

Lehigh Valley Dual Language Charter School

Board of Trustee Meeting

Agenda

Board of Trustees

Tuesday – June 27, 2023

6:00 p.m. Public Meeting

Executive Session

1. Approval of LVDLCS May 23, 2023 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – No Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Renovation Updates
 - Administrative Area Construction
 - Request for Proposal - Approval
 - 2023-2024 Budget - Approval
 - Attendance Policy (2st Reading) - Approval
 - Conflict of Interest Policy (2nd Reading) - Approval
 - EL Program and Services (2nd Reading) - Approval
 - Suspension and Expulsion (2nd Reading) - Approval
 - Safe2Say Procedures (2nd Reading) - Approval
6. New Business
 - Board Re-Organization
 - 2022-2023 Gorman & Associates Audit Contract – Approval
 - Pennsylvania Coalition of Charter Schools Contract – Approval
 - 2022-2023 School Safety Report
 - Flexible Instruction Days Plan - Approval
7. Personnel
 - Phillip Ciccarone – Middle School Teacher - Resignation
 - Daniel Class – Guidance Counselor – End of Contract
 - Jaqueline Corton – Teacher Assistant – End of Contract
 - Dora Girau – Teacher Assistant – End of Contract
 - Kenia Blanco – Behavior Specialist – New Hire - \$55,000
 - Anthony DeNicola – Teacher - \$56,840 (Salary + 5 years' experience)
8. Courtesy of the Floor – Non Agenda Items
9. Correspondence and Other
 - LVDLCS Newsletter
 - ASD Article
10. Next Board Meeting-Tuesday, July 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 May 23, 2023 - 6:00 p.m.

Welcome and Introductions

Ms. Weaver welcomed those in attendance and called the meeting to order. Ms. Weaver 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, Ms. Weaver, Mr. Lopez, Dr. Rance-Roney, Mrs. Parrales

Excused: Mrs. Gutierrez

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

Google Meet Present: Ms. Roma, Ms. A. Perez, Ms. J. Vazquez, Ms. S. Vazquez, Ms. D. Montes

Guest/Parents/Students: Mr. Jesse Bean & Angelic Lopez – Charter Choices, Ms. M. Mora, Ms. Marlene Mora, Ms. Daisy Perico, Ms. Sanchez, Ms. Kariely Velez

Approval of Minutes

Ms. Weaver requested a review of the board meeting minutes for the month of April 25, 2023.

Mr. Lopez called for a motion to **approve the April 25, 2023 meeting minutes**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

Scholarship presentation The award winners, Daisy Perico and Kariely Velez, represent the mission and vision of LVDLCS both with their achievement in high school and their commitment to their post-graduation plans.

Ms. Perico is graduating from the Lehigh Valley Charter High School for the Arts and plans on pursuing a career in Education (as a Spanish teacher). She will be attending Moravian University in the fall. Ms. Velez is graduating from Commonwealth Charter Academy and will be pursuing a career in Interior Design. She will be attending Northampton County Community College in the fall. Both students were 8th grade “graduates” from LVDLCS and attended our school for over 5 consecutive years. We are so proud of both of them!



1. School Activities

- o May 2nd - 5th - Math and Science PSSA
- o May 12th - Field Day (Middle School)
- o May 15th - Field Day (Elementary School)
- o May 18th - Family Night for the After School Program
- o May 19th - SuperHero Math Assembly (K - 4)

Upcoming Events

- May 24th - Elementary Music Concerts
- May 29th - School Closed/Memorial Day
- June 2nd - 8th Grade Dance (5:30 - 8:30 p.m)
- June 7th - Kinder Moving Up (a.m.) / 8th Moving On (p.m.)
- June 8th - Last Student Day - Early Dismissal (12:15 p.m.)

1. Facilities

- o Fire Drills -May 17 at 10:43 a.m. (3 mins 32 seconds)
- o Technology – No issues to report at this time
- o Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

2. Business Office

- o Enrollment – 452
- o Transportation – No transportation issues at this time.
- o Waiting List – Fluctuating based upon enrollment packets being received.
- o PIMS – All reports have been submitted on time.

3. Community Support

- o Latino Leadership Alliance of Lehigh Valley Scholarship Information shared with families and students.

4. Student Services

- o 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 See second page

5. Programs

- o Explorers Program -
 - 20 7th and 8th grade students enrolled
 - Average Attendance: 18
- o After School Program - **Attendance for April**
 - Average Attendance: 61
 - Current Enrollment: 70
 - Parent / Student Night (Last night of program) - May 18th

6. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments: Mr. Bean – Charter Choices guided the Board through the review of finances, LVDLCS's Balance Sheet at April 30^m showed Cash (Checking Account + Investments) at \$3.1M, an increase of \$1M since the end of the prior year (06/30/2022), along with \$318K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 04/30/23 has grown to \$2.9M, while Accounts Payable is \$13K and Accrued Payroll is \$556K. For the 10 months ending 04/30/2023, the school has an operating surplus of \$684K (projecting \$399K at year-end), and its financial health metrics remain strong: Current Ratio = 3.0 (Standard = 1.1), Debt Ratio = 61.8% (Standard = <85%), Days COH = 99.9 (Standard = 60 Days)

Ms. Weaver called for a motion to **approve the fiscal year financial report ending April 30, 2023 and for the list of bills to be paid.** Motion was made by Mr. Lopez seconded by Ms. Parrales. Motion was passed unanimously.

Old Business

- **Renovation Update** – The final layer of the paving was done this week.
- **Administrative Area Construction** - The City of Bethlehem approved the occupancy permit for the new space. The current office space will be transformed to either a classroom or a conference room.
- **Request of Financial Proposal (RFP)** – The walk-through was well attended.
- **2023-2024 Preliminary Budget** – The Board had the opportunity to review the budget for 30 days and it was also listed on the school website for the public.

Mr. Lopez called for a motion to **approve the 2023-2024 Budget as presented after being posted and reviewed for 30 days.** Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously

New Business

- **2023-2028 Charter Renewal Update-** Bethlehem Area School District (BASD) Board approved the Lehigh Valley Dual Language Charter School for another five years.
- **Local Government Entity Resolution** – A resolution is needed from the Board for the investing of the sweep accounts.

Mr. Lopez called for a motion to **approve the Local Government Entity Resolution presented by BASD.** Motion was seconded by Ms. Parrales. Motion was approved unanimously.

- **2023-2024 Vendor Lists** – A list of vendors was presented for the Board for review for review.
- **Medical Benefit** - The medical benefits for the LVDLCS staff will remain the same as of current year. Highmark offered the lowers increase rate of 5% compared to higher providers.
- **Guardian Life/ADD/STD/LTD/Accident and Critical Illness** – The administration is recommending the chance from Unum to Guardian for all voluntary and auxiliary insurance. The price rate is competitive and the benefits are better for the employee.

Ms. Parrales called for a motion to **approve Guardian Life/ADD/STD/LTD/Accident and Critical Illness as new voluntary and auxiliary insurance as presented**. Motion was seconded by Dr. Rance-Roney. Motion was approved unanimously.

- **Fraser Lease Agreement** – Previous vendor, new 5 year contract agreement of 60 payments of \$2,232.

Mr. Lopez called for a motion to **approve Fraser Lease Agreement as presented**. Motion was seconded by Ms. Santana. Motion was approved unanimously.

- **Dual Temp Renewal** – Previous vendor, new one year contract for 2023 of \$8,268 annual cost.

Mr. Lopez called for a motion to **approve Dual Temp Renewal as presented**. Motion was seconded by Ms. Parrales. Motion was approved unanimously.

- **Attendance Policy** - (1st Reading) – Policy was presented to the Board for review.
- **Conflict of Interest Policy** - (1st Reading) - “Board of Trustees” was added to the policy. Policy was presented to the Board for review.
- **EL Program and Services** - (1st Reading) - Policy was presented to the Board for review.
- **Suspension and Expulsion** - (1st Reading) - Policy was presented to the Board for review.
- **Safe2Say Procedures** - (1st Reading) – This is a new policy presented to the Board for review.
- **Pennsylvania Coalition of Public Charter Schools Annual Conference 2023** – If anyone is interesting in attending please let the administration know.

Mr. Lopez called for a motion to approve to attend the **Pennsylvania Coalition of Public Charter Schools Annual Conference 2023**. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

A short executive session held from 6:42 p.m. to 6:49 p.m. to discuss personnel issues.

Personnel

- Ann Zullo – 2nd grade teacher -Retirement
- Jaqueline Morales – 2nd grade teacher -Resignation

Mr. Lopez called for a motion to approve all personnel and issues discussed at executive session. Motion was seconded by Ms. Parrales. Motion was accepted unanimously.


Other

- **Courtesy of the Floor** – None
- **Public Comment and Correspondence**
 - PDE Correspondence – Review of Single Audit Report Results – Very positive comments
 - News Articles

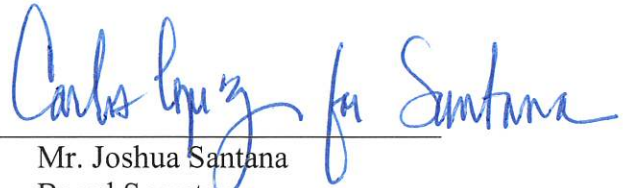
Next Board Meeting will be Tuesday June 27, 2023 at 6:00 p.m.

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 6:53 p.m.

Respectfully signed and submitted for approval by:



Mrs. Raiza Gutierrez
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School

Financial Statements

As of May 31, 2023

Table of Contents

	Page(s)
Narrative	1-2
Comparative Balance Sheet at June 30, 2022 and May 31, 2023	3
Profit and Loss Budget vs. Actual Report - Summary	4
Key Performance Indicators	5
Comparative Balance Sheet at June 30, 2022 and May 31, 2023 - Detail	6-7
Profit and Loss Budget vs. Actual Report as of May 31, 2023 - Detail	8-10
Check Detail May 2023	11-17
AR Summary 2022-2023	18
AR Summary 2021-2022	19



June 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.

May Board Summary:

LVDLCS's Balance Sheet at May 31st showed Cash (Checking Account + Investments) at \$3.7M, an increase of \$1.6M since the end of the prior year (06/30/2022), along with \$83K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 05/31/23 has grown to \$3M+, while Accounts Payable is \$52K and Accrued Payroll is \$645K. For the 11 months ending 05/31/2023, the school has an operating surplus of \$865K (projecting \$812K at year-end), and its financial health metrics remain strong: Current Ratio = 2.9 (Standard = 1.1), Debt Ratio = 61.0% (Standard = <85%), Days COH = 129.3 (Standard = 60 Days).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$3,659,899 at May 31st, an increase of \$1,568,254 from the prior year-end (6/30/2022) due to several factors: receipt of Federal Grants (decrease of \$796K in Receivables) and District Tuition Payments (decrease of \$139K in Receivables) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on May 31st, 2023 represent a \$228K decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months, a \$148K 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 (\$7.1M) 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 Eleven (11) Months Ended May 31, 2023

- YTD Revenues from Local School Districts of \$5,709,895 are over budget (+\$115K) due to conservative tuition rate assumptions and enrollment that is tracking close to budget (450 Actual vs. 459 Budgeted).
- YTD Expenses of \$6,331,684 are below budget (by \$829K) through eleven (11) months of activity due to variances in Personnel Costs (-\$458K), Supplies (-\$142K), Property Services (-\$232K) and Professional Services (-\$35K).
- The school shows a YTD Operating Surplus of \$864,720 at 05/31, a figure that mirrors the growth in Current Assets and reduction in Current Liabilities. We now project a year-end surplus of \$811,743.

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

Year-End Board Checklist:

As we wrap up the 2022-23 school/fiscal year, please keep the following items in mind:

- **Lease Reimbursement** – if your school is renting/leasing its facility from a third-party landlord, you will need to adopt a Board resolution at your June meeting (if you have not done so already) authorizing Charter Choices to file the application for PA Lease Reimbursement funding on your behalf. This is a simple, annual, recurring, and required process that brings a fraction of your school’s annual rent/lease costs back to the school. Every dollar helps!
- **Fund Balance** – if your school is carrying a fund balance of any material significance and/or if your school is finishing the year with a high-margin Net Income (e.g. 10% margin or higher), we recommend the Board adopt a resolution at your June meeting (if you have not done so already) committing a portion of that fund balance to a future purpose (i.e., “to address rising retirement contribution costs”, “to fund future debt service obligations”, “to address future capital improvement costs”, etc.). This is a simple process that can also easily be reversed or amended in the future as situations change or emerging needs of the school dictate.
- **990 Filing** – the school’s auditors should have prepared and filed your school’s Form 990 (for the prior FY) with the IRS by this point in the year. Each Board Member should review this document carefully to ensure that it accurately discloses any information and activity pertaining to a related entity and/or any potential conflicts of interest involving Board Members.

Labor Market for Teachers Likely To Continue to Be a Challenge:

- Article: “[Teachers Are Leaving PA Schools at Highest Rate on Record](#)” – 7.7% of the Pennsylvania teaching workforce, or 9,587 teachers, left their positions before or during the 22-23 school year. That’s up from the 6.2% attrition in 2022, and 5.4% in 2021, making it the highest-ever attrition rate on record.

Lehigh Valley Dual Language Charter School Comparative Balance Sheets - Summary

	Prior Year and Current Month			
	Year Ending	Period Ending	Month Ending	Variance from
	06/30/2022	04/30/2023	05/31/2023	06/30/22
	Audited			Actual
ASSETS				
Current Assets				
Cash & cash equivalents	818,860	2,036,052	2,567,609	1,748,749
Investments	1,272,784	1,083,184	1,092,290	(180,495)
District receivables	221,534	318,065	82,600	(138,932)
Federal receivables	795,832	-	-	(795,833)
Other current assets	65,974	65,397	67,852	1,878
Total Current Assets	3,174,984	3,502,698	3,810,351	635,367
Noncurrent Assets				
Fixed assets	10,001,297	10,011,298	10,011,297	10,000
Other noncurrent assets	841,485	843,235	843,235	1,750
Total Noncurrent Assets	10,842,782	10,854,533	10,854,532	11,750
				Security deposit Addit'l space
TOTAL ASSETS	14,017,766	14,357,231	14,664,883	647,117
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses	200,393	15,981	52,042	(148,351)
Accrued salaries & benefits	598,790	555,948	644,539	45,749
Current portion of debt	713,129	588,129	588,129	(125,000)
Deferred revenues	7,647	7,646	7,647	-
Total Current Liabilities	1,519,959	1,167,704	1,292,357	(227,602)
Long-term liabilities				
Long-term notes & leases payable	7,625,361	7,135,315	7,086,276	(539,085)
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	13,095,295	13,046,256	(539,085)
Total Liabilities	15,105,300	14,262,999	14,338,613	(766,687)
Equity				
	(1,087,534)	94,232	326,270	1,413,804
TOTAL LIABILITIES & EQUITY	14,017,766	14,357,231	14,664,883	647,117

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of May 31, 2023

	Year To Date 05/31/2023			Year Ending 06/30/2023			
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance	Drivers of variance
Average Daily Membership							
ADM - regular education	414	427	(13)	414	427	(13)	
ADM - special education	36	32	4	36	64	(28)	
Total Average Daily Membership	450	459	(9)	450	491	(41)	
REVENUES							
District per pupil revenues	5,709,895	5,594,487	115,408	6,167,323	6,103,077	64,247	
Other Local Revenues	75,188	62,441	12,746	89,231	78,952	10,278	
State Revenues	33,137	32,397	740	35,610	34,423	1,187	
Federal Revenues	1,378,184	1,470,276	(92,091)	1,768,829	1,661,243	107,586	
TOTAL REVENUES	7,196,404	7,159,601	36,803	8,060,993	7,877,695	183,298	
EXPENDITURES							
Salaries	2,882,387	3,263,881	(381,493)	3,329,686	3,548,293	(218,607)	
Other Compensation	156,788	178,779	(21,990)	161,647	180,000	(18,353)	
Benefits	1,591,760	1,646,774	(55,015)	1,736,751	1,787,432	(50,681)	
Professional & technical services	155,421	189,995	(34,574)	190,380	213,044	(22,664)	
Property services	291,072	523,395	(232,323)	391,810	600,977	(209,166)	
Other purchased services	380,217	361,914	18,303	455,555	413,605	41,949	
Supplies	217,267	359,610	(142,343)	267,215	408,970	(141,755)	
Property, furniture & equipment	41,916	52,499	(10,583)	41,915	52,725	(10,810)	
Other expenditures	75,772	44,410	31,361	86,162	48,448	37,715	
Other uses of funds - debt service	539,084	539,118	(33)	588,129	588,128	0	
TOTAL EXPENDITURES	6,331,684	7,160,375	(828,690)	7,249,250	7,841,622	(592,372)	
CHANGE IN FUND BALANCE	864,720	(774)	865,494	811,743	36,073	775,670	

Lehigh Valley Dual Language Charter School

Key Performance Indicators

As of May 31, 2023

	Year Ending	Year To Date	Actual	Benchmark	Notes
	06/30/2022	05/31/2023			
Short-Term Indicators					
Total margin	(0.9) %		10.1 %	At least 0%	FYE net income / revenue
Current ratio	2.1		2.9	At least 1.1	Current assets / current liabilities
Days cash on hand	38.5		129.3	At least 60 days	Total cash / average daily spend
Long-Term Indicators					
Fund balance	27.0 %		37.7 %	5-12%	% of revenue
Debt ratio	69.8 %		61.0 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics					
Per pupil revenues	17,683		17,913		Revenues / ADM
Per pupil expenditures	17,079		16,109		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 05/31/2023	
	Audited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,860	2,567,609	1,748,749
Investments	1,272,784	1,092,290	(180,495)
District receivables			
District Per Pupil - 2020-21	(1,260)	-	1,261
District Per Pupil - 2021-22	222,794	(1,608)	(224,401)
District Per Pupil - 2022-23	-	84,208	84,208
Total District receivables	221,534	82,600	(138,932)
Federal receivables			
Title I	163,321	1	(163,322)
Title II	16,253	-	(16,252)
Title III	12,480	-	(12,481)
Title IV	12,426	-	(12,425)
IDEA	21,773	-	(21,773)
ESSER II	86,946	(1)	(86,947)
ARP ESSER	476,481	-	(476,482)
ARP IDEA	4,915	-	(4,914)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	795,832	-	(795,833)
Other current assets	65,974	67,852	1,878
Total Current Assets	3,174,984	3,810,351	635,367
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,773,067	8,783,067	10,000
Building improvements	163,849	163,849	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	82,337	82,337	-
Accumulated depreciation on furniture & equipment	(563,414)	(563,414)	-
Construction in progress	716,850	716,850	-
Total Fixed assets	10,001,297	10,011,297	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	10,854,532	11,750
TOTAL ASSETS	14,017,766	14,664,883	647,117
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 05/31/2023	
	Audited	Actual	Increase (decrease)
Accounts payable & accrued expenses	200,393	52,042	(148,351)
Accrued salaries & benefits			
Accrued salaries & benefits	389,589	423,882	34,294
PSERS employee contributions	8,172	14,503	6,331
PSERS employer contributions	195,533	206,154	10,621
403b employee contributions	(5,731)	-	5,731
403b employer contributions	8,706	-	(8,706)
Employee life & disability	2,522	-	(2,522)
Total Accrued salaries & benefits	598,790	644,539	45,749
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	-
Total Current Liabilities	1,519,959	1,292,357	(227,602)
Long-term liabilities			
Long-term notes & leases payable	7,625,361	7,086,276	(539,085)
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	13,046,256	(539,085)
Total Liabilities	15,105,300	14,338,613	(766,687)
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	1,410,230	864,720
Net investment in fixed assets	1,787,808	2,336,892	549,084
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)	326,270	1,413,804
TOTAL LIABILITIES & EQUITY	14,017,766	14,664,883	647,117

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

As of May 31, 2023

	Year To Date 05/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	4,747,409	4,799,898	(52,489)	5,095,257	5,236,252	(140,995)
Revenue from districts - special education	951,687	794,589	157,099	1,061,268	866,825	194,443
Revenue from districts - prior year adjustments	10,799	-	10,798	10,798	-	10,799
Total District per pupil revenues	5,709,895	5,594,487	115,408	6,167,323	6,103,077	64,247
Other Local Revenues						
Interest	33,365	25,042	8,323	35,642	27,318	8,323
Student activity fees	16,536	8,067	8,469	17,759	11,666	6,093
Rental revenue	20,063	19,701	362	21,890	21,492	398
Restricted contributions	-	1,638	(1,637)	1,362	3,000	(1,638)
Miscellaneous local revenues	5,224	7,994	(2,771)	12,578	15,476	(2,898)
Total Other Local Revenues	75,188	62,441	12,746	89,231	78,952	10,278
State Revenues						
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	12,946	12,206	740	15,419	14,232	1,187
Total State Revenues	33,137	32,397	740	35,610	34,423	1,187
Federal Revenues						
IDEA pass-through	26,849	-	26,849	26,849	21,773	5,076
Title I	206,841	214,796	(7,954)	232,263	238,662	(6,399)
Title II	17,818	22,273	(4,455)	23,524	24,297	(773)
Title III	16,993	15,576	1,416	18,018	16,993	1,025
Title IV	12,219	15,274	(3,054)	17,491	16,662	829
Federal school lunch program	404,776	369,336	35,440	428,307	429,834	(1,527)
ESSER II	222,569	363,124	(140,555)	396,672	396,136	536
ARP ESSER	410,677	469,897	(59,219)	566,263	516,886	49,377
ARP ESSER learning loss	42,458	-	42,458	42,458	-	42,458
ARP ESSER summer programs	8,492	-	8,492	8,492	-	8,492
ARP ESSER afterschool programs	8,492	-	8,492	8,492	-	8,492
Total Federal Revenues	1,378,184	1,470,276	(92,091)	1,768,829	1,661,243	107,586
TOTAL REVENUES	7,196,404	7,159,601	36,803	8,060,993	7,877,695	183,298
EXPENDITURES						
Salaries						
Regular Instruction	1,454,219	1,542,428	(88,208)	1,669,099	1,662,807	6,292
Instructional Assistants	392,108	577,447	(185,340)	481,871	638,067	(156,195)
Special Education	124,288	129,436	(5,148)	142,843	141,897	946
Administration	546,012	603,648	(57,635)	614,811	658,956	(44,146)
Student & Staff Support	311,794	290,010	21,784	356,136	314,695	41,442
Noninstructional	53,966	120,912	(66,946)	64,926	131,872	(66,946)
Total Salaries	2,882,387	3,263,881	(381,493)	3,329,686	3,548,293	(218,607)
Other Compensation						
Employee insurance opt-out	7,788	5,556	2,232	8,596	6,000	2,596
Stipends	-	9,223	(9,222)	4,051	10,000	(5,949)
Bonuses	149,000	164,000	(15,000)	149,000	164,000	(15,000)
Total Other Compensation	156,788	178,779	(21,990)	161,647	180,000	(18,353)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of May 31, 2023

	Year To Date 05/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Benefits						
Medical insurance	630,094	696,079	(65,987)	693,374	759,360	(65,986)
Dental insurance	44,908	49,879	(4,970)	49,442	54,413	(4,971)
Life insurance	24,813	-	24,813	24,813	-	24,813
Other group insurance	11,539	-	11,539	11,540	-	11,540
Social security contributions	223,403	238,554	(15,152)	243,822	258,975	(15,152)
PSERS defined benefit plans	471,009	479,419	(8,409)	513,525	520,492	(6,968)
Tuition reimbursement	28,175	13,934	14,241	29,159	14,918	14,241
Unemployment compensation	24,725	30,941	(6,216)	26,926	31,000	(4,074)
Workers' compensation	16,438	17,000	(562)	16,438	17,000	(562)
Retirement contributions - non-PSERS	97,804	120,968	(23,164)	108,861	131,274	(22,413)
Other employee benefits	18,852	-	18,852	18,852	-	18,852
Total Benefits	1,591,760	1,646,774	(55,015)	1,736,751	1,787,432	(50,681)
Professional & technical services						
Other contracted teaching services	-	31,162	(31,162)	2,833	33,995	(31,162)
Summer program services	6,060	-	6,060	6,060	-	6,060
Special education services	-	26,508	(26,509)	11,782	29,454	(17,672)
Other professional services	20,694	1,574	19,120	21,696	1,717	19,979
Professional development	1,483	27,768	(26,284)	9,056	30,292	(21,236)
Student health services	229	-	229	229	-	229
IT services	17,120	-	17,120	17,120	-	17,120
Audit services	14,184	9,784	4,400	14,184	15,900	(1,716)
Payroll services	14,563	14,886	(323)	15,916	16,240	(324)
Legal services	3,788	9,167	(5,379)	7,955	10,000	(2,045)
Business services	76,800	69,146	7,654	83,049	75,446	7,603
Security services	500	-	500	500	-	500
Total Professional & technical services	155,421	189,995	(34,574)	190,380	213,044	(22,664)
Property services						
Building rental & CAM	9,625	-	9,625	9,625	-	9,625
Maintenance & repairs	151,521	441,736	(290,215)	250,508	511,894	(261,386)
Utilities	105,868	62,396	43,472	105,868	68,069	37,799
Copier leases	24,058	19,263	4,795	25,809	21,014	4,795
Total Property services	291,072	523,395	(232,323)	391,810	600,977	(209,166)
Other purchased services						
Student transportation	4,395	25,029	(20,634)	15,519	27,810	(12,291)
Auto insurance	1,736	-	1,736	1,736	-	1,736
General property & liability insurance	21,569	17,972	3,597	21,569	17,972	3,597
Other insurance	6,401	-	6,401	6,401	-	6,401
Telecommunications services	6,962	46,253	(39,291)	29,223	50,458	(21,235)
Postage & shipping	4,176	734	3,442	4,242	800	3,442
Advertising	1,530	2,655	(1,126)	1,772	2,897	(1,125)
Printing & binding	-	143	(143)	13	156	(144)
Food service management - food costs	332,963	253,405	79,559	369,058	296,360	72,699
Travel	114	2,728	(2,615)	362	2,977	(2,615)
Miscellaneous purchased services	372	12,995	(12,623)	5,660	14,176	(8,516)
Total Other purchased services	380,217	361,914	18,303	455,555	413,605	41,949
Supplies						
Instructional supplies	73,240	93,613	(20,373)	81,739	98,265	(16,526)
Special education supplies	2,183	21,784	(19,601)	7,684	21,785	(14,101)

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

As of May 31, 2023

	Year To Date 05/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Health supplies	12,697	408	12,289	12,696	408	12,288
Administration	5,058	34,934	(29,876)	21,957	38,110	(16,153)
Maintenance Supplies	36,715	32,051	4,664	39,628	34,964	4,664
Food	4,419	6,967	(2,548)	5,194	7,742	(2,548)
Meals & refreshments	1,555	-	1,555	1,554	-	1,555
Books & curricula	48,061	148,788	(100,728)	55,561	182,506	(126,945)
Tech supplies & software	32,827	8,683	24,144	32,827	12,000	20,827
Other general supplies	513	12,382	(11,869)	8,375	13,190	(4,815)
Total Supplies	217,267	359,610	(142,343)	267,215	408,970	(141,755)
Property, furniture & equipment						
Buildings	10,000	-	10,000	10,000	-	10,000
Furniture & equipment	31,915	2,499	29,417	31,915	2,725	29,190
Computers	-	50,000	(50,000)	-	50,000	(50,000)
Property, furniture & equipment	41,916	52,499	(10,583)	41,915	52,725	(10,810)
Other expenditures						
Dues & fees	33,720	30,737	2,982	43,151	33,532	9,619
Bank fees	60	-	60	60	-	60
Interest expense	11,859	10,923	936	12,818	11,916	902
Late fees	235	-	235	235	-	235
Donations	1,080	-	1,080	1,080	-	1,080
Scholarships	3,000	2,750	250	3,000	3,000	-
Fees for student activities/trips	25,818	-	25,818	25,818	-	25,818
Other expenditures	75,772	44,410	31,361	86,162	48,448	37,715
Other uses of funds - debt service						
Redemption of principal	539,084	539,118	(33)	588,129	588,128	0
Other uses of funds - debt service	539,084	539,118	(33)	588,129	588,128	0
TOTAL EXPENDITURES	6,331,684	7,160,375	(828,690)	7,249,250	7,841,622	(592,372)
CHANGE IN FUND BALANCE	864,720	(774)	865,494	811,743	36,073	775,670

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
05/23/2023	601 Broad Development Group, LLC	Prepaid expenses	Mortgage Payment	50,003.73
05/19/2023	Lintons Food Service Management	Food service management	Meal Service April 2023	32,387.40
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	19,719.74
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	13,499.08
05/22/2023	Zimmerman School Equipment Inc DBA School & Office Direct.com	Furniture & equipment	2-NPS MODEL #8210-TAB2L MELODY MUSIC CHAIR WITH LEFT TABLET ARM 28-NPS MODEL #8210-TA82 MELODY MUSIC CHAIR WITH RIGHT TABLET ARM 050123	6,747.70
05/15/2023	PPL Electric Utilities - 20029	Electricity	Acct Number# 98220-20029 Meter 300959298 Usage from Mar 31 - May 2	6,502.70
05/08/2023	Charter Choices, Inc.	Accounting services	Service performed per contract for the month	6,300.00
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	5,112.52
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	4,936.24
05/05/2023	Colonial Intermediate Unit	Technical services	WAN/Internet - 2223 - 3rd Quarter Billing (detail attached)	2,924.63
05/05/2023	Colonial Intermediate Unit	Telecommunications services	Hosted Firewall - 3rd Quarter 2223 (detail attached)	2,900.50
05/05/2023	Scholastic Book Fairs 14	Books	BOOK FAIR INVOICE Acct#1471142 Fair ID 5040348	2,871.11
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	2,518.48
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	2,518.48
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	2,518.48
05/23/2023	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0277014-000 copier rental 04/30/2023-05/30/2023	2,232.00
05/31/2023	DeSales University	Tuition reimbursement	Person ID: 1270679 Grace Neyra Sales and Sales Management (MK-215) COURSE International Business (MG-340)	2,216.00
05/05/2023	Kh Custom Window Treatments	General supplies	Furnish & Install Shades	2,175.00
05/05/2023	Colonial Intermediate Unit	Technical services	Hosted Firewall - 1st Q ...	1,590.96
05/18/2023	Uline	General supplies	40-45GAL 2.5MIL BLACK TRASH, 12-16GAL 1.5MIL BLK TRASH LINER, 6-7GAL 1.5MIL BLK	1,568.14

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

Payment Date	Vendor Name	Account title	Memo	Amount
			TRASH LINER, 12-16GAL 1.5MIL BLACK TRASH LINER, ODOBAN ODOR ELIMINATOR 1 GAL, 8 OZ FOAM CUPS 1M/CT, ULINE 4 MIL NITRILE GLOVES - XL, ULINE SIMPLE TOUCH GLVS CLEAR - M	
05/22/2023	Kariely Velez	Scholarships	Scholarship	1,500.00
05/22/2023	Daisy Perico	Scholarships	Scholarship	1,500.00
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,460.72
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,460.72
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	1,405.07
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	1,405.07
05/31/2023	Academic Entertainment, Inc	Fees for student activites/ trips	05/19/23 Fri - 2pm Super- hero Math	1,326.50
05/01/2023	Jatniel Cancel	Tuition reimbursement	Tuition Reimbursement Grand Canyon University Course: Math-150	1,250.00
05/01/2023	Valerie Rodríguez	Professional educational services - other	Psychological Services- Bilingual Psychological Evaluation: Rafael Chacon	1,250.00
05/15/2023	Albright College	Tuition reimbursement	Masters of science PK-4 Samantha Vazquez Course: Edu 610 Educ Tech EDU 623 EMER- GENT LITERACY ECE PRACTICUM	1,250.00
05/01/2023	Kristi Yordy	Tuition reimbursement	LIT505: Assessment and Remediation pt. 2 Jan. - Masters of Science in Ed- ucation	1,250.00
05/15/2023	Herff Jones, Inc.	General supplies	KINDERGARTEN ECO- NOMICAL PACKAGE KINDERGARTEN WRIST- BANDS ORANGE WHITE-YALE TASSEL	1,166.17
05/24/2023	Stotz & Fatzinger Office Supply	General supplies	PSSA Supplies	1,142.24
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,133.32
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,133.32
05/25/2023	LAROS SILK MILL MAS- TER ASSOCIATION, INC	Dues & fees	Condo Fee	1,116.60
05/01/2023	Palmeri Transportation Inc	Fees for student activites/ trips	5648 21-Apr-2023 10:45 Drop Off Emmaus Theatre	1,103.30
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,057.76
05/01/2023	Palmeri Transportation Inc	Fees for student activites/ trips	5676 20-Apr-2023 9:00 Da Vinci Science Ctr	1,003.00
05/05/2023	NJ Advance Media	Advertising	Request for Pro NJ - Facil- ities financing RFP - AD#: 0010625008	949.68

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

Payment Date	Vendor Name	Account title	Memo	Amount
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	898.17
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	898.17
05/30/2023	Republic Services	Disposal services	Acct #3-0282-1057560 - June 2023	886.91
05/30/2023	Baudville Inc	General supplies	EXECUTIVE CRYSTAL SKELETON CLOCK - BEVELED CIRCLE	883.96
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct#0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	846.40
05/01/2023	Academic Entertainment, Inc	Fees for student activities/trips	The Magic of Reading 03/31/23 - Fri-2pm	836.50
05/31/2023	UNUM Life Insurance Company of America EE	Life insurance	Account #0656930-001 6 Billing Period: 6/1/2023-6/30/2023- has a balance of 383.42	811.17
05/31/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period June 2023	778.99
05/01/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period May 2023	778.99
05/15/2023	Verizon Wireless	Telecommunications services	Account # 823032866-00001 Mar 26 - Apr 25	776.27
05/08/2023	Mr. Rooter	Building maintenance & repairs	4/17/23 - Toilet Clear blockage with cable auger - Commercial, Clear Blockage with floor lift & reset, Install Vacuum Breaker And Oring Kit.	715.00
05/31/2023	Kistler O'Brien	Building maintenance & repairs	Engineered service labor and trip charge	506.04
05/19/2023	Palmeri Transportation Inc	Fees for student activities/trips	6395 28-Apr-2023 9:45 Lehigh Valley Dual Language -Urban Air Adventure Park	501.50
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct#0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	484.30
05/08/2023	Provident Life and Accident Ins Co	Other group insurance	Employee Voluntary Election 04/13/2023-05/10/2023 Billing Identifier E0677310	464.26
05/23/2023	Pitney Bowes Global Financial Services LLC	Postage & shipping	Acct#0016965817 DE-TAILS OF YOUR CHARGES Billing period: Jun 11 2023 - Sep 10 2023 Product/Serial #: 8H00 / 6018379 C Series IMI Base Product/Serial #: 7H00 / 6018379 C Series IMI Meter Product/Serial #: MP81 / 0233414 C Series Integrated Scale	442.85
05/01/2023	UNUM Life Insurance Company of America EE	Life insurance	Billing Period: 5/1/2023 - 5/31/2023 #0656930-001 6	427.75
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	381.76
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	381.76
05/22/2023	Angelanette Arrubla	Professional educational	After School Program	360.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
		services - other	Weeks 9-10 (May 1, May 3, May 4, May 8, May 10, May 11)	
05/08/2023	Smart Digital Tech	Technology supplies & software	Service: CCTV Equipment OTHER	350.00
05/08/2023	Jacqueline Morales	Professional development	Course: _ESL 1 Introduction to Teaching English as a Second Language - Dates of Course: 3/20/2023 - 4/30	340.00
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	322.36
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	322.36
05/31/2023	Provident Life and Accident Ins Co	Other group insurance	Employee Voluntary Election Billing Identifier E0677310 05/11/2023 - 06/07/2023	309.92
05/01/2023	Angelanette Arrubla	Professional educational services - other	Saturday School Program Weeks 5-6 (february 25-March 4)	300.00
05/25/2023	Cintas Corporation # 101	General supplies	60' MOP FRAME, 36' MOP FRAME, SIG AU-TOPAPR BLUE ALU, SIG HRDWND WHT LRG, FC4 NEUTRAL FLR CLNR, GL1 GLASS & SURF CLNR, Z1 HARD SUR SANITZR, 36' DUST MOP, WET MOP LARGE, SIG AIR DSP ALU, SIG AIR CVR WHITE, SIG AIR SVC, SIG AUTOSOAP DISP ALU, SIG AUTOSOAP CVR BLU, SIG SOAP SVC, SIG SOAP RFL FOAM, WOOD WET MOP HANDLE, WOOD DUST MOP HANDLE, CLEANING CHEM DISP, JRT TOILET TISSUE REFILL, JRT DBL TP DSP WHITE	295.17
05/19/2023	Cintas Corporation # 101	General supplies	60' MOP FRAME, 26' MOP FRAME, SIG AU-TOPAPR BLUE ALU, SIG HRDWND WHT LRG, FC4 NEUTRAL FLR CLNR, GL1 GLASS & SURG CLNR, Z1 HARD SUR SANITZR, 36' DUST MOP, WET MOP LARGE, SIG AIR DSP ALU, SIG AIR CVR WHITE, SIG AIR SVC, SIG AUTOSOAP DISP ALU, SIG AUTOSOAP CVR BLU, SIG SOAP SVC, SIG SOAP RFL FOAM, WOOD WET MOP HANDLE, WOOD DUST MOP HANDLE, CLEANING CHEM DISP, JRT TOILET TISSUE REFILL, JRT DBL TP DSP WHITE	295.17
05/05/2023	Cintas Corporation # 101	General supplies	60' MOP FRAME, 36' MOP FRAME, SIG AU-TOPAPR BLU, SIG HRDWND WHT LRG, FC4	295.17

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

Payment Date	Vendor Name	Account title	Memo	Amount
05/02/2023	Cintas Corporation # 101	General supplies	NEUTRAL FLR CLNR, GL1 GLASS&SURF CLNR, Z1 HARD SURF SANITZR, 36' DUST MOP, WET MOP LARGE, SIG AIR DSP SLU, SIG AIR CVR WHITE, SIG AIR SVC, SIG AIR RFL CLEAN, SIG AUTOSOAP DSP ALU, SIG AU- TOSOAP CVR BLU, SIG SOAP SVC, SIG SOAP RFL FOAM, WOOD WET MOP HANDLE, WOOD DUST MOP HANDLE, CLEANING CHEM DISP, JRT TOILET TISSUE RE- FILL, JRT DBL TP DSP WHITE	295.17
05/30/2023	Lakeshore Learning Mate- rials	General supplies	JRT TOILET TISSUE RE- FILL JRT DBL TP DSP SIG AIR CVR SIG AIR DSP	287.44
05/01/2023	Waste Management of Pennsylvania, Inc.	Disposal services	1 PRIVACY PARTITION- SET OF 10 2 SOFT-SAFE COMET BALLS	276.72
05/08/2023	Angelanette Arrubla	Professional educational services - other	Cust ID: 20-38594-63007 - Service period 05/01/23-05/31/23	240.00
05/31/2023	UNUM Life Insurance Company of America	Life insurance	After School Program Weeks 7-8 (April 17, 24, 26 and 27)	234.80
05/18/2023	e3 Diagnostics Inc.	Professional educational services - other	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	229.00
05/05/2023	Cintas Corporation # 101	General supplies	Audiometer calibration	217.41
05/31/2023	Angelanette Arrubla	Professional educational services - other	SIG AUTOSDAP CUR, air cvr white	210.00
05/30/2023	Discount School Supply	General supplies	(May 15 May 17 May 18) Week 11 After School Program	208.10
05/12/2023	Purchase Power	Postage & shipping	Baby SodaBottles Test Tube&RackSEL SEN Col- orful Intertwined BallsSEL SEN Bright Mini Puzzle Cubes- 12DIXON NO 2 PENCILS- 12 PCMAG- NET MINI TILE ART KIT FOR 10	201.00
05/24/2023	Stotz & Fatzinger Office Supply	General supplies	Acct #8000-9090-0721-6661 CZA1040348: PEN- CIL, COLORED, 24CT, AST - PK, DIX14998: PENCIL, GOLF, YEW, 144CT - BX, EPIE1326: GLUE, LIQUID, GLUE-ALL, 1 GAL - EA, UNV46064: GLUE, WASHABLE, WHITE, 3/PK - PK, UNV21001: CLIP, PAPER, JUMBO, #1, SV - PK, SW144401S: STAPLER, DSK, FL STP, BK, MMM860: AD- HESIVE, RMVBL, REUSBL, WHT - PK, SAN82001: MARKER, DRYERSE, LO, BULLET, BK - DZ	197.39

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
05/08/2023	Elba L. Gonzalez	Other employee benefits	medical reimbursement	195.00
05/31/2023	Guardian Dental	Dental Insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	190.88
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	190.88
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	190.88
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	190.88
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	190.88
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	190.88
05/15/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	L.V. Dual Lang. School-misc. outlets not working	190.43
05/12/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	RE-INSTALL DUPLEX RECEPTACLE IN CLASS-ROOM 103 PER FWO 373665 Check on Misc. outlet that are not working.	190.43
05/08/2023	All Affordable Pest Control	Extermination services	General Pest Control Service	180.00
05/31/2023	Charter Choices, Inc.	Postage & shipping	bill.com 4/8/23-5/4/23	174.13
05/22/2023	601 Broad Development Group, LLC	Water & sewage	Water meter 12 and 13	170.79
05/31/2023	Baudville Inc	General supplies	VIBRANT LUMINARY TROPHY PRISM GIFT BAG - LARGE (13 X 5 X 10)	154.53
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	140.97
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	120.41
05/01/2023	Angelanette Arrubla	Professional educational services - other	After School Program Weeks 5-6 (April 12 April 13) 4 HRS	120.00
05/31/2023	PPL Electric Utilities - 20029	Electricity	Acct Number#68577-40004 Meter 301499155 Usage from Usage from May 2 - May 17	118.89
05/01/2023	Elsie J. Perez Garcia	Travel	3/26/23 - LVDLCS to Hershey Lodge PA. 3/28/23 - Hershey Lodge PA to LVDLCS	113.88
05/04/2023	Fraser Advanced Information Systems	Copier leases	STAPLE CARTRIDGE FOR FN30 FN31 Contract CT11489-01	112.25
05/23/2023	Grace Neyra	Other employee benefits	Reimbursement Grace Neyra	96.97
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	95.25
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	95.25
05/08/2023	UGI Utilities, Inc.8355	Electricity	Billing Period: 3/25/23 to 4/25/23 Account #411013396790	90.89
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	86.29
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	81.35
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	40.40
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	40.26
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	21.52
05/11/2023	Fraser Advanced Information Systems	Copier leases	SHARP BP-NT705 BLACK TONER BP-70M	9.25
05/04/2023	Fraser Advanced Information Systems	Copier leases	SHARP BP-NT705 BLACK TONER BP-70M	9.25
Sum Total				219,342.36

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 05/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,097,629.74	556,837.63	2,654,467.37	2,899,993.07	.00	.00	2,899,993.07	-245,525.70
Bethlehem Area SD	120481002	2,070,889.04	348,343.94	2,419,232.98	2,148,618.82	.00	.00	2,148,618.82	270,614.16
Boyerstown Area SD	114060753	11,905.61	.00	11,905.61	.00	9,740.96	.00	9,740.96	2,164.65
Catasauqua Area SD	121391303	37,114.18	.00	37,114.18	32,872.71	.00	.00	32,872.71	4,241.47
East Penn SD	121392303	69,421.79	.00	69,421.79	69,421.79	.00	.00	69,421.79	.00
Easton Area SD	120483302	136,818.92	30,734.06	167,552.98	131,843.68	.00	.00	131,843.68	35,709.30
Nazareth Area SD	120484803	38,164.16	.00	38,164.16	32,201.01	.00	.00	32,201.01	5,963.15
Northampton Area SD	120484903	46,032.10	.00	46,032.10	40,418.43	.00	.00	40,418.43	5,613.67
Parkland SD	121395103	13,207.75	.00	13,207.75	13,207.75	.00	.00	13,207.75	.00
Pen Argyl Area SD	120485603	14,283.22	.00	14,283.22	.00	11,686.27	.00	11,686.27	2,596.95
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	16,171.05	.00	16,171.05	16,494.83	.00	.00	16,494.83	-323.78
Salisbury Township SD	121395603	48,650.42	.00	48,650.42	48,650.64	.00	.00	48,650.64	-.22
Saucon Valley SD	120486003	8,354.93	15,771.82	24,126.75	20,972.39	.00	.00	20,972.39	3,154.36
Southern Lehigh SD	121395703	31,368.02	.00	31,368.02	31,368.02	.00	.00	31,368.02	.00
Whitehall-Coplay SD	121397803	99,174.52	.00	99,174.52	99,174.52	.00	.00	99,174.52	.00
Wilson Area SD	120486603	8,233.37	.00	8,233.37	8,233.37	.00	.00	8,233.37	.00
Totals:		4,747,418.82	951,687.45	5,699,106.27	5,593,471.03	21,427.23	.00	5,614,898.26	84,208.01

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 05/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,490,819.69	510,565.43	3,001,385.12	3,001,385.12	.00	3,001,385.12	.00
Bethlehem Area SD	120481002	2,112,509.46	369,606.81	2,482,116.27	2,482,116.27	.00	2,482,116.27	.00
Boyetown Area SD	114060753	12,326.79	.00	12,326.79	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	6,868.31	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	4,254.01	51,584.81	51,588.35	.00	51,688.35	-103.54
Easton Area SD	120483302	115,368.94	.00	115,368.94	116,640.56	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	.00	3,715.43	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	23,590.86	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	26,940.74	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	15,810.97	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	30,726.72	.00	30,726.72	-.14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	15,542.84	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	19,780.75	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	124,525.17	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	61,602.10	.00	61,602.10	.00
Totals:		5,105,955.43	884,426.25	5,990,381.68	5,977,218.76	1,271.62	5,991,989.36	-1,607.68

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
June 27, 2023

1. School Activities

- o May 24th - Elementary Music Concerts (Event Report Attached)
- o June 2nd - 8th Grade Dance (5:30 - 8:30 PM)
- o June 7th - Kinder Moving Up (AM) / 8th Moving On (PM) (Event Report Attached)
- o June 8th - Last Student Day - Early Dismissal (12:15 PM)
- o June 12th and 13th - Kindergarten Screening

Upcoming Events

- July 10th - 20th - Summer Program

2. Facilities

- o Fire Drills -None
- o Technology – IU working with service ticket requests for Chromebooks
- o Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

- o **Business Office**
 - o Enrollment – 452 (as of 6/8/23 - the last day of school)
 - o Transportation – No transportation issues at this time
 - o Waiting List – Fluctuating based upon enrollment packets being received
 - o PIMS – All reports have been submitted on time.

- o **Community Support**
 - o Latino Leadership Alliance of Lehigh Valley Scholarship Information shared with families and students.

- o **Student Services**
 - o 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*

- o **Programs**
 - o Summer Program -
 - 61 students enrolled. Program begins 7/10

- o **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	\$308.13
April	Dress Down Day	\$326.42
May	Dress Down Day	\$287.60

LVDLCS 8th Grade Student High School Selection

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



Choral Concert

May 24, 2023 (9:30 AM and 1:30 PM) Kindergarten – 5th Grade

Purpose of the Event	The choral concert allowed students in grades Kindergarten through 5 th grade to perform a song from Music class. The songs were sung in Spanish and were traditional Spanish songs – thus also demonstrating our commitment to our mission and vision through our programming.
Attendees of the Event	Board of Trustees: Carlos Lopez, Raiza Gutierrez This event was held during school hours – all available staff assisted with the event.
Positive Outcomes	<ul style="list-style-type: none"> • Each grade level was able to perform their song at two different times • Parents were able to attend the event – if their assigned time did not work for them they were able to attend at the other time. • The event was live-streamed (both times) so that students could see all of the performances. In addition, families could join the live-stream to watch the performances. The recording of each song was also shared on Class Dojo School Story so they could be viewed at any time. • Live-stream technology is challenging – if we are going to continue to offer live-streaming of events we need to explore what appropriate technology is needed. Technology tried for this event: laptop, classroom camera (that was used during hybrid instruction), phone, microphone vs. no microphone --- the best result was the laptop for the livestream and a phone for the recording.
Recommendations	
Additional Comments	Overall we had positive comments from families and staff about the success of our first ever choral concert. The school engagement committee will discuss and share ideas for next year (a winter choral concert? This may help take some of the pressure off of the end of the year).

<u>Number of Families that Attended: 252</u>	<u>Number of Volunteer Hours Completed</u>
AM Concert: 81 families in person and 48 virtually	159
PM Concert: 78 families in person and 45 virtually	



Moving Up and Moving On Ceremonies

June 7, 2023 (9:30 and 1:30) Kindergarten and 8th Grade

Purpose of the Event	The Moving Up and Moving On ceremonies provide the opportunity for students, families, and staff to celebrate the accomplishments of our Kindergarten and Eighth Grade classes.
Attendees of the Event	<p>Administration: Ms. Perez, Ms. Herrmann</p> <p>Board Members: Mr. Carlos Lopez, Ms. Razai Gutierrez, Ms. Claudia Parrales</p> <p>Staff and Faculty: Throughout the planning and implementation of the ceremonies virtually all staff participated in the event. The planning of the events is spear-headed by the School Engagement Committee and implemented by the Kindergarten and Middle School teams.</p> <p>Other: LVDLCS Kindergarten and Eight grade parents and guests</p>
Positive Outcomes	<ul style="list-style-type: none"> • We were able to use our new ELCEC space for the ceremonies which allowed for the entire event (the ceremony and the socializing afterward) to be held in one space. This streamlined the event. In addition, we were able to use the ELCEC doors this year for entrance/exit – this eliminated the need for parents to walk through the building. • Student achievement was celebrated with individual Kindergarten awards, academic content achievement awards, 8th grade Valedictorian/Salutatorian awards, Spanish Program Awards, and recognition of 15 students who were LVDLCS students from Kindergarten through 8th grade. • The event allows for “selfies” with parent donated balloon selfie stations as well as a small social after the formal ceremony.
Recommendations	<ul style="list-style-type: none"> • Determine if the refreshments after the event are necessary – donations have decreased and many families don’t take anything. **It was observed that more 8th grade students and families enjoyed the refreshments than the Kinder families.
Additional Comments	We streamed the event live – approximately 10 people joined the Kinder event and 20 people joined the 8 th grade event.

<p><u>Number of Families that Attended</u></p> <p>91 Families (52 Kindergarten and 39 Eighth Grade – this represents 100% attendance)</p>	<p><u>Number of Volunteer Hours Completed</u></p> <p>182</p>
--	---

Lehigh Valley Dual Language Charter School

Financial Statements

As of May 31, 2023

Table of Contents

	Page(s)
Narrative	1-2
Comparative Balance Sheet at June 30, 2022 and May 31, 2023	3
Profit and Loss Budget vs. Actual Report - Summary	4
Key Performance Indicators	5
Comparative Balance Sheet at June 30, 2022 and May 31, 2023 - Detail	6-7
Profit and Loss Budget vs. Actual Report as of May 31, 2023 - Detail	8-10
Check Detail May 2023	11-17
AR Summary 2022-2023	18
AR Summary 2021-2022	19



June 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.

May Board Summary:

LVDLCS's Balance Sheet at May 31st showed Cash (Checking Account + Investments) at \$3.7M, an increase of \$1.6M since the end of the prior year (06/30/2022), along with \$83K in School District Receivables. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 05/31/23 has grown to \$3M+, while Accounts Payable is \$52K and Accrued Payroll is \$645K. For the 11 months ending 05/31/2023, the school has an operating surplus of \$865K (projecting \$812K at year-end), and its financial health metrics remain strong: Current Ratio = 2.9 (Standard = 1.1), Debt Ratio = 61.0% (Standard = <85%), Days COH = 129.3 (Standard = 60 Days).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$3,659,899 at May 31st, an increase of \$1,568,254 from the prior year-end (6/30/2022) due to several factors: receipt of Federal Grants (decrease of \$796K in Receivables) and District Tuition Payments (decrease of \$139K in Receivables) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on May 31st, 2023 represent a \$228K decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months, a \$148K 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 (\$7.1M) 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 Eleven (11) Months Ended May 31, 2023

- YTD Revenues from Local School Districts of \$5,709,895 are over budget (+\$115K) due to conservative tuition rate assumptions and enrollment that is tracking close to budget (450 Actual vs. 459 Budgeted).
- YTD Expenses of \$6,331,684 are below budget (by \$829K) through eleven (11) months of activity due to variances in Personnel Costs (-\$458K), Supplies (-\$142K), Property Services (-\$232K) and Professional Services (-\$35K).
- The school shows a YTD Operating Surplus of \$864,720 at 05/31, a figure that mirrors the growth in Current Assets and reduction in Current Liabilities. We now project a year-end surplus of \$811,743.

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

Year-End Board Checklist:

As we wrap up the 2022-23 school/fiscal year, please keep the following items in mind:

- **Lease Reimbursement** – if your school is renting/leasing its facility from a third-party landlord, you will need to adopt a Board resolution at your June meeting (if you have not done so already) authorizing Charter Choices to file the application for PA Lease Reimbursement funding on your behalf. This is a simple, annual, recurring, and required process that brings a fraction of your school’s annual rent/lease costs back to the school. Every dollar helps!
- **Fund Balance** – if your school is carrying a fund balance of any material significance and/or if your school is finishing the year with a high-margin Net Income (e.g. 10% margin or higher), we recommend the Board adopt a resolution at your June meeting (if you have not done so already) committing a portion of that fund balance to a future purpose (i.e., “to address rising retirement contribution costs”, “to fund future debt service obligations”, “to address future capital improvement costs”, etc.). This is a simple process that can also easily be reversed or amended in the future as situations change or emerging needs of the school dictate.
- **990 Filing** – the school’s auditors should have prepared and filed your school’s Form 990 (for the prior FY) with the IRS by this point in the year. Each Board Member should review this document carefully to ensure that it accurately discloses any information and activity pertaining to a related entity and/or any potential conflicts of interest involving Board Members.

Labor Market for Teachers Likely To Continue to Be a Challenge:

- Article: “[Teachers Are Leaving PA Schools at Highest Rate on Record](#)” – 7.7% of the Pennsylvania teaching workforce, or 9,587 teachers, left their positions before or during the 22-23 school year. That’s up from the 6.2% attrition in 2022, and 5.4% in 2021, making it the highest-ever attrition rate on record.

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

Prior Year and Current Month

	Year Ending	Period Ending	Month Ending	Variance from
	06/30/2022	04/30/2023	05/31/2023	06/30/22
	Audited			Actual
ASSETS				
Current Assets				
Cash & cash equivalents	818,860	2,036,052	2,567,609	1,748,749
Investments	1,272,784	1,083,184	1,092,290	(180,495)
District receivables	221,534	318,065	82,600	(138,932)
Federal receivables	795,832	-	-	(795,833)
Other current assets	65,974	65,397	67,852	1,878
Total Current Assets	3,174,984	3,502,698	3,810,351	635,367
Noncurrent Assets				
Fixed assets	10,001,297	10,011,298	10,011,297	10,000
Other noncurrent assets	841,485	843,235	843,235	1,750
Total Noncurrent Assets	10,842,782	10,854,533	10,854,532	11,750
TOTAL ASSETS	14,017,766	14,357,231	14,664,883	647,117
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses	200,393	15,981	52,042	(148,351)
Accrued salaries & benefits	598,790	555,948	644,539	45,749
Current portion of debt	713,129	588,129	588,129	(125,000)
Deferred revenues	7,647	7,646	7,647	-
Total Current Liabilities	1,519,959	1,167,704	1,292,357	(227,602)
Long-term liabilities				
Long-term notes & leases payable	7,625,361	7,135,315	7,086,276	(539,085)
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	13,095,295	13,046,256	(539,085)
Total Liabilities	15,105,300	14,262,999	14,338,613	(766,687)
Equity	(1,087,534)	94,232	326,270	1,413,804
TOTAL LIABILITIES & EQUITY	14,017,766	14,357,231	14,664,883	647,117

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of May 31, 2023

	Year To Date 05/31/2023		Year Ending 06/30/2023		Variance	Drivers of variance
	Actual	Operating Budget	Projection	Operating Budget		
Average Daily Membership						
ADM - regular education	414	427	414	427	(13)	
ADM - special education	36	32	36	64	(28)	
Total Average Daily Membership	450	459	450	491	(41)	
REVENUES						
District per pupil revenues	5,709,895	5,594,487	6,167,323	6,103,077	64,247	
Other Local Revenues	75,188	62,441	89,231	78,952	10,278	
State Revenues	33,137	32,397	35,610	34,423	1,187	
Federal Revenues	1,378,184	1,470,276	1,768,829	1,661,243	107,586	
TOTAL REVENUES	7,196,404	7,159,601	8,060,993	7,877,695	183,298	
EXPENDITURES						
Salaries	2,882,387	3,263,881	3,329,686	3,548,293	(218,607)	
Other Compensation	156,788	178,779	161,647	180,000	(18,353)	
Benefits	1,591,760	1,646,774	1,736,751	1,787,432	(50,681)	
Professional & technical services	155,421	189,995	190,380	213,044	(22,664)	
Property services	291,072	523,395	391,810	600,977	(209,166)	
Other purchased services	380,217	361,914	455,555	413,605	41,949	
Supplies	217,267	359,610	267,215	408,970	(141,755)	
Property, furniture & equipment	41,916	52,499	41,915	52,725	(10,810)	
Other expenditures	75,772	44,410	86,162	48,448	37,715	
Other uses of funds - debt service	539,084	539,118	588,129	588,128	0	
TOTAL EXPENDITURES	6,331,684	7,160,375	7,249,250	7,841,622	(592,372)	
CHANGE IN FUND BALANCE	864,720	(774)	811,743	36,073	775,670	

Lehigh Valley Dual Language Charter School

Key Performance Indicators

As of May 31, 2023

	Year Ending Year To Date		Benchmark	Notes
	06/30/2022	05/31/2023		
	Audited	Actual		
Short-Term Indicators				
Total margin	(0.9) %	10.1 %	At least 0%	FYE net income / revenue
Current ratio	2.1	2.9	At least 1.1	Current assets / current liabilities
Days cash on hand	38.5	129.3	At least 60 days	Total cash / average daily spend
Long-Term Indicators				
Fund balance	27.0 %	37.7 %	5-12%	% of revenue
Debt ratio	69.8 %	61.0 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics				
Per pupil revenues	17,683	17,913		Revenues / ADM
Per pupil expenditures	17,079	16,109		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 05/31/2023	
	Audited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,860	2,567,609	1,748,749
Investments	1,272,784	1,092,290	(180,495)
District receivables			
District Per Pupil - 2020-21	(1,260)	-	1,261
District Per Pupil - 2021-22	222,794	(1,608)	(224,401)
District Per Pupil - 2022-23	-	84,208	84,208
Total District receivables	221,534	82,600	(138,932)
Federal receivables			
Title I	163,321	1	(163,322)
Title II	16,253	-	(16,252)
Title III	12,480	-	(12,481)
Title IV	12,426	-	(12,425)
IDEA	21,773	-	(21,773)
ESSER II	86,946	(1)	(86,947)
ARP ESSER	476,481	-	(476,482)
ARP IDEA	4,915	-	(4,914)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	795,832	-	(795,833)
Other current assets	65,974	67,852	1,878
Total Current Assets	3,174,984	3,810,351	635,367
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,773,067	8,783,067	10,000
Building improvements	163,849	163,849	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	82,337	82,337	-
Accumulated depreciation on furniture & equipment	(563,414)	(563,414)	-
Construction in progress	716,850	716,850	-
Total Fixed assets	10,001,297	10,011,297	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	10,854,532	11,750
TOTAL ASSETS	14,017,766	14,664,883	647,117
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 05/31/2023	
	Audited	Actual	Increase (decrease)
Accounts payable & accrued expenses	200,393	52,042	(148,351)
Accrued salaries & benefits			
Accrued salaries & benefits	389,589	423,882	34,294
PSERS employee contributions	8,172	14,503	6,331
PSERS employer contributions	195,533	206,154	10,621
403b employee contributions	(5,731)	-	5,731
403b employer contributions	8,706	-	(8,706)
Employee life & disability	2,522	-	(2,522)
Total Accrued salaries & benefits	598,790	644,539	45,749
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	-
Total Current Liabilities	1,519,959	1,292,357	(227,602)
Long-term liabilities			
Long-term notes & leases payable	7,625,361	7,086,276	(539,085)
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	13,046,256	(539,085)
Total Liabilities	15,105,300	14,338,613	(766,687)
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	1,410,230	864,720
Net investment in fixed assets	1,787,808	2,336,892	549,084
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)	326,270	1,413,804
TOTAL LIABILITIES & EQUITY	14,017,766	14,664,883	647,117

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of May 31, 2023

	Year To Date 05/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	4,747,409	4,799,898	(52,489)	5,095,257	5,236,252	(140,995)
Revenue from districts - special education	951,687	794,589	157,099	1,061,268	866,825	194,443
Revenue from districts - prior year adjustments	10,799	-	10,798	10,798	-	10,799
Total District per pupil revenues	5,709,895	5,594,487	115,408	6,167,323	6,103,077	64,247
Other Local Revenues						
Interest	33,365	25,042	8,323	35,642	27,318	8,323
Student activity fees	16,536	8,067	8,469	17,759	11,666	6,093
Rental revenue	20,063	19,701	362	21,890	21,492	398
Restricted contributions	-	1,638	(1,637)	1,362	3,000	(1,638)
Miscellaneous local revenues	5,224	7,994	(2,771)	12,578	15,476	(2,898)
Total Other Local Revenues	75,188	62,441	12,746	89,231	78,952	10,278
State Revenues						
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	12,946	12,206	740	15,419	14,232	1,187
Total State Revenues	33,137	32,397	740	35,610	34,423	1,187
Federal Revenues						
IDEA pass-through	26,849	-	26,849	26,849	21,773	5,076
Title I	206,841	214,796	(7,954)	232,263	238,662	(6,399)
Title II	17,818	22,273	(4,455)	23,524	24,297	(773)
Title III	16,993	15,576	1,416	18,018	16,993	1,025
Title IV	12,219	15,274	(3,054)	17,491	16,662	829
Federal school lunch program	404,776	369,336	35,440	428,307	429,834	(1,527)
ESSER II	222,569	363,124	(140,555)	396,672	396,136	536
ARP ESSER	410,677	469,897	(59,219)	566,263	516,886	49,377
ARP ESSER learning loss	42,458	-	42,458	42,458	-	42,458
ARP ESSER summer programs	8,492	-	8,492	8,492	-	8,492
ARP ESSER afterschool programs	8,492	-	8,492	8,492	-	8,492
Total Federal Revenues	1,378,184	1,470,276	(92,091)	1,768,829	1,661,243	107,586
TOTAL REVENUES	7,196,404	7,159,601	36,803	8,060,993	7,877,695	183,298
EXPENDITURES						
Salaries						
Regular Instruction	1,454,219	1,542,428	(88,208)	1,669,099	1,662,807	6,292
Instructional Assistants	392,108	577,447	(185,340)	481,871	638,067	(156,195)
Special Education	124,288	129,436	(5,148)	142,843	141,897	946
Administration	546,012	603,648	(57,635)	614,811	658,956	(44,146)
Student & Staff Support	311,794	290,010	21,784	356,136	314,695	41,442
Noninstructional	53,966	120,912	(66,946)	64,926	131,872	(66,946)
Total Salaries	2,882,387	3,263,881	(381,493)	3,329,686	3,548,293	(218,607)
Other Compensation						
Employee insurance opt-out	7,788	5,556	2,232	8,596	6,000	2,596
Stipends	-	9,223	(9,222)	4,051	10,000	(5,949)
Bonuses	149,000	164,000	(15,000)	149,000	164,000	(15,000)
Total Other Compensation	156,788	178,779	(21,990)	161,647	180,000	(18,353)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of May 31, 2023

	Year To Date 05/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Benefits						
Medical insurance	630,094	696,079	(65,987)	693,374	759,360	(65,986)
Dental insurance	44,908	49,879	(4,970)	49,442	54,413	(4,971)
Life insurance	24,813	-	24,813	24,813	-	24,813
Other group insurance	11,539	-	11,539	11,540	-	11,540
Social security contributions	223,403	238,554	(15,152)	243,822	258,975	(15,152)
PSERS defined benefit plans	471,009	479,419	(8,409)	513,525	520,492	(6,968)
Tuition reimbursement	28,175	13,934	14,241	29,159	14,918	14,241
Unemployment compensation	24,725	30,941	(6,216)	26,926	31,000	(4,074)
Workers' compensation	16,438	17,000	(562)	16,438	17,000	(562)
Retirement contributions - non-PSERS	97,804	120,968	(23,164)	108,861	131,274	(22,413)
Other employee benefits	18,852	-	18,852	18,852	-	18,852
Total Benefits	1,591,760	1,646,774	(55,015)	1,736,751	1,787,432	(50,681)
Professional & technical services						
Other contracted teaching services	-	31,162	(31,162)	2,833	33,995	(31,162)
Summer program services	6,060	-	6,060	6,060	-	6,060
Special education services	-	26,508	(26,509)	11,782	29,454	(17,672)
Other professional services	20,694	1,574	19,120	21,696	1,717	19,979
Professional development	1,483	27,768	(26,284)	9,056	30,292	(21,236)
Student health services	229	-	229	229	-	229
IT services	17,120	-	17,120	17,120	-	17,120
Audit services	14,184	9,784	4,400	14,184	15,900	(1,716)
Payroll services	14,563	14,886	(323)	15,916	16,240	(324)
Legal services	3,788	9,167	(5,379)	7,955	10,000	(2,045)
Business services	76,800	69,146	7,654	83,049	75,446	7,603
Security services	500	-	500	500	-	500
Total Professional & technical services	155,421	189,995	(34,574)	190,380	213,044	(22,664)
Property services						
Building rental & CAM	9,625	-	9,625	9,625	-	9,625
Maintenance & repairs	151,521	441,736	(290,215)	250,508	511,894	(261,386)
Utilities	105,868	62,396	43,472	105,868	68,069	37,799
Copier leases	24,058	19,263	4,795	25,809	21,014	4,795
Total Property services	291,072	523,395	(232,323)	391,810	600,977	(209,166)
Other purchased services						
Student transportation	4,395	25,029	(20,634)	15,519	27,810	(12,291)
Auto insurance	1,736	-	1,736	1,736	-	1,736
General property & liability insurance	21,569	17,972	3,597	21,569	17,972	3,597
Other insurance	6,401	-	6,401	6,401	-	6,401
Telecommunications services	6,962	46,253	(39,291)	29,223	50,458	(21,235)
Postage & shipping	4,176	734	3,442	4,242	800	3,442
Advertising	1,530	2,655	(1,126)	1,772	2,897	(1,125)
Printing & binding	-	143	(143)	13	156	(144)
Food service management - food costs	332,963	253,405	79,559	369,058	296,360	72,699
Travel	114	2,728	(2,615)	362	2,977	(2,615)
Miscellaneous purchased services	372	12,995	(12,623)	5,660	14,176	(8,516)
Total Other purchased services	380,217	361,914	18,303	455,555	413,605	41,949
Supplies						
Instructional supplies	73,240	93,613	(20,373)	81,739	98,265	(16,526)
Special education supplies	2,183	21,784	(19,601)	7,684	21,785	(14,101)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of May 31, 2023

	Year To Date 05/31/2023			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Health supplies	12,697	408	12,289	12,696	408	12,288
Administration	5,058	34,934	(29,876)	21,957	38,110	(16,153)
Maintenance Supplies	36,715	32,051	4,664	39,628	34,964	4,664
Food	4,419	6,967	(2,548)	5,194	7,742	(2,548)
Meals & refreshments	1,555	-	1,555	1,554	-	1,555
Books & curricula	48,061	148,788	(100,728)	55,561	182,506	(126,945)
Tech supplies & software	32,827	8,683	24,144	32,827	12,000	20,827
Other general supplies	513	12,382	(11,869)	8,375	13,190	(4,815)
Total Supplies	<u>217,267</u>	<u>359,610</u>	<u>(142,343)</u>	<u>267,215</u>	<u>408,970</u>	<u>(141,755)</u>
Property, furniture & equipment						
Buildings	10,000	-	10,000	10,000	-	10,000
Furniture & equipment	31,915	2,499	29,417	31,915	2,725	29,190
Computers	-	50,000	(50,000)	-	50,000	(50,000)
Property, furniture & equipment	<u>41,916</u>	<u>52,499</u>	<u>(10,583)</u>	<u>41,915</u>	<u>52,725</u>	<u>(10,810)</u>
Other expenditures						
Dues & fees	33,720	30,737	2,982	43,151	33,532	9,619
Bank fees	60	-	60	60	-	60
Interest expense	11,859	10,923	936	12,818	11,916	902
Late fees	235	-	235	235	-	235
Donations	1,080	-	1,080	1,080	-	1,080
Scholarships	3,000	2,750	250	3,000	3,000	-
Fees for student activities/trips	25,818	-	25,818	25,818	-	25,818
Other expenditures	<u>75,772</u>	<u>44,410</u>	<u>31,361</u>	<u>86,162</u>	<u>48,448</u>	<u>37,715</u>
Other uses of funds - debt service						
Redemption of principal	539,084	539,118	(33)	588,129	588,128	0
Other uses of funds - debt service	539,084	539,118	(33)	588,129	588,128	0
TOTAL EXPENDITURES	<u>6,331,684</u>	<u>7,160,375</u>	<u>(828,690)</u>	<u>7,249,250</u>	<u>7,841,622</u>	<u>(592,372)</u>
CHANGE IN FUND BALANCE	<u>864,720</u>	<u>(774)</u>	<u>865,494</u>	<u>811,743</u>	<u>36,073</u>	<u>775,670</u>

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

Payment Date	Vendor Name	Account title	Memo	Amount
05/23/2023	601 Broad Development Group, LLC	Prepaid expenses	Mortgage Payment	50,003.73
05/19/2023	Lintons Food Service Management	Food service management	Meal Service April 2023 - food costs	32,387.40
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	19,719.74
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	13,499.08
05/22/2023	Zimmerman School Equipment Inc DBA School & Office Direct.com	Furniture & equipment	2-NPS MODEL #8210-TAB2L MELODY MUSIC CHAIR WITH LEFT TABLET ARM 28-NPS MODEL #8210-TA82 MELODY MUSIC CHAIR WITH RIGHT TABLET ARM 050123	6,747.70
05/15/2023	PPL Electric Utilities - 20029	Electricity	Acct Number# 98220-20029 Meter 300959298 Usage from Mar 31 - May 2	6,502.70
05/08/2023	Charter Choices, Inc.	Accounting services	Service performed per contract for the month	6,300.00
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	5,112.52
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	4,936.24
05/05/2023	Colonial Intermediate Unit	Technical services	WAN/Internet - 2223 - 3rd Quarter Billing (detail attached)	2,924.63
05/05/2023	Colonial Intermediate Unit	Telecommunications services	Hosted Firewall - 3rd Quarter 2223 (detail attached)	2,900.50
05/05/2023	Scholastic Book Fairs 14	Books	BOOK FAIR INVOICE Acct#1471142 Fair ID 5040348	2,871.11
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	2,518.48
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	2,518.48
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	2,518.48
05/23/2023	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0277014-000 copier rental 04/30/2023-05/30/2023	2,232.00
05/31/2023	DeSales University	Tuition reimbursement	Person ID: 1270679 Grace Neyra Sales and Sales Management (MK-215) COURSE International Business (MG-340)	2,216.00
05/05/2023	Kh Custom Window Treatments	General supplies	Furnish & Install Shades	2,175.00
05/05/2023	Colonial Intermediate Unit	Technical services	Hosted Firewall - 1st Q ...	1,590.96
05/18/2023	Uline	General supplies	40-45GAL 2.5MIL BLACK TRASH, 12-16GAL 1.5MIL BLK TRASH LINER, 6-7GAL 1.5MIL BLK	1,568.14

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
			TRASH LINER, 12-16GAL 1.5MIL BLACK TRASH LINER, ODOBAN ODOR ELIMINATOR 1 GAL, 8 OZ FOAM CUPS 1M/CT, ULINE 4 MIL NITRILE GLOVES - XL, ULINE SIMPLE TOUCH GLVS CLEAR - M	
05/22/2023	Kariely Velez	Scholarships	Scholarship	1,500.00
05/22/2023	Daisy Perico	Scholarships	Scholarship	1,500.00
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,460.72
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,460.72
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	1,405.07
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	1,405.07
05/31/2023	Academic Entertainment, Inc	Fees for student activites/ trips	05/19/23 Fri - 2pm Super- hero Math	1,326.50
05/01/2023	Jatniel Cancel	Tuition reimbursement	Tuition Reimbursement Grand Canyon University Course: Math-150	1,250.00
05/01/2023	Valerie Rodriguez	Professional educational services - other	Psychological Services- Bilingual Psychological Evaluation: Rafael Chacon	1,250.00
05/15/2023	Albright College	Tuition reimbursement	Masters of science PK-4 Samantha Vazquez Course: Edu 610 Educ Tech EDU 623 EMER- GENT LITERACY ECE PRACTICUM	1,250.00
05/01/2023	Kristi Yordy	Tuition reimbursement	LIT505: Assessment and Remediation pt. 2 Jan. - Masters of Science in Ed- ucation	1,250.00
05/15/2023	Herff Jones, Inc.	General supplies	KINDERGARTEN ECO- NOMICAL PACKAGE KINDERGARTEN WRIST- BANDS ORANGE WHITE-YALE TASSEL	1,166.17
05/24/2023	Stotz & Fatzinger Office Supply	General supplies	PSSA Supplies	1,142.24
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,133.32
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,133.32
05/25/2023	LAROS SILK MILL MAS- TER ASSOCIATION, INC	Dues & fees	Condo Fee	1,116.60
05/01/2023	Palmeri Transportation Inc	Fees for student activites/ trips	5648 21-Apr-2023 10:45 Drop Off Emmaus Theatre	1,103.30
05/25/2023	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 June 2023	1,057.76
05/01/2023	Palmeri Transportation Inc	Fees for student activites/ trips	5676 20-Apr-2023 9:00 Da Vinci Science Ctr	1,003.00
05/05/2023	NJ Advance Media	Advertising	Request for Pro NJ - Facil- ities financing RFP - AD#: 0010625008	949.68

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	898.17
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	898.17
05/30/2023	Republic Services	Disposal services	Acct #3-0282-1057560 - June 2023	886.91
05/30/2023	Baudville Inc	General supplies	EXECUTIVE CRYSTAL SKELETON CLOCK - BEVELED CIRCLE	883.96
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	846.40
05/01/2023	Academic Entertainment, Inc	Fees for student activities/trips	The Magic of Reading 03/31/23 - Fri-2pm	836.50
05/31/2023	UNUM Life Insurance Company of America EE	Life insurance	Account #0656930-001 6 Billing Period: 6/1/2023/30/2023- has a balance of 383.42	811.17
05/31/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period June 2023	778.99
05/01/2023	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period May 2023	778.99
05/15/2023	Verizon Wireless	Telecommunications services	Account # 823032866-00001 Mar 26 - Apr 25	776.27
05/08/2023	Mr. Rooter	Building maintenance & repairs	4/17/23 - Toilet Clear blockage with cable auger - Commercial, Clear Blockage with floor lift & reset, Install Vacuum Breaker And Oring Kit.	715.00
05/31/2023	Kistler O'Brien	Building maintenance & repairs	Engineered service labor and trip charge	506.04
05/19/2023	Palmeri Transportation Inc	Fees for student activities/trips	6395 28-Apr-2023 9:45 Lehigh Valley Dual Language -Urban Air Adventure Park	501.50
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	484.30
05/08/2023	Provident Life and Accident Ins Co	Other group insurance	Employee Voluntary Election 04/13/2023-05/10/2023 Billing Identifier E0677310	464.26
05/23/2023	Pitney Bowes Global Financial Services LLC	Postage & shipping	Acct#0016965817 DETAILS OF YOUR CHARGES Billing period: Jun 11 2023 - Sep 10 2023 Product/Serial #: 8H00 / 6018379 C Series IMI Base Product/Serial #: 7H00 / 6018379 C Series IMI Meter Product/Serial #: MP81 / 0233414 C Series Integrated Scale	442.85
05/01/2023	UNUM Life Insurance Company of America EE	Life insurance	Billing Period: 5/1/2023 - 5/31/2023 #0656930-001 6	427.75
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	381.76
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	381.76
05/22/2023	Angelanette Arrubla	Professional educational	After School Program	360.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
		services - other	Weeks 9-10 (May 1, May 3, May 4, May 8, May 10, May 11)	
05/08/2023	Smart Digital Tech	Technology supplies & software	Service: CCTV Equipment OTHER	350.00
05/08/2023	Jacqueline Morales	Professional development	Course: _ESL 1 Introduction to Teaching English as a Second Language - Dates of Course: 3/20/2023 - 4/30	340.00
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	322.36
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	322.36
05/31/2023	Provident Life and Accident Ins Co	Other group insurance	Employee Voluntary Election Billing Identifier E0677310 05/11/2023 - 06/07/2023	309.92
05/01/2023	Angelanette Arrubla	Professional educational services - other	Saturday School Program Weeks 5-6 (feburaray 25-March 4)	300.00
05/25/2023	Cintas Corporation # 101	General supplies	60' MOP FRAME, 36' MOP FRAME, SIG AUTOPAPR BLUE ALU, SIG HRDWND WHT LRG, FC4 NEUTRAL FLR CLNR, GL1 GLASS & SURF CLNR, Z1 HARD SUR SANITZR, 36' DUST MOP, WET MOP LARGE, SIG AIR DSP ALU, SIG AIR CVR WHITE, SIG AIR SVC, SIG AUTOSOAP DISP ALU, SIG AUTOSOAP CVR BLU, SIG SOAP SVC, SIG SOAP RFL FOAM, WOOD WET MOP HANDLE, WOOD DUST MOP HANDLE, CLEANING CHEM DISP, JRT TOILET TISSUE REFILL, JRT DBL TP DSP WHITE	295.17
05/19/2023	Cintas Corporation # 101	General supplies	60' MOP FRAME, 26' MOP FRAME, SIG AUTOPAPR BLUE ALU, SIG HRDWND WHT LRG, FC4 NEUTRAL FLR CLNR, GL1 GLASS & SURG CLNR, Z1 HARD SUR SANITZR, 36' DUST MOP, WET MOP LARGE, SIG AIR DSP ALU, SIG AIR CVR WHITE, SIG AIR SVC, SIG AUTOSOAP DISP ALU, SIG AUTOSOAP CVR BLU, SIG SOAP SVC, SIG SOAP RFL FOAM, WOOD WET MOP HANDLE, WOOD DUST MOP HANDLE, CLEANING CHEM DISP, JRT TOILET TISSUE REFILL, JRT DBL TP DSP WHITE	295.17
05/05/2023	Cintas Corporation # 101	General supplies	60' MOP FRAME, 36' MOP FRAME, SIG AUTOPAPR BLU, SIG HRDWND WHT LRG, FC4	295.17

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
			NEUTRAL FLR CLNR, GL1 GLASS&SURF CLNR, Z1 HARD SURF SANITZR, 36' DUST MOP, WET MOP LARGE, SIG AIR DSP SLU, SIG AIR CVR WHITE, SIG AIR SVC, SIG AIR RFL CLEAN, SIG AUTOSOAP DSP ALU, SIG AU- TOSOAP CVR BLU, SIG SOAP SVC, SIG SOAP RFL FOAM, WOOD WET MOP HANDLE, WOOD DUST MOP HANDLE, CLEANING CHEM DISP, JRT TOILET TISSUE RE- FILL, JRT DBL TP DSP WHITE	
05/02/2023	Cintas Corporation # 101	General supplies	JRT TOILET TISSUE RE- FILL JRT DBL TP DSP SIG AIR CVR SIG AIR DSP	295.17
05/30/2023	Lakeshore Learning Mate- rials	General supplies	1 PRIVACY PARTITION- SET OF 10 2 SOFT-SAFE COMET BALLS	287.44
05/01/2023	Waste Management of Pennsylvania, Inc.	Disposal services	Cust ID: 20-38594-63007 - Service period 05/01/23-05/31/23	276.72
05/08/2023	Angelanette Arrubla	Professional educational services - other	After School Program Weeks 7-8 (April 17, 24, 26 and 27)	240.00
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	234.80
05/18/2023	e3 Diagnostics Inc.	Professional educational services - other	Audiometer calibration	229.00
05/05/2023	Cintas Corporation # 101	General supplies	SIG AUTOSDAP CUR, air cwr white	217.41
05/31/2023	Angelanette Arrubla	Professional educational services - other	(May 15 May 17 May 18) Week 11 After School Program	210.00
05/30/2023	Discount School Supply	General supplies	Baby SodaBottles Test Tube&RackSEL SEN Col- orful Intertwined BallsSEL SEN Bright Mini Puzzle Cubes- 12DIXON NO 2 PENCILS- 12 PCMAG- NET MINI TILE ART KIT FOR 10	208.10
05/12/2023	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	201.00
05/24/2023	Stotz & Fatzinger Office Supply	General supplies	CZA1040348: PEN- CIL, COLORED, 24CT, AST - PK, DIX14998: PENCIL, GOLF, YEW, 144CT - BX, EPIE1326: GLUE, LIQUID, GLUE-ALL, 1 GAL - EA, UNV46064: GLUE, WASHABLE, WHITE, 3/PK - PK, UNV21001: CLIP, PAPER, JUMBO, #1, SV - PK, SWI44401S: STAPLER, DSK, FL STP, BK, MMM860: AD- HESIVE, RMVBL, REUSBL, WHT - PK, SAN82001: MARKER, DRYERSE, LO, BULLET, BK - DZ	197.39

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
05/08/2023	Elba L Gonzalez	Other employee benefits	medical reimbursement	195.00
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	190.88
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	190.88
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	190.88
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	190.88
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	190.88
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	190.88
05/15/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	L.V. Dual Lang.School-misc. outlets not working	190.43
05/12/2023	Diefenderfer Electrical Contractors	Building maintenance & repairs	RE-INSTALL DUPLEX RECEPTACLE IN CLASSROOM 103 PER FWO 373665 Check on Misc. outlet that are not working.	190.43
05/08/2023	All Affordable Pest Control	Extermination services	General Pest Control Service	180.00
05/31/2023	Charter Choices, Inc.	Postage & shipping	bill.com 4/8/23-5/4/23	174.13
05/22/2023	601 Broad Development Group, LLC	Water & sewage	Water meter 12 and 13	170.79
05/31/2023	Baudville Inc	General supplies	VIBRANT LUMINARY TROPHY PRISM GIFT BAG - LARGE (13 X 5 X 10)	154.53
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	140.97
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	120.41
05/01/2023	Angelanette Arrubla	Professional educational services - other	After School Program Weeks 5-6 (April 12 April 13) 4 HRS	120.00
05/31/2023	PPL Electric Utilities - 20029	Electricity	Acct Number#68577-40004 Meter 301499155 Usage from Usage from May 2 - May 17	118.89
05/01/2023	Elsie J. Perez Garcia	Travel	3/26/23 - LVDLCS to Hershey Lodge PA. 3/28/23 - Hershey Lodge PA to LVDLCS	113.88
05/04/2023	Fraser Advanced Information Systems	Copier leases	STAPLE CARTRIDGE FOR FN30 FN31 Contract CT11489-01	112.25
05/23/2023	Grace Neyra	Other employee benefits	Reimbursement Grace Neyra	96.97
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/15/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For period 05/01/23 to 05/31/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/31/2023	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 06/01/23 to 06/30/23	95.44
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	95.25
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	95.25
05/08/2023	UGI Utilities, Inc.8355	Electricity	Billing Period: 3/25/23 to 4/25/23 Account #411013396790	90.89
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	86.29
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	81.35
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	40.40
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	40.26
05/31/2023	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 6/1/2023 - 6/30/2023	21.52
05/11/2023	Fraser Advanced Informa- tion Systems	Copier leases	SHARP BP-NT705	9.25
05/04/2023	Fraser Advanced Informa- tion Systems	Copier leases	BLACK TONER BP-70M	9.25
			SHARP BP-NT705	
			BLACK TONER BP-70M	
Sum Total				219,342.36

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 05/31/2023**

District	AUN	Amounts Due			District	Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,097,629.74	556,837.63	2,654,467.37	2,899,993.07	.00	2,899,993.07	-245,525.70	
Bethlehem Area SD	120481002	2,070,889.04	348,343.94	2,419,232.98	2,148,618.82	.00	2,148,618.82	270,614.16	
Boyetown Area SD	114060753	11,905.61	.00	11,905.61	.00	9,740.96	9,740.96	2,164.65	
Catasauqua Area SD	121391303	37,114.18	.00	37,114.18	32,872.71	.00	32,872.71	4,241.47	
East Penn SD	121392303	69,421.79	.00	69,421.79	69,421.79	.00	69,421.79	.00	
Easton Area SD	120483302	136,818.92	30,734.06	167,552.98	131,843.68	.00	131,843.68	35,709.30	
Nazareth Area SD	120484803	38,164.16	.00	38,164.16	32,201.01	.00	32,201.01	5,963.15	
Northampton Area SD	120484903	46,032.10	.00	46,032.10	40,418.43	.00	40,418.43	5,613.67	
Parkland SD	121395103	13,207.75	.00	13,207.75	13,207.75	.00	13,207.75	.00	
Pen Argyl Area SD	120485603	14,283.22	.00	14,283.22	.00	11,686.27	11,686.27	2,596.95	
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	
Quakertown Community SD	122098403	16,171.05	.00	16,171.05	16,494.83	.00	16,494.83	-323.78	
Salisbury Township SD	121395603	48,650.42	.00	48,650.42	48,650.64	.00	48,650.64	-.22	
Saucon Valley SD	120486003	8,354.93	15,771.82	24,126.75	20,972.39	.00	20,972.39	3,154.36	
Southern Lehigh SD	121395703	31,368.02	.00	31,368.02	31,368.02	.00	31,368.02	.00	
Whitehall-Coplay SD	121397803	99,174.52	.00	99,174.52	99,174.52	.00	99,174.52	.00	
Wilson Area SD	120488603	8,233.37	.00	8,233.37	8,233.37	.00	8,233.37	.00	
	Totals:	4,747,418.82	951,687.45	5,699,106.27	5,593,471.03	21,427.23	5,614,898.26	84,208.01	

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 05/31/2023**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	UniPay	Refunds	Total Paid	
Allentown City SD	121390302	2,490,819.69	510,565.43	3,001,385.12	.00	.00	3,001,385.12	.00
Bethlehem Area SD	120481002	2,112,509.46	369,606.81	2,482,116.27	.00	.00	2,482,116.27	.00
Boyetown Area SD	114060753	12,326.79	.00	12,326.79	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	.00	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	4,254.01	51,584.81	.00	.00	51,588.35	-103.54
Easton Area SD	120483302	115,368.94	.00	115,368.94	.00	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	3,715.43	.00	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	.00	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	.00	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	.00	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	.00	.00	30,726.72	-.14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	.00	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	.00	.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	.00	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	.00	.00	61,602.10	.00
Totals:		5,105,955.43	884,426.25	5,990,381.68	16,042.22	1,271.62	5,991,989.36	-1,607.68