

ELEMENTARY ATTENDANCE (Kinder - 6th Grade)

Grade Level	# of in person	# of virtual	% of attendance
Kinder	12	24	69%
First	8	35	83%
Second	10	28	70%
Third	3	28	58%
Fourth	9	17	55%
Fifth	12	243	66%
Sixth	17	14	61%

Average Elementary Attendance: 66%

MIDDLE SCHOOL (7th and 8th Grades) ATTENDANCE

Teacher	# of in person	# of virtual
P. Ciccarone	7	4
N. Lewis/L. Colon	12	2
S. Gonzalez	18	5
N. Lambert	12	8

Total Number of Conferences: 68

Instructional Support Conferences:

Learning Support: 18

English Language: 22

Reading Specialist: 12

Social Work: 7

Total: 59



Mental Health in Education

March 16, 2023 (10:00 – 11:30AM) Parents

Purpose of the Event	The purpose of this conference was to help parents raise awareness of mental health.
Attendees of the Event	<p>Administration: Elsie Perez</p> <p>Staff: Elba Gonzalez, Anabel Perez, Denie Montes, Anna Marie Santiago, Anna Gonzalez, Ada Morales, Yesenia Gonzalez, Brenda Perez, Vanessa Rodriguez, Jatniel Cancel, Joana Adames, Jesus Agosto, Jorge Gomez and Sonia Sarmiento.</p> <p>Board of Trustees:</p> <ul style="list-style-type: none"> • Parents were engaged and interested in the topic. • Many parents shared their different experiences with mental health and asked the speaker questions about the topic. • Parents shared positive feedback about the activity and asked for a second conference with the same topic. • Next conference will be given not only in Spanish but also in English.
Positive Outcomes	
Recommendations	We look forward to being able to use the entrance/exit door to the community center – this will make it even easier to use this space for events.

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
56 (76 total people)	560

LVDLCS is a Title I School

This institution is an equal opportunity provider



Read Across America Night
March 10, 2023 (6:00 – 7:30PM) Kindergarten – 8th Grade

Purpose of the Event	Read Across America Night allowed families to visit the book fair and complete educational and fun activities aligned with literacy and reading development. The event was held in the Community Center and STEM classroom.
Attendees of the Event	Administration: Elsie Perez and Lisa Herrmann Staff: Betsy Velazquez, Anna Gonzalez, Nicole Terefino, Isela Rodriguez, Sacha Rosadoz, Joselin Blanco-Padilla, Janirca Vazquez, Samantha Vazquez, Kristi Yordy Board of Trustees: Claudia Parrales
Positive Outcomes	<ul style="list-style-type: none"> • Parents and students loved the opportunity to visit the Book Fair • Parents and students completed reading based activities and enjoyed theme-based healthy snacks. • Parents expressed satisfaction with the facility and holding the event in the community center.
Recommendations	<ul style="list-style-type: none"> • Remember to send a phone call to remind parents of the event! This event was published on DoJo and Facebook only – a phone call or flier was not sent home. • Grades 5 – 8 were poorly represented (only 5 students from these grades attended) – what can we do to increase that?
Additional Comments	We look forward to being able to use the entrance/exit door to the community center – this will make it even easier to use this space for events. Perhaps we can encourage 8 th graders to attend by allowing them to run the stations – if they can stay after school they may then be able to stay for the event?

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
22 (61 total people)	44

LVDLCS is a Title I School

This institution is an equal opportunity provider

Lehigh Valley Dual Language Charter School

Financial Statements

As of February 28, 2023

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March 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.

February Board Summary:

LVDLCS's Balance Sheet at February 28th showed Cash (Checking Account + Investments) at \$2.4M, an increase of \$289K since the end of the prior year (06/30/2022), along with \$1M in School District Receivables. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 02/28/23 has grown to \$2.7M, while Accounts Payable is \$157K and Accrued Payroll is \$498K. For the 8 months ending 02/28/2023, the school has an operating surplus of \$538K (projecting \$316K at year-end), and its financial health metrics remain strong: Current Ratio = 4.0 (Standard = 1.1), Debt Ratio = 63.4% (Standard = <85%), while Days COH is below standard (52 Days, compared to a 60-Day Standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$2,380,828 at February 28th, an increase of \$289K from the prior year-end (6/30/2022) due to several factors: receipt of federal grants (decrease of \$796K in receivables), increase in District (Tuition) Receivables (now \$1M) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on February 28th, 2023 represent a \$267K decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months, a \$43K reduction in Accounts Payable/Accrued Expenses and repayment of the school's Line of Credit (\$125K).
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Liability (\$7.2M) on the Balance Sheet. Principal repayments are also shown on the Budget-to-Actual report in the Other Uses of Funds – Debt Service section.

2. Budget to Actual for the Eight (8) Months Ended February 28, 2023

- YTD Revenues from Local School Districts of \$4,127,719 are just over budget (+\$59K) as the total number of enrolled students is close to the budgeted target (453 Actual vs. 459 Budgeted).
- YTD Expenses of \$4,562,362 are below budget (by \$400K) through eight (8) months of activity due to variances in Personnel Costs (-\$353K), Supplies (-\$21K) and Professional Services (-\$23K).
- The school shows a YTD Operating Surplus of \$537,968 at 02/28, a figure that mirrors the growth in Current Assets and reduction in Current Liabilities. We now project a year-end surplus of \$315,833.

3. Financial Updates with Potential Impact on PA Charter School Community

- **Enrollment Challenges May Persist.** The Philadelphia Inquirer recently published a story on the details of this year's Apply Philly Charter program, by which thousands of families are able to research and apply for admission to a public charter school. Although thousands of students still remain on waiting lists, overall enrollment and new applications remain lower than pre-pandemic levels. As we develop the 23-24 Budget, we should be cautious in assuming any automatic rebound in enrollment to pre-pandemic levels. More details here: Every year, there are more applicants to Philly charters than seats. But demand is still lower than before the pandemic. (inquirer.com)
- **PA Charter Coalition (PAPCS) Offers Quarterly Act-55 Board Training for Both New and Veteran Board Members:** The PA Department of Education requires training for all Board members. Upcoming dates for this free, remote training provided via the Pennsylvania Coalition of Public Charter Schools can be found at this link. Dates are as follows:
 - Wed, Apr 26th @ 6PM – Advanced
 - Fri, Apr 28th @ 9AM – New Board members
 - Wed, Jul 19th @ 6PM – Advanced
 - Fri, Jul 12st @ 9AM – New Board members
- **Federal Charter Schools Grant Available for Starting, Replicating or Expanding Charter Schools:** The Pennsylvania Charter Schools Program (PACSP) Grant program screens, evaluates and makes award decisions in distributing these federal funds. The program is available to aspiring and existing brick-and-mortar charter schools. More information is available at the program's website, including this slideshow from a recent information session.
- **Advocate to the Federal Government for Increased Funding for Charter Schools:** Funding for the federal Charter Schools Program has been flat for 4 years. The National Alliance for Public Charter Schools provides leadership and coordination in advocacy efforts connecting individual citizens to Federal officials and Congressional representatives. Take 30 seconds to tell Congress to fund the Charter Schools Program and include flexibility for facility funding.

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

Prior Year and Current Month

	Prior Year and Current Month			Variance from 06/30/22
	Year Ending 06/30/2022	Period Ending 01/31/2023	Month Ending 02/28/2023	
	Audited			Actual
ASSETS				
Current Assets				
Cash & cash equivalents	818,860	845,665	1,090,545	271,685
Investments	1,272,784	1,288,655	1,290,283	17,499
District receivables	221,534	763,986	1,047,668	826,134
Federal receivables	795,832	-	-	(795,831)
Other current assets	65,974	65,524	15,338	(50,636)
Total Current Assets	3,174,984	2,963,830	3,443,834	268,851
Noncurrent Assets				
Fixed assets	10,001,297	10,001,297	10,011,298	10,000
Other noncurrent assets	841,485	843,235	843,235	1,750
Total Noncurrent Assets	10,842,782	10,844,532	10,854,533	11,750
TOTAL ASSETS	14,017,766	13,808,362	14,298,367	280,601
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses	200,393	82,786	157,322	(43,071)
Accrued salaries & benefits	598,790	410,036	498,361	(100,429)
Current portion of debt	713,129	588,129	588,129	(125,000)
Deferred revenues	7,647	7,647	7,647	-
490-Other current liabilities	-	1,133	1,133	1,133
Total Current Liabilities	1,519,959	1,089,731	1,252,592	(267,367)
Long-term liabilities				
Long-term notes & leases payable	7,625,361	7,282,394	7,233,373	(391,988)
Pension liabilities	5,908,280	5,908,280	5,908,280	-
Other non-current liabilities	51,700	51,700	51,700	-
Total Long-term liabilities	13,585,341	13,242,374	13,193,353	(391,988)
Total Liabilities	15,105,300	14,332,105	14,445,945	(659,355)
Equity	(1,087,534)	(523,743)	(147,578)	939,956
TOTAL LIABILITIES & EQUITY	14,017,766	13,808,362	14,298,367	280,601

Security deposit Addtl space

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of February 28, 2023

	Year To Date		Year Ending		Variance	Drivers of variance
	02/28/2023	06/30/2023	Projection	Operating Budget		
	Actual	Operating Budget		Budget		
Average Daily Membership						
ADM - regular education	417	427	417	427	(10)	
ADM - special education	36	32	36	64	(28)	
Total Average Daily Membership	453	459	453	491	(38)	
REVENUES						
District per pupil revenues	4,127,719	4,068,718	6,136,142	6,103,077	33,065	
Other Local Revenues	47,349	39,926	82,433	78,952	3,480	
State Revenues	28,416	27,719	34,654	34,423	232	
Federal Revenues	896,846	992,581	1,740,515	1,661,243	79,272	
TOTAL REVENUES	5,100,330	5,128,944	7,993,744	7,877,695	116,049	
EXPENDITURES						
Salaries	1,993,515	2,302,106	3,383,276	3,548,293	(165,018)	
Other Compensation	154,366	174,295	166,140	180,000	(13,860)	
Benefits	1,158,832	1,183,188	1,765,216	1,787,432	(22,215)	
Professional & technical services	115,739	139,198	214,515	213,044	1,470	
Property services	240,315	290,651	534,420	600,977	(66,557)	
Other purchased services	249,046	227,442	438,754	413,605	25,148	
Supplies	177,205	198,228	431,916	408,970	22,948	
Property, furniture & equipment	35,167	21,817	85,168	52,725	32,442	
Other expenditures	46,190	32,298	70,377	48,448	21,930	
Other uses of funds - debt service	391,987	392,086	588,129	588,128	-	
TOTAL EXPENDITURES	4,562,362	4,961,309	7,677,911	7,841,622	(163,712)	
CHANGE IN FUND BALANCE	537,968	167,635	315,833	36,073	279,761	

Lehigh Valley Dual Language Charter School

Key Performance Indicators

As of February 28, 2023

	Year Ending		Benchmark	Notes
	06/30/2022	02/28/2023		
	Audited	Actual		
Short-Term Indicators				
Total margin	(0.9) %	4.0 %	At least 0%	FYE net income / revenue
Current ratio	2.1	2.7	At least 1.1	Current assets / current liabilities
Days cash on hand	38.5	51.8	At least 60 days	Total cash / average daily spend
Long-Term Indicators				
Fund balance	27.0 %	33.9 %	5-12%	% of revenue
Debt ratio	69.8 %	63.4 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics				
Per pupil revenues	17,683	17,646		Revenues / ADM
Per pupil expenditures	17,079	16,949		Expenditures / ADM

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2022	Year To Date 02/28/2023	
	Audited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,860	1,090,545	271,685
Investments	1,272,784	1,290,283	17,499
District receivables			
District Per Pupil - 2020-21	(1,260)	-	1,260
District Per Pupil - 2021-22	222,794	19,747	(203,046)
District Per Pupil - 2022-23	-	1,027,921	1,027,920
Total District receivables	221,534	1,047,668	826,134
Federal receivables			
Title I	163,321	-	(163,321)
Title II	16,253	-	(16,253)
Title III	12,480	-	(12,480)
Title IV	12,426	-	(12,425)
IDEA	21,773	-	(21,773)
ESSER II	86,946	-	(86,947)
ARP ESSER	476,481	-	(476,481)
ARP IDEA	4,915	-	(4,914)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	795,832	-	(795,831)
Other current assets	65,974	15,338	(50,636)
Total Current Assets	3,174,984	3,443,834	268,851
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,773,066	8,783,067	10,000
Building improvements	163,850	163,849	-
Machinery & equipment	490,808	490,809	-
Furniture & fixtures	82,338	82,338	-
Accumulated depreciation on furniture & equipment	(563,414)	(563,415)	-
Construction in progress	716,849	716,850	-
Total Fixed assets	10,001,297	10,011,298	10,000
Other noncurrent assets			
Deferred outflows from pensions	799,819	799,819	-
Deferred outflows from OPEB	41,666	41,666	-
Security deposits	-	1,750	1,750
Total Other noncurrent assets	841,485	843,235	1,750
Total Noncurrent Assets	10,842,782	10,854,533	11,750
TOTAL ASSETS	14,017,766	14,298,367	280,601
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2022	Year To Date 02/28/2023	
	Audited	Actual	Increase (decrease)
Accounts payable & accrued expenses	200,393	157,322	(43,071)
Accrued salaries & benefits			
Accrued salaries & benefits	389,589	223,909	(165,679)
PSERS employee contributions	8,172	4,045	(4,127)
PSERS employer contributions	195,532	256,372	60,838
403b employee contributions	(5,731)	(360)	5,372
403b employer contributions	8,706	13,212	4,506
Employee life & disability	2,522	1,183	(1,339)
Total Accrued salaries & benefits	598,790	498,361	(100,429)
Current portion of debt			
Loans payable - current portion	588,129	588,129	-
Line of credit	125,000	-	(125,000)
Total Current portion of notes payable	713,129	588,129	(125,000)
Deferred revenues	7,647	7,647	-
490-Other current liabilities	-	1,133	1,133
Total Current Liabilities	1,519,959	1,252,592	(267,367)
Long-term liabilities			
Long-term notes & leases payable	7,625,361	7,233,373	(391,988)
Pension liabilities			
Other postemployment benefits (OPEB)	289,060	289,060	-
Net pension liability	4,755,701	4,755,701	-
Deferred inflows from pensions	830,750	830,750	-
Deferred inflows from OPEB	32,769	32,769	-
Total Pension liabilities	5,908,280	5,908,280	-
Other non-current liabilities	51,700	51,700	-
Total Long-term liabilities	13,585,341	13,193,353	(391,988)
Total Liabilities	15,105,300	14,445,945	(659,355)
Equity			
Nonspendable fund balance	51,364	51,364	-
Restricted fund balance	5,135	5,135	-
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	545,510	1,083,478	537,968
Net investment in fixed assets	1,787,808	2,189,796	401,988
Amount provided for OPEB liability	(280,163)	(280,163)	-
Amount provided for pension	(4,786,632)	(4,786,632)	-
Restricted for retirement of long-term debt	(37,090)	(37,090)	-
Total Equity	(1,087,534)	(147,578)	939,956
TOTAL LIABILITIES & EQUITY	14,017,766	14,298,367	280,601

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of February 28, 2023

	Year To Date 02/28/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	3,476,002	3,490,835	(14,833)	5,094,175	5,236,252	(142,077)
Revenue from districts - special education	640,919	577,883	63,036	1,031,168	866,825	164,344
Revenue from districts - prior year adjustments	10,798	-	10,798	10,799	-	10,798
Total District per pupil revenues	4,127,719	4,068,718	59,001	6,136,142	6,103,077	33,065
Other Local Revenues						
Interest	18,545	18,212	333	27,651	27,318	332
Student activity fees	9,618	2,486	7,132	14,755	11,666	3,090
Rental revenue	14,582	14,328	254	21,890	21,492	397
Restricted contributions	-	85	(86)	2,999	3,000	0
Miscellaneous local revenues	4,604	4,815	(211)	15,138	15,476	(339)
Total Other Local Revenues	47,349	39,926	7,422	82,433	78,952	3,480
State Revenues						
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	8,225	7,528	698	14,463	14,232	232
Total State Revenues	28,416	27,719	698	34,654	34,423	232
Federal Revenues						
IDEA pass-through	-	-	-	21,773	21,773	-
Title I	143,198	143,197	0	238,662	238,662	0
Title II	11,338	16,198	(4,859)	24,297	24,297	-
Title III	16,993	11,329	5,664	16,993	16,993	-
Title IV	7,776	11,108	(3,332)	16,662	16,662	-
Federal school lunch program	265,342	217,731	47,611	421,665	429,834	(8,170)
ESSER II	125,846	264,091	(138,245)	445,200	396,136	49,065
ARP ESSER	288,311	328,927	(40,616)	517,220	516,886	334
ARP ESSER learning loss	27,173	-	27,173	27,173	-	27,173
ARP ESSER summer programs	5,435	-	5,435	5,435	-	5,435
ARP ESSER afterschool programs	5,434	-	5,434	5,435	-	5,435
Total Federal Revenues	896,846	992,581	(95,735)	1,740,515	1,661,243	79,272
TOTAL REVENUES	5,100,330	5,128,944	(28,614)	7,993,744	7,877,695	116,049
EXPENDITURES						
Salaries						
Regular Instruction	983,626	1,089,235	(105,608)	1,662,590	1,662,807	(217)
Instructional Assistants	269,544	395,589	(126,045)	529,262	638,066	(108,805)
Special Education	84,648	91,630	(6,982)	142,948	141,898	1,050
Administration	400,539	437,256	(36,718)	630,514	658,956	(28,441)
Student & Staff Support	217,626	202,833	14,794	334,121	314,694	19,425
Noninstructional	37,532	85,563	(48,030)	83,841	131,872	(48,030)
Total Salaries	1,993,515	2,302,106	(308,589)	3,383,276	3,548,293	(165,018)
Other Compensation						
Employee insurance opt-out	5,366	3,859	1,505	10,302	6,000	4,302
Stipends	-	6,436	(6,435)	6,838	10,000	(3,162)
Bonuses	149,000	164,000	(15,000)	149,000	164,000	(15,000)
Total Other Compensation	154,366	174,295	(19,930)	166,140	180,000	(13,860)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of February 28, 2023

	Year To Date 02/28/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Benefits						
Medical insurance	474,870	506,240	(31,370)	727,990	759,360	(31,370)
Dental insurance	36,794	36,275	519	54,931	54,413	518
Life insurance	20,368	-	20,368	20,368	-	20,368
Other group insurance	7,007	-	7,007	7,008	-	7,008
Social security contributions	158,082	168,101	(10,020)	248,955	258,975	(10,020)
PSERS defined benefit plans	324,783	340,279	(15,495)	504,996	520,492	(15,496)
Tuition reimbursement	18,969	7,029	11,940	26,858	14,918	11,941
Unemployment compensation	21,231	23,330	(2,099)	31,042	31,000	42
Workers' compensation	16,438	17,000	(562)	16,438	17,000	(562)
Retirement contributions - non-PSERS	65,791	84,934	(19,142)	112,132	131,274	(19,143)
Other employee benefits	14,499	-	14,498	14,498	-	14,499
Total Benefits	1,158,832	1,183,188	(24,356)	1,765,216	1,787,432	(22,215)
Professional & technical services						
Other contracted teaching services	-	22,663	(22,663)	11,332	33,995	(22,664)
Summer program services	3,780	-	3,780	3,780	-	3,780
Special education services	-	17,673	(17,673)	20,618	29,454	(8,835)
Other professional services	19,444	1,145	18,299	20,875	1,717	19,158
Professional development	964	20,194	(19,231)	23,683	30,292	(6,610)
IT services	12,604	-	12,604	12,604	-	12,604
Audit services	13,134	9,784	3,351	18,735	15,900	2,835
Payroll services	11,188	10,826	361	16,601	16,240	361
Legal services	3,725	6,667	(2,942)	10,392	10,000	392
Business services	50,400	50,246	154	75,394	75,446	(52)
Security services	500	-	500	500	-	500
Total Professional & technical services	115,739	139,198	(23,459)	214,515	213,044	1,470
Property services						
Building rental & CAM	4,375	-	4,375	4,375	-	4,375
Maintenance & repairs	137,876	231,262	(93,386)	413,631	511,894	(98,263)
Utilities	79,296	45,379	33,916	90,641	68,069	22,572
Copier leases	18,768	14,010	4,759	25,773	21,014	4,759
Total Property services	240,315	290,651	(50,336)	534,420	600,977	(66,557)
Other purchased services						
Student transportation	3,300	5,562	(2,262)	22,767	27,810	(5,043)
Auto insurance	868	-	868	868	-	868
General property & liability insurance	18,282	13,478	4,804	18,282	17,971	311
Other insurance	5,363	-	5,363	5,363	-	5,363
Telecommunications services	2,509	33,640	(31,131)	37,384	50,459	(13,074)
Postage & shipping	3,322	533	2,789	3,589	800	2,788
Advertising	580	1,931	(1,351)	1,546	2,896	(1,350)
Printing & binding	-	104	(104)	52	157	(105)
Food service management - food costs	216,082	160,759	55,323	340,339	296,360	43,979
Travel	-	1,984	(1,984)	992	2,977	(1,984)
Miscellaneous purchased services	(1,261)	9,451	(10,712)	7,572	14,175	(6,605)
Total Other purchased services	249,046	227,442	21,603	438,754	413,605	25,148
Supplies						
Instructional supplies	53,716	81,743	(28,027)	99,821	98,265	1,557
Special education supplies	1,973	15,487	(13,513)	20,471	21,785	(1,314)
Health supplies	12,278	-	12,278	12,278	408	11,871

Lehigh Valley Dual Language Charter School
Budget-vs-Actual & Projection - Detail

As of February 28, 2023

	Year To Date 02/28/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Administration	2,444	25,407	(22,962)	28,870	38,110	(9,240)
Maintenance Supplies	26,520	23,309	3,209	38,174	34,964	3,209
Food	3,780	4,645	(864)	6,877	7,742	(865)
Meals & refreshments	104	-	104	104	-	105
Books & curricula	45,129	30,283	14,847	182,506	182,505	0
Tech supplies & software	30,767	8,664	22,101	30,766	12,000	18,766
Other general supplies	494	8,690	(8,196)	12,049	13,190	(1,142)
Total Supplies	177,205	198,228	(21,022)	431,916	408,970	22,948
Property, furniture & equipment						
Buildings	10,000	-	10,000	10,000	-	10,000
Furniture & equipment	25,167	1,817	23,351	25,168	2,725	22,442
Computers	-	20,000	(20,000)	50,000	50,000	-
Property, furniture & equipment	35,167	21,817	13,351	85,168	52,725	32,442
Other expenditures						
Dues & fees	21,317	22,354	(1,038)	39,131	33,532	5,599
Bank fees	45	-	45	45	-	45
Interest expense	8,945	7,944	1,001	12,818	11,916	903
Late fees	235	-	235	235	-	235
Scholarships	-	2,000	(2,000)	2,500	3,000	(500)
Fees for student activities/trips	15,648	-	15,648	15,648	-	15,648
Other expenditures	46,190	32,298	13,891	70,377	48,448	21,930
Other uses of funds - debt service						
Redemption of principal	391,987	392,086	(98)	588,129	588,128	-
Other uses of funds - debt service	391,987	392,086	(98)	588,129	588,128	-
TOTAL EXPENDITURES	4,562,362	4,961,309	(398,945)	7,677,911	7,841,622	(163,712)
CHANGE IN FUND BALANCE	537,968	167,635	370,332	315,833	36,073	279,761

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
02/13/2023	VM Realty Group	Buildings	Tenant fitout expense	10,000.00
02/08/2023	Charter Choices, Inc.	Accounting services	Services performed per contract for the month	6,300.00
02/13/2023	UGI Utilities, Inc.8355	Electricity	Billing Period: 12/23/22-1/24/23 Account Number 411002358355	5,723.55
02/13/2023	PPL Electric Utilities	Electricity	Acct Number# 98220-20029 Meter 300959298 Dec 30 - Jan 31	5,349.31
02/06/2023	Colonial Intermediate Unit	Technical services	CIU20 Contract - Virtual Server - \$1,800.00/year - 2223 (detail attached)Hosted Firewall - 1st Quarter 2223 (detail attached)WAN/Internet - 2223 - 1st Quarter Billing (detail attached)	4,515.59
02/08/2023	UGI Utilities, Inc.8355	Electricity	Billing Period: 11/22/22-12/22/22 Account Number 411002358355	4,175.86
02/14/2023	Kh Custom Window Treatments	General supplies	Furnish & Install Shades	3,225.00
02/06/2023	Colonial Intermediate Unit	Telecommunications services	CIU20 Contract - Phone System Services - 1st Quarter 2223 (detail attached)	2,900.50
02/13/2023	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0188129-000 copier rental 01/26/2023-02/25/2023	2,259.02
02/23/2023	Colonial Intermediate Unit	Technical services	CIU20 Contract - Virtual Server - \$1,800.00/year - 2223 (detail attached)Hosted Firewall - 1st Quarter 2223 (detail attached)WAN/Internet - 2223 - 1st Quarter Billing (detail attached)	1,772.80
02/08/2023	601 Broad Development Group, LLC	Rental of land & buildings	Rent for additional space	1,750.00
02/14/2023	Academic Entertainment, Inc	Fees for student activities/trips	Diversity of Dance In-Person 02/10/23 Fri - 2pm Group ID: 00 558787 For Period 2/01/23 to 2/28/23	1,746.50
02/06/2023	Guardian Dental	Dental insurance	GLDWHITEBOX: PAPER,COPY,8.5X11,20#, WHITE - CT, BSN70120: SHRED- DER,CCUT,P3,16SHT,6GAL - EA	1,405.07
02/14/2023	Stotz & Fatzinger Office Supply	General supplies	Cops 'n' Kids Reading Room 4047 01-Feb-2023 10:15	1,311.38
02/24/2023	Palmeri Transportation Inc	Fees for student activities/trips	Cust ID: 20-38594-63007 - Service period 02/01/23-02/28/23	952.86
02/09/2023	Waste Management of Pennsylvania, Inc.	Disposal services	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	951.12
02/06/2023	UNUM Life Insurance Company of America	Life insurance	medical reimbursement 10/10/22-12/1/22	933.13
02/10/2023	Tia Weaver	Other employee benefits	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 1/1/2022 - 1/31/2023	920.05
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	837.88
02/06/2023	Guardian Dental	Dental insurance	Client ID 30034388 Customer Ref# 3454802 Cov-	835.60
02/06/2023	Vision Service Plan	Other group insurance		779.25

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
02/08/2023	Verizon Wireless	Telecommunications services	erage Period February 2023 Account # 823032866-00001 Dec 26 - Jan 25	776.92
02/10/2023	Elsie J. Perez Garcia	Other employee benefits	medical reimbursement	625.00
02/22/2023	Stotz & Fatzinger Office Supply	General supplies	QRTPPA408: BOARD, DRYERASE, ALM-FRM,4X8 - EA	550.72
02/10/2023	Uline	General supplies	ULINE SIMPLE TOUCH GLVS CLEAR-M, 12X2000 REYNOLDS FILM-CUTTERBOX, ULINE SIMPLE TOUCH GLVS BLUE - X, DAWN DISH SOAP 1 GALLON BOTTLE, XPRESSNAP KRAFT NAPKINS 12PK/CT	533.20
02/10/2023	Vanessa Rodriguez Rivera	Other employee benefits	Medical Reimbursement 7/5/22-12/13/22	497.42
02/09/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	1/8/23 Labor Repair/replace emergency fixtures. Repair/replace exterior fixtures.	475.96
02/14/2023	Monica Edelen-Miller	Other employee benefits	Medical Reimb 7/7/22-12/5/22	475.00
02/13/2023	Provident Life and Accident Ins Co	Employee life & disability	Employee Voluntary Election E0677310 050122-053122	464.26
02/13/2023	Pitney Bowes Global Financial Services LLC	Postage & shipping	Acct#0016965817 Billing period: Mar 11 2023 - Jun 10 2023 Contract # 0041191968	442.85
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 1/1/2022 - 1/31/2023	439.76
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	439.76
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	384.93
02/13/2023	UNUM Life Insurance Company of America EE	Life insurance	Billing Period: 2/1/23 to 2/28/23	383.42
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	381.76
02/13/2023	Smart Digital Tech	Technology supplies & software	January 2023 Smart Digital Tech Pro IT Silver Managed 1 MSP CCTV LVDL... Smart Digital Tech Managed CCTV Support Services	350.00
02/10/2023	Betzaida Velazquez	Other employee benefits	Medical Reimbursement 7/28/22-1/6/23	345.00
02/06/2023	Joselin Blanco	Tuition reimbursement	For ESL Certification	340.00
02/06/2023	Nytiesha Zervos	Tuition reimbursement	Course: ESL 5 Assessment & Support, Position: Third Grade Spanish Teacher Dates of Course: December 5 to January 22, 2023 - Intermediate Unit 1	340.00
02/08/2023	Angelanette Arrubla	Professional educational services - other	Saturday School Program Weeks 2-3 (January 28 February 4) 10 HRS	300.00
02/10/2023	Carla Burga	Other employee benefits	Medical Reimbursement 11/17/22-1/12/23	300.00
02/06/2023	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	295.17

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

Payment Date	Vendor Name	Account title	Memo	Amount
02/08/2023	Charter Choices, Inc.	Postage & shipping	Bill.com 12/5/22-1/4/22 and 1/5/23-2/4/23	282.38
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 1/1/2022 - 1/31/2023	234.46
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	234.46
02/08/2023	601 Broad Development Group, LLC	Late fees	late fee	200.00
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	190.88
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	190.88
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	190.88
02/10/2023	Denie Montes	Other employee benefits	Medical Reimbursement 7/28/22-1/21/23	185.00
02/10/2023	All Affordable Pest Control	Extermination services	General Pest Control Ser- vice	180.00
02/10/2023	Lakeshore Learning Mate- rials	General supplies	PICTURE-WORDS BINGO, SHAPE SORT- ING CENTER, SHAPES MATCH-UPS, MAGNA- TILES - STARTER SET, NEON CLSRM SUPPLY CADY-BRT GR, LAKESHORE SCISSORS ONLY, BEST-BUY COLOR PENCILS-ST 12	165.29
02/06/2023	Mercedes Del Pilar	Fees for student activites/ trips	Student Group Confer- ence Explores Group 01/21/23	150.00
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	140.97
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 1/1/2022 - 1/31/2023	140.97
02/10/2023	Suzanne C. Krock	Other employee benefits	Health reimbursement 7/18/22-11/18/22	120.00
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	119.19
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 1/1/2022 - 1/31/2023	119.19
02/10/2023	Janirca Vazquez	Other employee benefits	Medical Reimbursement 10/31/2022-11/1/2022	105.00
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	95.44
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	95.44
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	95.44
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	95.44
02/06/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 2/01/23 to 2/28/23	95.44
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	95.25
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	95.25

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

Payment Date	Vendor Name	Account title	Memo	Amount
02/13/2023	UNUM Life Insurance Company of America	Life Insurance	Period: 1/1/2022 - 1/31/2023 Life/ADD/STD/LTD Acct0656929-001 0 Billing	95.25
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Period: 1/1/2022 - 1/31/2023 Life/ADD/STD/LTD Acct0656929-001 0 Billing	95.25
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Period: 1/1/2022 - 1/31/2023 Life/ADD/STD/LTD Acct0656929-001 0 Billing	95.25
02/10/2023	Matthew Fedorczyk	Other employee benefits	Period: 2/1/2022 - 2/28/2023 Medical reimbursement 7/21/22-9/30/22	86.85
02/13/2023	UNUM Life Insurance Company of America	Life Insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	85.13
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Period: 1/1/2022 - 1/31/2023 Life/ADD/STD/LTD Acct0656929-001 0 Billing	85.13
02/16/2023	School Health Corporation	General supplies	Period: 2/1/2022 - 2/28/2023 AERO TAB IBUPROFEN TABLETS, 250/BOX, ORAJEL MAX STRENGTH .25 OZ, IBUPROFEN, ORAL SUS CHLD 100 MG/5ML 4OZ	82.90
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	80.58
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Period: 1/1/2022 - 1/31/2023 Life/ADD/STD/LTD Acct0656929-001 0 Billing	80.58
02/08/2023	Gopher	General supplies	Period: 2/1/2022 - 2/28/2023 Customer # 5091936 93-140 Deluxe Vinyl Floor Tape - 180'L x 2'W, Rainbow, Set of 6, 77-863 Deluxe Vinyl Floor Tape - 180'L x 2'W, Black	79.41
02/22/2023	Stotz & Fatzinger Office Supply	General supplies	BSN21050: LABEL, 1J/LSR, 1X2.6, WE,3000 - PK, QRTPPA408: BOARD, DRYERASE, ALMFRM, 4X8 - EA, NAT00857: ENVELOPE, CLASP, RYCLD, 9X12 - BX, STOGIFTCARD: GIFT CARD - EA	72.87
02/10/2023	Tara Weaver	Other employee benefits	Health Reimbursement 8/17/22-9/28/22	60.00
02/08/2023	Stotz & Fatzinger Office Supply	General supplies	BSN20855: POUCH, LAMINATE, LETTER, 5MIL, BSN74550: PROTECTOR, SHEET, HVYWGHT, CLR, ITA36523: ERASER, PENCIL CAP, 144CT	47.30
02/06/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	39.91
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Period: 2/1/2022 - 2/28/2023 Life/ADD/STD/LTD Acct0656929-001 0 Billing	39.91
02/06/2023	UNUM Life Insurance	Life insurance	Period: 1/1/2022 - 1/31/2023 Life/ADD/STD/LTD	33.39

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
	Company of America		Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	
02/13/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 2/1/2022 - 2/28/2023	33.39
02/14/2023	MacMain, Connell & Lein- hauser, LLC	Legal services	Account No# 30047.001	25.00
Sum Total				72,620.95

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 02/28/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds	
Allentown City SD	121390302	1,536,427.88	377,311.36	1,913,739.24	1,424,092.44	.00	.00	489,646.80
Bethlehem Area SD	120481002	1,516,835.39	243,328.49	1,760,163.88	1,283,414.62	.00	.00	476,749.26
Boyerstown Area SD	114060753	8,658.63	.00	8,658.63	.00	7,576.30	.00	1,082.33
Catasauqua Area SD	121391303	28,630.94	.00	28,630.94	23,329.02	.00	.00	5,301.92
East Penn SD	121392303	46,993.21	.00	46,993.21	46,993.21	.00	.00	.00
Easton Area SD	120483302	103,236.09	13,970.03	117,206.12	95,773.24	.00	.00	21,432.88
Nazareth Area SD	120484803	28,623.12	.00	28,623.12	17,889.45	.00	.00	10,733.67
Northampton Area SD	120484903	29,191.09	.00	29,191.09	20,209.21	.00	.00	8,981.88
Parkland SD	121395103	9,605.63	.00	9,605.63	8,404.93	.00	.00	1,200.70
Pen Argyl Area SD	120485603	10,387.79	.00	10,387.79	.00	8,915.21	.00	1,472.58
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	16,494.82	.00	16,494.82	16,494.83	.00	.00	-01
Salisbury Township SD	121395603	29,446.31	.00	29,446.31	33,287.28	.00	.00	-3,840.97
Saucon Valley SD	120486003	8,354.93	6,308.73	14,663.66	9,747.41	.00	.00	4,916.25
Southern Lehigh SD	121395703	22,813.11	.00	22,813.11	19,961.47	.00	.00	2,851.64
Whitehall-Coplay SD	121397803	72,069.60	.00	72,069.60	64,677.84	.00	.00	7,391.76
Wilson Area SD	120488603	8,233.37	.00	8,233.37	8,233.37	.00	.00	.00
Totals:		3,476,001.91	640,918.61	4,116,920.52	3,072,508.32	16,491.51	.00	1,027,920.69

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 02/28/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,490,819.69	511,652.22	3,002,471.91	2,980,040.22	.00	.00	2,980,040.22	22,431.69
Bethlehem Area SD	120481002	2,112,509.46	369,606.81	2,482,116.27	2,482,116.27	.00	.00	2,482,116.27	.00
Boyerstown Area SD	114060753	12,326.79	.00	12,326.79	.00	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	6,868.31	.00	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	3,177.04	50,507.84	51,688.35	.00	.00	51,688.35	-1,180.51
Easton Area SD	120483302	115,368.94	.00	115,368.94	116,640.56	.00	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	.00	3,715.43	.00	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	23,590.86	.00	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	26,940.74	.00	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	15,810.97	.00	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	30,726.72	.00	.00	30,726.72	-14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	15,542.84	.00	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	19,780.75	.00	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	124,525.17	.00	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	61,602.10	.00	.00	61,602.10	.00
Totals:		5,105,955.43	884,436.07	5,990,391.50	5,955,873.86	16,042.22	1,271.62	5,970,644.46	19,747.04