

Lehigh Valley Dual Language Charter School
Board of Trustee Meeting
Agenda
Board of Trustees
Tuesday – February 27, 2024
6:00 p.m. Public Meeting

1. Approval of LVDLCS January 23, 2024 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – On Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Scholarship Update - \$14,862.45
 - Scholarship Marketing Plan
 - Scholarship Policies
 - Annual Statement of Financial Interest – Board Completion
 - Annual Act 24 Form – Board Completion
 - Conflict of Interest – Title I Policy – Board Completion
 - Breakfast & Lunch Program Bid Process- Update
 - Gorman & Associates, PC – Auditors - Approval
6. New Business
 - Marking Period 2 Discipline Report (Informational)
 - ARP ESSER Health and Safety Plan (Approval)
 - 2024 PSSA Schedule Proposal (Approval)
 - Summer Camp
 - Draft of Budget Givens
 - Black History Month Activities by Grade
 - Door Locks - Update
 - Update of the grant items listed in the last Charter Choice report
 - Gala Update
7. Personnel
 - Leslie Figueroa - Behavior Interventionist – Position Changed
 - Elimination of After School Coordinator
 - Robin Tosado – Contractor – Temp New Hire
8. Courtesy of the Floor – Non-Agenda Items
9. Correspondence and Other
 - Report of the Condominium Annual Meeting
10. Next Board Meeting-Tuesday, March 26, 2024, 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, January 23, 2024 - 6:00 p.m.**

Welcome and Introductions

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

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

Excused: Ms. Pagan

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

Google Meet Present: Ms. Deschamps, Ms. Zervos, Mr. Fedorczyk, Mr. Sarkozy

Approval of Minutes

Mrs. Parrales requested a review of the board meeting minutes from December 19, 2023.

Mr. Lopez called for a motion to **approve the December 19, 2023 meeting minutes**. Mrs. Gutierrez seconded the motion. The motion was approved unanimously.

1. School Activities

- Therapy Dog Visit: 1/12/2024
- End of the 2nd Marking Period: 1/23/2024

Upcoming Events

- LVDLCS "Graduate" Visitation: 1/24/24 from 3:00 - 4:00 p.m.
- Roller Skating: 1/25/2024 from 6:00 - 8:00 at Bethlehem Skateaway
- Spirit Week: 2/11 - 2/15/2024
- Parent Teacher Conferences 2/14 and 2/15 (Early Dismissals)
- Professional Development: 2/16

2. Facilities

- Fire Drills -12/20/23 - exited the building in 2 minutes & 56 seconds
- Technology – No issues at this time
- Building – No issues at this time
- Public Address System - training to be rescheduled due to snow

3. Business Office

- Enrollment – 452 (as of 1/17/2024)
- Transportation – No transportation issues at this time
- Waiting List – Fluctuating based on withdrawals/enrollments
- PIMS – All reports have been submitted on time.

4. Community Support

- Therapy Dog visits monthly began on 1/12/2024

5. Student Services

- Valley Youth House therapist services LVDLCS weekly on Thursday

6. Programs

- After School Program
 - Average Attendance for December: 64 (program event report attached)
- Saturday School Program begins 1/20/24
 - Enrollment as of 1/12/24: 40

7. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments: Ms. Parrales guided the Board through the review of finances; LVDLCS's Balance Sheet on December 31 showed Cash (Checking Account + Investments) at \$3.1M, a decrease of \$233K since the end of the prior year (06/30/2023). The school made an Equity Contribution to its Bond Issuance in October. It saw an increase of \$172K in District Receivables and a decrease of \$153K in Federal Receivables during that Period. LVDLCS's Fund Balance (Assigned + Unrestricted) on 12/31/23 has grown to nearly \$4.1M, while Accounts Payable is \$144K and Accrued Payroll is \$333K. For the six months ending 12/31/2023, the school has a Net Income (Surplus) of \$851K, and its financial health metrics remain strong: Current Ratio = 7.7 (Standard = 1.1), Debt Ratio = 59.0% (Standard = <85%), Days COH is 47.1 (below the 60-day standard).

Ms. Parrales called for a motion to **approve the fiscal year financial report ending December 31, 2023, and the list of bills to be paid.** The motion was made by Mr. Lopez and seconded by Dr. Rance-Roney. The motion was passed unanimously.

Mr. Lopez called for a motion to **authorize the administration to apply for grants available to the school.** Mrs. Gutierrez seconded the motion. The motion was approved unanimously.

Mr. Lopez called for a motion to **authorize the administration to seek better CD interest rates for two of our CDs that are maturing in February and March.** Dr. Rance-Roney seconded the motion. The motion was approved unanimously.

Old Business

- Scholarship Update - \$12,862.45 – Ms. Parrales, the board member, continues to work on creating the link on the school website for donations. A privacy and Return policy is still needed.
- PSDLAF Projection presented to the Board

LVDLCS Board Meeting Minutes – January 23, 2024

PSDLAF 6-Month Earnings Projection												
	Actual					Projected						
	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Beginning Balance	\$250,000.00	\$250,617.74	\$251,719.59	\$252,800.72	\$253,921.57	\$255,015.35	\$523,113.53	\$525,322.64	\$527,497.30	\$529,637.01	\$531,741.25	\$533,809.55
Monthly Rate	4.975%	5.177%	5.225%	5.220%	5.241%	5.168%	5.068%	4.968%	4.868%	4.768%	4.668%	4.568%
Dividends	\$617.74	\$1,101.85	\$1,081.13	\$1,120.85	\$1,093.78	\$1,098.18	\$2,209.11	\$2,174.66	\$2,139.70	\$2,104.25	\$2,068.30	\$2,031.85
Additional Invested	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Ending Balance	\$250,617.74	\$251,719.59	\$252,800.72	\$253,921.57	\$255,015.35	\$523,113.53	\$525,322.64	\$527,497.30	\$529,637.01	\$531,741.25	\$533,809.55	\$535,841.41

New Business

- **Financial Audit Reports: For the Year Ended June 30, 2023:**
Section II – Financial Statement Findings - No findings were discovered relating to the financial statements, which must be reported per generally accepted government auditing standards.

Section III – Findings and Questioned Costs for Federal Awards - There were no findings discovered relating to federal awards, which are required to be reported in accordance with Uniform Guidance, Section 200.516.

- **EL Data Analysis-** LVDLCS EL Growth/Attainment Score: 29.1%
STATEWIDE AVERAGE: 29.0%
Harrison-Morton MS (ASD): 4.8%
Raub MS (ASD): 7.0%
South Mountain MS (ASD): 8.9%
Trexler MS (ASD): 4.7%
Broughal MS (BASD): 9.2%
Northeast MS (BASD): 8.0%
Nitschmann MS (BASD): 17.4%
East Hills MS (BASD): No score because they need more ELs to create a sufficient sample size.
- **After-Contract Hours Program Salary Increase** – The administration would like to increase the after-contract hours for staff from \$30 to \$40 to stay competitive within the district.

Mr. Lopez called for a motion to **approve the After-Contract Hours Program Salary Increase to \$40.00**. Mrs. Gutierrez seconded the motion. The motion was approved unanimously.

- **Annual Statement of Financial Interest** – Year 2024 forms distributed to the Board for completion.
- **Annual Act 24 Form** – The Arrest/Conviction Report and Certification Form distributed to the Board for completion.
- **Conflict of Interest** – Title 1 Policy - Distributed to the Board for completion.
- **Update to the Mortgage Investors** – The financial audit report ending June 30, 2023, and LVDLCS’s Quarterly Report for the Period Ending 12.31.2023 have been posted to EMMA per the school’s CDA.
- **Black History Month Actives** – Detail chart to be provided at next board meeting

- **Breakfast & Lunch Program Bid Process** – The program is due for bidding this coming year; this is due every five years. The administration would like to advertise to request bids.

Mr. Lopez called for a motion to **authorize the administration to begin the Breakfast and Lunch Program bidding process as presented.** Ms. Weaver seconded the motion. The motion was approved unanimously.

Personnel

- Assistant Principal – Still looking for candidates
- Silwany – Teacher Aide – \$35,000 – New Hire

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

Courtesy of the Floor – Non-Agenda Items

Other

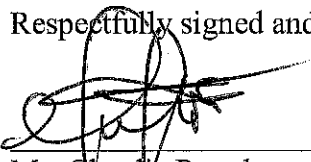
- Board Recognition
- Thank-you Notes from staff for the \$1,500 increase
- Field Trip – 4th Grade – March 13., 2024 – Zoallner Arts Center

Mr. Lopez called for a motion to the **4th Grade – March 13., 2024 – Zoallner Arts Center Field Trip and the cost for transportation.** Mrs. Gutierrez seconded the motion. The motion was approved unanimously.


Next Board Meeting will be Tuesday, February 27, 2024, at 6:00 p.m.

Adjournment – A motion to adjourn was made by Ms. Weaver and seconded by Mr. Lopez. There were no questions or comments. The motion was approved unanimously. The meeting was adjourned at 6:41 p.m.

Respectfully signed and submitted for approval by:



Ms. Claudia Parrales,
President



Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
February 27, 2024

1. School Activities

- o LVDLCS "Graduate" Visitation: 1/24/24 from 3:00 - 4:00 PM - 9 students attended
- o Roller Skating: 1/25/2024 from 6:00 - 8:00 at Bethlehem Skateaway - over 250 in attendance!
- o Therapy Dog Visit: 2/9/24
- o Spirit Week: 2/11 - 2/15/24
- o Parent Teacher Conferences 2/14 and 2/15 (Early Dismissals) - Conference Report Attached
- o Professional Development: Data Review Day 2/16

Upcoming Events

- Middle School Dance: 2/23/24 from 4:00 - 6:00 PM
- Coach ELA Assessments: 3/5/24 - 3/7/24
- Coach Math Assessments: 3/13 and 3/14
- Early Dismissal / PSSA Training: 3/20/24

2. Facilities

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

3. Business Office

- o Enrollment – 454 (as of 2/20/2024)
- o Transportation – No transportation issues at this time
- o Waiting List – Fluctuating based upon withdrawals/enrollments
- o PIMS – All reports have been submitted on time.

4. Community Support

- o Therapy Dog visits monthly began on 1/12/2024

5. Student Services

- o Valley Youth House therapist services LVDLCS weekly on Thursday
- o Administration met with 27 6th-8th graders for a mid-year grade review

6. Programs

- o Saturday School Program began 1/20/24
 - Average attendance: 49 including Explorers

7. Leadership Team Meetings – held weekly

LVDLCS Dress Down Day Totals

Month	Activities	Amount Raised	Fund Use
September	Dress Down Day	\$318.05	Field Trip Transportation
October	Dress Down Day	\$320.05	Field Trip Transportation
November	Dress Down Day	\$296.15	Field Trip Transportation
December	Dress Down Day	\$284.02	Field Trip Transportation
January	Dress Down Day		Field Trip Transportation
February	Dress Down Day	N/A - Spirit Week	
March	Dress Down Day		LVDLCS Scholarship Fund
March	Hoops for Heart		American Heart Association
April	Dress Down Day		Field Trip Transportation
May	Dress Down Day		Field Trip Transportation

LVDLCS 8th Grade Student Anticipated High School

School	Number of Students
Allen	2
Dieruff	6
Building 21	1
Liberty	9
Freedom	2
LVA	6
Charter Arts	0
Executive Education	5
Lincoln Leadership	0
Innovative	0
Roberto Clemente CS	1
Whitehall	1
Central Catholic	1
Commonwealth Cyber Charter	0
Undecided	12
Possible relocation impacting decision	1



Winter Conference Attendance

Dates: February 14th and 15th, 2024

Virtual and In-Person Conferences offered for all parents

ELEMENTARY ATTENDANCE (Kinder - 6th Grade)

Grade Level	# of in person	# of virtual	Total # of Conferences	% of attendance
Kinder	12	26	38	73%
First	11	28	39	72%
Second	8	23	31	60%
Third	1	31	32	62%
Fourth	13	10	23	43%
Fifth	7	15	22	48%
Sixth	13	9	22	44%

Total Elementary Conferences: 207

Average Elementary Attendance: 57%

MIDDLE SCHOOL (7th and 8th Grades) ATTENDANCE

Teacher	# of in person	# of virtual	Total
A. DeNicola	5	4	9
N. Lewis/L. Colon	8	9	17
K. Seeger	1	0	1
N. Lambert	2	7	9

Total Number of Conferences: 36

Instructional Support Conferences:

Learning Support: 10

English Language: 25

Reading Specialist: 25

Social Work: 5

Total: 65

Voluntary Hours 2023-2024

Homeroom	Screen	S.Start	Aug	Visit	Sept	House	Oct	Latina	Nov	Conf	Dec	Event	Jan	Skate	Feb	Conf	Totals	%		
KA	48	50	280	20	30	14	4	62	24	25	62	0	30	0	53	24	726	111.7		
KB	38	48	265	48	0	8	51	69	18	1	37	0	5	2	15	21	626	96.3		
1A			0	200.5	32	14	5	71	31	44	68	0	0	0	0	36	501.5	77.2		
1B			156	44	14	18	15	43	82	22	78	0	33	0	63	52	620	95.4		
2A			2	44	150	18	0	67	30	22	15	0	4	0	0	2	354	54.5		
2B			0	16	189	18	24	71	37	14	10	0	2	0	2	2	385	59.2		
3A			51	18	4	2	3	69	18	26	34	0	10	0	2	32	269	41.4		
3B			39	14	13	8	2	84	7	24	42	0	7	0	2	30	272	41.8		
4A			89	28	0	6	0	43	6	38	124	0	5	10	14	0	363	69.1		
4B			66	16	11	7	9	63	1	18	134	0	0	7	4	18	354	67.4		
5A			240	24	0	2	0	48	4	44	81	2	6	0	0	2	453	86.3		
5B			0	10	0	8	1	68	1	0	4	0	0	0	0	0	92	17.5		
6A			55	26	0	20	5	66	0	2	54	0	0	0	2	18	248	38.2		
6B			30	30	4	8	0	67	24	24	46	0	2	0	14	0	249	38.3		
7A			145	6	0	2	15	31	2	8	35	5	10	0	20	13	292	44.9		
7B			122	16	83	4	57	74	0	16	21	0	91	0	70	14	568	87.4		
8A			66	12	14	6	9	53	28	4	13	10	26	0	12	10	263	64.16		
8B			272	15	10	4	0	38	0	4	30	0	0	0	0	10	383	61.19		
Total			86	98	1878	587.5	554	167	200	1087	313	336	888	17	231	19	273	284	7018.5	7842.5

93%

Families 302 x 25 hours = 7,550

Donations

Events

P/T Conferences

Lehigh Valley Dual Language Charter School

Financial Statements

As of January 31, 2024

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February 2024

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

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

January Board Summary:

LVDLCS's Balance Sheet at January 31st showed Cash (Checking Account + Investments) at \$3M, a decrease of \$328K since the end of the prior year (06/30/2023). The school made an Equity Contribution to its Bond Issuance in October, saw an increase of \$457K in District Receivable and a decrease of \$92K in Federal Receivables during that period. LVDLCS's Fund Balance (Assigned + Unrestricted) at 01/31/24 has grown to \$4.5M, while Accounts Payable is \$271K and Accrued Payroll is \$411K. For the 7 months ending 01/31/2024, the school has a Net Income (Surplus) of \$1M+, and its financial health metrics remain strong: Current Ratio = 5.8 (Standard = 1.1), Debt Ratio = 58.9% (Standard = <85%). Days COH is 44.9 (below the 60-day standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$3,018,034 at January 31st, a decrease of \$328K from the prior year-end (6/30/2023) due to a combination of Federal Grant Receipts, an increase in District Receivables (to \$744K), a slight decrease in Current Liabilities (see next bullet) and the school's Equity Contribution of \$500K to its Bond Deal.
- Total Current Liabilities on January 31st represent a \$16K decrease (net of the Bond Transaction) since June 30th due to the reversal of Summer Payroll Accrual and an increase in Accounts Payable.
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Long-Term Liability (\$8.5M) on the Balance Sheet. The Budget-to-Actual report also reflects the Bond Proceeds (\$8.1M) under "Other Financing Sources" and the Debt Service (\$7.6M) under "Other Uses of Funds".

2. Budget to Actual for the Seven (7) Months Ended January 31, 2024

- Total Revenues from Local School Districts of \$3,783,148 are under budget (by \$200K) as tuition rates plateaued in 23-24 while districts supplant operating costs with their remaining ESSER funding. LVDLCS is also expected to receive \$1.5M+ in State and Federal grant funding; most of these funds will be received later in the fiscal year.
- Total Operating Expenses of \$4,109,237 are slightly over budget (by \$78K) at January 31st resulting from a variance in Professional Services (+306K) due to the Bond-Related fees paid by the school. These are mostly offset by below-budget spending on Personnel (-\$107K), Property Services (+\$183K) and Supplies (-\$108K). These expense totals do not reflect Debt Service Activity.

- After seven months of activity, LVDLCS has achieved a Net Change in Fund Balance (Surplus) of \$1,024,315, and we currently project a surplus at year-end of \$783,224.

3. General Updates Relevant to PA Charter Schools

- **24-25 Budget: Navigating the End of ESSER**

Charter Choices is working on a presentation with the Pennsylvania Coalition of Public Charter Schools entitled “Navigating the End of ESSER”. The tentative timing for this presentation is mid-March and we will send a follow-up email with the details.

- **Fiscal Year 2024/2025 Employer PSERS Contribution Rate**

The PSERS Board of Trustees certified an employer contribution rate of 33.90% for fiscal year (FY) 2024/2025, which begins July 1, 2024. The 33.90% rate is a slight decrease over the FY24 rate of 34.00%. Over 80% of the employer pension contribution rate is for the payment of unfunded liability, which is primarily debt for past service already earned by members.

- **Human Resources and Talent Acquisition**

Human Resources – including Talent Acquisition – is a critical and often complex function that many schools attempt to handle internally but that often results in a high tax on CEO’s and leaders' time, or in expensive calls to attorneys as a next step. To professionalize the Human Resources function, it’s worth considering turning to external expertise.

Charter Choices/Vertex Education provides Human Resources guidance, counsel and support to schools around the country and has just started offering services in Pennsylvania. As we enter the 24-25 hiring season, whether your school has needs in Identifying and Hiring Talent, addressing Employee Needs and Personnel Issues, and/or in crafting Policies and Procedures, consider Charter Choices/Vertex as a resource to meet you and your school's unique needs. To learn more or arrange a meeting, feel free to contact Mike Whisman at Charter Choices (mwhisman@charterchoices.com) or to let Jesse/Kevin/Ryan know.

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

Prior Year and Current Month

	Year Ending	Year To Date		Variance from
	06/30/2023	01/31/2024	Actual	06/30/23
	Audited		Actual	Actual
ASSETS				
Current Assets				
Cash & cash equivalents	2,246,504	1,903,425		(343,078)
Investments	1,099,506	1,114,609		15,102
District receivables	287,063	744,465		457,403
Federal receivables	316,484	224,513		(91,972)
Other current assets	62,056	18,856		(43,200)
Total Current Assets	4,011,613	4,005,868		(5,745)
Noncurrent Assets				
Fixed assets	10,035,987	10,035,987		-
Other noncurrent assets	689,741	2,298,055		1,608,315
Total Noncurrent Assets	10,725,728	12,334,042		1,608,315
TOTAL ASSETS	14,737,341	16,339,910		1,602,570
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses	86,062	270,680		184,618
Accrued salaries & benefits	611,908	411,448		(200,460)
Current portion of debt	7,625,361	-		(7,625,361)
Deferred revenues	12,228	12,228		-
Total Current Liabilities	8,335,559	694,356		(7,641,203)
Long-term liabilities				
Long-term notes & leases payable	172,681	8,472,681		8,300,000
Pension liabilities	5,420,576	5,420,576		-
Other non-current liabilities	55,199	55,199		-
Total Long-term liabilities	5,648,456	13,948,456		8,300,000
Total Liabilities	13,984,015	14,642,812		658,797
Equity				
Equity	753,326	1,697,098		943,773
TOTAL LIABILITIES & EQUITY	14,737,341	16,339,910		1,602,570

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of January 31, 2024

	Year To Date 01/31/2024		Year Ending 06/30/2024		Variance
	Actual	Operating Budget	Projection	Operating Budget	
Average Daily Membership					
ADM - regular education	414	414	414	414	-
ADM - special education	36	36	36	36	-
Total Average Daily Membership	450	450	450	450	-
REVENUES					
District per pupil revenues	3,783,148	3,983,613	6,583,516	6,829,050	(245,534)
Other Local Revenues	52,746	43,854	98,683	80,349	18,334
State Revenues	117,598	97,422	197,877	174,655	23,222
Federal Revenues	741,639	595,298	1,321,357	1,317,440	3,917
Other Financing Sources	8,063,782	-	8,063,782	-	8,063,782
TOTAL REVENUES	12,758,913	4,720,187	16,265,215	8,401,494	7,863,721
EXPENDITURES					
Salaries	1,655,113	1,692,568	3,238,334	3,274,518	(36,186)
Other Compensation	140,846	168,096	142,749	170,000	(27,250)
Benefits	927,610	970,894	1,717,188	1,753,983	(36,795)
Professional & technical services	584,575	278,585	831,903	506,915	324,988
Property services	147,974	330,745	525,643	566,991	(41,347)
Other purchased services	251,757	240,449	450,731	465,589	(14,859)
Supplies	189,402	297,737	402,506	433,619	(31,114)
Property, furniture & equipment	42,753	19,418	79,176	55,841	23,336
Other expenditures	169,207	32,895	413,400	61,796	351,604
Other uses of funds - debt service	7,625,361	431,806	7,680,361	740,239	6,940,122
TOTAL EXPENDITURES	11,734,598	4,463,193	15,481,991	8,029,491	7,452,499
CHANGE IN FUND BALANCE	1,024,315	256,994	783,224	372,003	411,221

Lehigh Valley Dual Language Charter School

Key Performance Indicators

As of January 31, 2024

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2023	Audited			
Short-Term Indicators					
Total margin	13.2 %		4.8 %	At least 0%	FYE net income / revenue
Current ratio	0.5		5.8	At least 1.1	Current assets / current liabilities
Days cash on hand	115.4		44.9	At least 60 days	Total cash / average daily spend
Long-Term Indicators					
Fund balance	39.2 %		27.9 %	5-12%	% of revenue
Debt ratio	61.0 %		58.9 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics					
Per pupil revenues	18,183		36,145		Revenues / ADM
Per pupil expenditures	15,785		34,404		Expenditures / ADM

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2023	Year To Date 01/31/2024	
	Audited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	2,246,504	1,903,425	(343,078)
Investments	1,099,506	1,114,609	15,102
District receivables			
District Per Pupil - 2021-22	(1,608)	(1,608)	-
District Per Pupil - 2022-23	288,671	(9,557)	(298,227)
District Per Pupil - 2023-24	-	755,630	755,630
Total District receivables	287,063	744,465	457,403
Federal receivables			
Title I	9,512	75,715	66,203
Title II	4,086	15,274	11,188
Title III	1,025	12,849	11,824
Title IV	4,161	9,903	5,742
ESSER II	165,778	-	(165,778)
ARP ESSER	110,814	108,734	(2,081)
ARP ESSER Learning Loss	14,655	-	(14,655)
ARP ESSER Afterschool Programs	6,454	2,038	(4,415)
Total Federal receivables	316,484	224,513	(91,972)
Other current assets	62,056	18,856	(43,200)
Total Current Assets	4,011,613	4,005,868	(5,745)
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,783,067	8,783,067	-
Building improvements	969,026	969,026	-
Machinery & equipment	490,809	490,809	-
Furniture & fixtures	82,337	82,337	-
Right to use asset - equipment	185,642	185,642	-
Accumulated depreciation on furniture & equipment	(798,545)	(798,545)	-
Accumulated amortization - right to use assets	(14,150)	(14,150)	-
Total Fixed assets	10,035,987	10,035,987	-
Other noncurrent assets			
Unamortized discount on bonds sold	-	236,218	236,218
Deferred outflows from pensions	674,168	674,168	-
Deferred outflows from OPEB	13,823	13,823	-
Security deposits	1,750	1,750	-
Other Non-current Assets	-	357,878	357,878
Revenue Fund	-	230,193	230,193
Debt Service Reserve Fund	-	673,102	673,102
Repair & Replacement Fund	-	100,928	100,928
Cost of Issuance Fund	-	9,996	9,996
Total Other noncurrent assets	689,741	2,298,055	1,608,315
Total Noncurrent Assets	10,725,728	12,334,042	1,608,315
TOTAL ASSETS	14,737,341	16,339,910	1,602,570

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2023	Year To Date 01/31/2024	
	Audited	Actual	Increase (decrease)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	86,062	270,680	184,618
Accrued salaries & benefits			
Accrued salaries & benefits	455,678	222,594	(233,084)
PSERS employee contributions	13,491	8,475	(5,017)
PSERS employer contributions	142,739	166,965	24,227
403b employee contributions	-	5,836	5,837
403b employer contributions	-	7,578	7,577
Total Accrued salaries & benefits	<u>611,908</u>	<u>411,448</u>	<u>(200,460)</u>
Current portion of debt			
Loans payable - current portion	7,625,361	-	(7,625,361)
Total Current portion of notes payable	<u>7,625,361</u>	<u>-</u>	<u>(7,625,361)</u>
Deferred revenues	12,228	12,228	-
Total Current Liabilities	<u>8,335,559</u>	<u>694,356</u>	<u>(7,641,203)</u>
Long-term liabilities			
Long-term notes & leases payable	172,681	8,472,681	8,300,000
Pension liabilities			
Other postemployment benefits (OPEB)	213,340	213,340	-
Net pension liability	4,852,977	4,852,977	-
Deferred inflows from pensions	295,168	295,168	-
Deferred inflows from OPEB	59,091	59,091	-
Total Pension liabilities	<u>5,420,576</u>	<u>5,420,576</u>	<u>-</u>
Other non-current liabilities	55,199	55,199	-
Total Long-term liabilities	<u>5,648,456</u>	<u>13,948,456</u>	<u>8,300,000</u>
Total Liabilities	<u>13,984,015</u>	<u>14,642,812</u>	<u>658,797</u>
Equity			
Nonspendable fund balance	76,748	76,748	-
Restricted fund balance	12,085	14,420	2,335
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	1,580,853	2,912,458	1,331,605
Net investment in fixed assets	2,237,944	10,035,987	7,798,042
Amount provided for OPEB liability	(258,608)	(258,608)	-
Amount provided for pension	(4,473,977)	(4,473,977)	-
Restricted for retirement of long-term debt	(48,253)	(8,236,463)	(8,188,209)
Total Equity	<u>753,326</u>	<u>1,697,098</u>	<u>943,773</u>
TOTAL LIABILITIES & EQUITY	<u>14,737,341</u>	<u>16,339,910</u>	<u>1,602,570</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of January 31, 2024

	Year To Date 01/31/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	3,045,254	3,296,484	(251,230)	5,242,873	5,651,115	(408,242)
Revenue from districts - special education	734,415	687,129	47,287	1,337,165	1,177,935	159,229
Revenue from districts - prior year adjustments	3,479	-	3,478	3,478	-	3,479
Total District per pupil revenues	3,783,148	3,983,613	(200,465)	6,583,516	6,829,050	(245,534)
Other Local Revenues						
Interest	36,201	19,355	16,846	50,027	33,181	16,846
Student activity fees	5,905	7,599	(1,694)	13,503	15,197	(1,694)
Restricted contributions	2,335	-	2,335	3,050	3,000	50
Refunds of prior year expenditures	7,961	-	7,961	7,961	-	7,961
Miscellaneous local revenues	344	16,900	(16,556)	24,142	28,971	(4,829)
Total Other Local Revenues	52,746	43,854	8,892	98,683	80,349	18,334
State Revenues						
Health services subsidy (SHARRS)	8,217	-	8,217	8,217	-	8,217
PCCD school mental health grant	4,766	35,000	(30,234)	70,000	70,000	-
PCCD physical school safety & security grant	62,188	35,000	27,188	70,000	70,000	-
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	22,236	7,232	15,005	29,468	14,464	15,005
Total State Revenues	117,598	97,422	20,176	197,877	174,655	23,222
Federal Revenues						
IDEA pass-through	-	-	-	26,849	26,849	-
Title I	108,623	77,421	31,202	230,360	232,263	(1,903)
Title II	17,820	10,455	7,365	17,820	23,524	(5,704)
Title III	14,990	-	14,990	14,990	18,018	(3,028)
Title IV	12,501	7,774	4,727	18,183	17,491	692
Federal school lunch program	203,930	217,157	(13,227)	432,196	434,314	(2,118)
ESSER II	37,508	-	37,508	37,509	-	37,509
ARP ESSER	334,428	282,491	51,938	531,611	564,981	(33,370)
ARP ESSER learning loss	5,725	-	5,724	5,725	-	5,725
ARP ESSER summer programs	6,114	-	6,114	6,114	-	6,114
Total Federal Revenues	741,639	595,298	146,341	1,321,357	1,317,440	3,917
Other Financing Sources						
Proceeds from bonds	8,063,782	-	8,063,782	8,063,782	-	8,063,782
Total Other Financing Sources	8,063,782	-	8,063,782	8,063,782	-	8,063,782
TOTAL REVENUES	12,758,913	4,720,187	8,038,726	16,265,215	8,401,494	7,863,721
EXPENDITURES						
Salaries						
Regular Instruction	828,870	781,629	47,242	1,610,499	1,563,257	47,242
Instructional Assistants	211,916	228,682	(16,766)	440,598	457,364	(16,767)
Special Education	44,512	73,077	(28,566)	117,589	146,155	(28,566)
Administration	343,486	346,217	(2,730)	608,820	610,281	(1,462)
Student & Staff Support	192,404	225,677	(33,273)	394,531	427,803	(33,272)
Noninstructional	33,925	37,286	(3,361)	66,297	69,658	(3,362)
Total Salaries	1,655,113	1,692,568	(37,454)	3,238,334	3,274,518	(36,186)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of January 31, 2024

	Year To Date 01/31/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Other Compensation						
Employee insurance opt-out	3,346	2,596	750	5,249	4,500	750
Bonuses	137,500	165,500	(28,000)	137,500	165,500	(28,000)
Total Other Compensation	140,846	168,096	(27,250)	142,749	170,000	(27,250)
Benefits						
Medical insurance	394,504	420,839	(26,336)	695,103	721,439	(26,335)
Dental insurance	33,400	30,522	2,878	55,202	52,323	2,878
Life insurance	15,348	10,145	5,204	22,594	17,391	5,203
Other group insurance	5,930	8,141	(2,211)	11,746	13,957	(2,211)
Social security contributions	133,224	129,308	3,915	254,069	250,154	3,916
PSERS defined benefit plans	247,115	256,524	(9,408)	476,239	485,646	(9,409)
Tuition reimbursement	12,354	16,137	(3,784)	23,880	27,665	(3,783)
Unemployment compensation	10,762	8,795	1,968	27,724	25,756	1,967
Workers' compensation	11,281	16,931	(5,651)	17,736	16,931	804
Retirement contributions - non-PSERS	60,085	65,497	(5,412)	123,534	128,913	(5,378)
Other employee benefits	3,607	8,055	(4,447)	9,361	13,808	(4,447)
Total Benefits	927,610	970,894	(43,284)	1,717,188	1,753,983	(36,795)
Professional & technical services						
Other contracted teaching services	-	10,500	(10,500)	10,500	21,000	(10,500)
Summer program services	13,440	27,500	(14,060)	70,940	75,000	(4,060)
Special education services	-	10,618	(10,618)	12,742	21,237	(8,495)
Other professional services	366,995	31,307	335,688	401,302	62,613	338,688
Professional development	5,881	26,203	(20,321)	40,827	44,918	(4,091)
Student health services	8,314	-	8,314	8,314	-	8,314
IT services	9,036	7,573	1,462	17,445	12,982	4,462
Audit services	20,956	18,894	2,063	20,956	18,895	2,063
Payroll services	10,079	9,974	104	17,204	17,098	104
Legal services	2,613	5,834	(3,221)	6,779	10,000	(3,221)
Business services	46,305	45,299	1,006	79,380	77,657	1,724
Security services	100,956	84,884	16,072	145,515	145,515	-
Total Professional & technical services	584,575	278,585	305,989	831,903	506,915	324,988
Property services						
Building rental & CAM	14,105	12,618	1,488	23,117	21,630	1,487
Maintenance & repairs	66,945	248,182	(181,238)	375,560	425,455	(49,896)
Utilities	49,900	54,460	(4,559)	98,881	93,359	5,522
Copier leases	16,434	15,485	949	27,495	26,547	949
Other rentals	591	-	590	590	-	591
Total Property services	147,974	330,745	(182,770)	525,643	566,991	(41,347)
Other purchased services						
Student transportation	-	11,725	(11,725)	15,725	23,450	(7,725)
Auto insurance	785	522	264	1,158	894	264
General property & liability insurance	11,266	10,486	779	18,755	17,977	779
Other insurance	4,622	3,195	1,427	6,905	5,477	1,427
Telecommunications services	21,116	29,927	(8,810)	42,493	51,303	(8,810)
Postage & shipping	3,268	2,156	1,111	4,807	3,696	1,111
Advertising	203	929	(725)	867	1,592	(725)
Printing & binding	-	53	(54)	-	54	(54)
Food service management - food costs	210,358	175,275	35,083	355,467	350,549	4,918
Travel	139	875	(736)	763	1,500	(737)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of January 31, 2024

	Year To Date 01/31/2024			Year Ending 06/30/2024		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Miscellaneous purchased services	-	5,307	(5,307)	3,791	9,097	(5,306)
Total Other purchased services	251,757	240,449	11,307	450,731	465,589	(14,859)
Supplies						
Instructional supplies	54,617	59,945	(5,327)	99,435	102,762	(3,327)
Special education supplies	1,665	12,299	(10,635)	10,450	21,085	(10,635)
Health supplies	1,104	6,324	(5,219)	9,428	12,646	(3,219)
Administration	2,597	17,346	(14,749)	16,986	29,737	(12,749)
Maintenance Supplies	27,007	22,936	4,071	43,391	39,319	4,071
Food	-	3,701	(3,701)	4,230	6,344	(2,114)
Meals & refreshments	2,158	107	2,050	2,157	108	2,050
Books & curricula	70,233	150,214	(79,980)	177,635	187,981	(10,346)
Tech supplies & software	29,593	18,822	10,771	32,323	21,551	10,771
Other general supplies	428	6,043	(5,615)	6,471	12,086	(5,615)
Total Supplies	189,402	297,737	(108,335)	402,506	433,619	(31,114)
Property, furniture & equipment						
Furniture & equipment	42,753	19,418	23,336	48,276	24,941	23,336
Computers	-	-	-	30,900	30,900	-
Property, furniture & equipment	42,753	19,418	23,336	79,176	55,841	23,336
Other expenditures						
Dues & fees	27,571	22,459	5,111	43,714	38,603	5,111
Bank fees	343	26	317	362	45	317
Interest expense	134,660	2,323	132,338	351,613	3,982	347,630
Late fees	35	29	5	56	50	6
Scholarships	-	-	-	3,000	3,000	-
Fees for student activities/trips	6,598	8,058	(1,460)	14,655	16,116	(1,460)
Other expenditures	169,207	32,895	136,311	413,400	61,796	351,604
Other uses of funds - debt service						
Redemption of principal	7,625,361	431,806	7,193,555	7,680,361	740,239	6,940,122
Other uses of funds - debt service	7,625,361	431,806	7,193,555	7,680,361	740,239	6,940,122
TOTAL EXPENDITURES	11,734,598	4,463,193	7,271,405	15,481,991	8,029,491	7,452,499
CHANGE IN FUND BALANCE	1,024,315	256,994	767,322	783,224	372,003	411,221

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
01/19/2024	Lintons Food Service Management	Food service management - food costs	For The Month: December 2023	34,560.20
01/03/2024	Builders Door and Hardware, Inc.	Building maintenance & repairs	Job: LV Dual Language Re-Key 50% deposit	9,000.00
01/08/2024	Charter Choices, Inc.	Accounting services	Service performed per contract for the month.	6,615.00
01/19/2024	PPL Electric Utilities - 20029	Electricity	Acct Num-ber#98220-20029 - Meter 300959298 Usage from Nov 30 - Jan 3	3,649.79
01/18/2024	UGI Utilities, Inc.8355	Natural gas	Account Number 411002358355 billing period 11/22/2023 to 12/26/2023 (35 days)	3,422.14
01/23/2024	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0277014-000 copier rental - Coverage Period	2,278.59
01/30/2024	Uline	General supplies	12/31/2023-01/30/2024 12-16GAL 1.5MIL BLK TRASH LINER 40-45GAL 2.5MIL BLACK TRASH ULINE SIMPLE TOUCH GLVS CLEAR-M	2,071.88
01/23/2024	Dual Temp Company, Inc.	Building maintenance & repairs	Quarterly Maintenance Contract Invoice for LV Dual Language Charter School Billed Quarterly: 1950.00 January 1, 2024 - December 31, 2025	1,950.00
01/24/2024	601 Broad Development Group, LLC	Rental of land & buildings	Additional Space Rent	1,802.50
01/03/2024	Uline	General supplies	4X30 CHARCOAL GRAY WATERHOG MAT, ULINE SIMPLE TOUCH GLVS CLEAR-M, 12'X1000' ALUMINUM FOIL ROLL, ODOBAN ODOR ELIMINATOR 1 GAL	1,777.27
01/03/2024	601 Broad Development Group, LLC	Rental of land & buildings	Additional Space Rent	1,750.00
01/08/2024	Agentis Plumbing	Building maintenance & repairs	Service call: 12/18/23	1,505.00
01/26/2024	Valley Youth House	Other professional services	For the period of: 02-Dec-2023 to 31-Dec-2023	1,352.20
01/03/2024	LAROS SILK MILL MASTER ASSOCIATION, INC	Dues & fees	Condo fee	1,116.60
01/26/2024	Gorman & Associates, P.C.	Audit services	Final billing for the 22-23 audit	1,100.00
01/23/2024	Elba L Gonzalez	Tuition reimbursement	College/ University Name: Columbia Southern University Course: PUA 5305- Public Finance and Budgeting 11/08/2023 - 01/16/2024	1,092.00
01/30/2024	Stotz & Fatzinger Office Supply	General supplies	Officemate Round Head Fasteners 1' Shank - 0.38' Head 100 / Box - Brass	1,070.00
01/22/2024	Palmeri Transportation Inc	Fees for student activities/trips	trip# 8635 15-Dec-2023 8:45 Language Charter Zoellner Arts Center - Lehigh	986.70
01/24/2024	LAROS SILK MILL MASTER ASSOCIATION, INC	Rental of land & buildings	Condo Fee There is a credit on the account for \$116.60 from the January payment of 1116.60 . new payment \$1000.	883.40
01/30/2024	Republic Services	Disposal services	Acct #3-0282-1057560 -2 Waste Container 8 Cu Yd, 4 Lifts Per Week Pickup Service 02/01-02/29 Recy-	876.72

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
01/16/2024	Verizon Wireless	Telecommunications services	cling Service 02/01-02/29 Account # 823032866-00001 - Nov 26 Dec 25	829.39
01/08/2024	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period January 2024	701.64
01/08/2024	Peoples Security Bank Trust	Other professional services	Commercial Loan Documentation / 601 Broad Development Group, LLC Professional Services Rendered through November 30, 2023 PSB&TLOAN/601	612.00
01/23/2024	Valley Youth House	Other professional services	For the period of: 04-Nov-2023 to 01-Dec-2023	571.35
01/19/2024	PenServ	Dues & fees	Q4 2023 Administration Fees	361.69
01/23/2024	Smart Digital Tech	Technology supplies & software	Managed services for January 2024 Smart Digital Tech Managed CCTV Support Services Monthly Agreement.	350.00
01/22/2024	Kistler O'Brien	Building maintenance & repairs	ENGLV Trip SRV Engineered Service Trip Charge TOOLS: 8 foot ladder; heat detectors. 12 foot ladder for DD w/o test switches. INFO: Panel does not report to adjoining apartment AHJ NEEDS TO BE SENT TO BRYCER	346.50
01/23/2024	Kistler O'Brien	Building maintenance & repairs	Fire Alarm Trouble	330.00
01/08/2024	Michelle Guzman	Professional educational services - other	After School Fitness Club Service Week 12: 12/11 to 12/14/23	270.00
01/18/2024	Cintas Corporation # 101	General supplies	Supplies	257.54
01/08/2024	Purchase Power	Postage & shipping	Acct #8000-9090-0721-6661	236.89
01/08/2024	UGI Utilities, Inc. 6790	Natural gas	Account #411013396790 Billing Period: 11/22/2023 to 12/26/2023 (35 days)	219.34
01/30/2024	Stotz & Fatzinger Office Supply	General supplies	Business Source Plain Peel/Seal Business Envelopes - Business - #10 - 9 1/2' Width x 4 Tombow Original Mono Correction Tape - Post-it® Dispenser Notes - 1200 - 3'	203.99
01/18/2024	Cintas Corporation # 101	General supplies	Supplies	191.97
01/08/2024	All Affordable Pest Control	Extermination services	General Pest Control Service	180.00
01/03/2024	Lakeshore Learning Materials	General supplies	MAGNA-TILES - CLASS SET	149.49
01/08/2024	RCN	Telecommunications services	Acct #4201-0782615-01	143.57
01/19/2024	Tara Weaver	Other employee benefits	Gym reimbursement	90.00
01/19/2024	PPL Electric Utilities - 40013	Electricity	Acct Number#68577-40013 - Meter 301499155 Usage from Nov 30 - Jan 3	78.64
01/19/2024	601 Broad Development Group, LLC	Rental of land & buildings	Short paid January rent for the additional space by \$52.50	52.50
01/19/2024	601 Broad Development Group, LLC	Water & sewage	Meter 12 & Meter 13 There is a credit on the	52.02

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

Payment Date	Vendor Name	Account title	Memo	Amount
			account for overpaid utility bill. The balance owed with the new water bill is \$52.02. You can pay that amount to make your ledger balance zero. (\$88.88 prepayment of \$36.86 making balance 52.02.) from Jamie Terpstra.	
01/08/2024	Fraser Advanced Informa- tion Systems	Copier leases	Acct. No. LV17 Sales Order #SO330269	14.25
01/19/2024	Fraser Advanced Informa- tion Systems	Copier leases	Acct. No. LV17 Sales Order #SO332009	9.25
Sum Total				85,112.01

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2023-24 as of 01/31/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds	
Allentown City SD	121390302	1,367,277.29	436,378.88	1,803,656.17	1,617,178.16	.00	.00	186,478.01
Bethlehem Area SD	120481002	1,412,124.65	255,840.00	1,667,964.65	1,146,231.74	.00	.00	521,732.91
Boyerstown Area SD	114060753	7,576.30	.00	7,576.30	.00	6,493.97	.00	1,082.33
Catasauqua Area SD	121391303	15,108.52	.00	15,108.52	10,791.80	.00	.00	4,316.72
East Penn SD	121392303	8,404.70	.00	8,404.70	8,404.71	.00	.00	-.01
Easton Area SD	120483302	67,197.57	19,448.96	86,646.53	74,268.46	.00	.00	12,378.07
Nazareth Area SD	120484803	14,366.76	.00	14,366.76	14,366.76	.00	.00	.00
Northampton Area SD	120484903	40,083.90	.00	40,083.90	28,631.35	.00	.00	11,452.55
Parkland SD	121395103	15,122.66	.00	15,122.66	12,602.22	.00	.00	2,520.44
Quakertown Community SD	122098403	18,866.23	.00	18,866.23	10,780.72	.00	.00	8,085.51
Salisbury Township SD	121395603	4,295.77	.00	4,295.77	7,159.65	.00	.00	-2,863.88
Saucon Valley SD	120486003	5,586.54	22,747.43	28,333.97	28,333.97	.00	.00	.00
Southern Lehigh SD	121395703	18,683.62	.00	18,683.62	16,014.53	.00	.00	2,669.09
Whitehall-Coplay SD	121397803	50,559.56	.00	50,559.56	42,781.16	.00	.00	7,778.40
Totals:		3,045,254.07	734,415.27	3,779,669.34	3,017,545.23	6,493.97	.00	755,630.14
				3,779,669.34	3,017,545.23	6,493.97	.00	3,024,039.20

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 01/31/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,252,493.20	623,476.32	2,875,969.52	2,899,993.07	.00	24,023.55	2,875,969.52	.00
Bethlehem Area SD	120481002	2,223,494.49	388,044.90	2,611,539.39	2,610,309.94	.00	.00	2,610,309.94	1,229.45
Boyerstown Area SD	114060753	12,987.94	.00	12,987.94	.00	12,987.94	.00	12,987.94	.00
Catasauqua Area SD	121391303	36,533.07	.00	36,533.07	36,533.07	.00	.00	36,533.07	.00
East Penn SD	121392303	77,961.74	.00	77,961.74	77,961.74	.00	.00	77,961.74	.00
Easton Area SD	120483302	147,421.14	37,618.49	185,039.63	185,039.63	.00	.00	185,039.63	.00
Nazareth Area SD	120484803	39,972.19	.00	39,972.19	40,549.42	.00	577.23	39,972.19	.00
Northampton Area SD	120484903	52,907.72	.00	52,907.72	52,907.72	.00	.00	52,907.72	.00
Parkland SD	121395103	14,408.45	.00	14,408.45	14,408.45	.00	.00	14,408.45	.00
Pen Argyl Area SD	120485603	15,581.69	.00	15,581.69	.00	15,581.69	.00	15,581.69	.00
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	11,562.30	.00	11,562.30	16,494.83	.00	.00	16,494.83	-4,932.53
Salisbury Township SD	121395603	63,147.78	.00	63,147.78	64,579.71	.00	.00	64,579.71	-1,431.93
Saucon Valley SD	120486003	8,672.41	18,169.14	26,841.55	27,281.12	.00	.00	27,281.12	-439.57
Southern Lehigh SD	121395703	34,219.66	.00	34,219.66	34,219.66	.00	.00	34,219.66	.00
Whitehall-Coplay SD	121397803	104,028.23	.00	104,028.23	104,028.23	.00	.00	104,028.23	.00
Wilson Area SD	120488603	4,251.43	.00	4,251.43	8,233.37	.00	.00	8,233.37	-3,981.94
Totals:		5,099,643.44	1,067,308.85	6,166,952.29	6,172,539.96	28,569.63	24,600.78	6,176,508.81	-9,556.52

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 01/31/2024**

District	AUN	Amounts Due			Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds	
Allentown City SD	121390302	2,490,819.69	510,565.43	3,001,385.12	3,001,385.12	.00	3,001,385.12	.00
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
Boyerstown Area SD	114060753	12,326.79	.00	12,326.79	.00	12,326.79	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	6,868.31	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	4,254.01	51,584.81	51,688.35	.00	51,688.35	-103.54
Easton Area SD	120483302	115,368.94	.00	115,368.94	116,640.56	.00	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	.00	3,715.43	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	23,590.86	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	26,940.74	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	15,810.97	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	30,726.72	.00	30,726.72	-.14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	15,542.84	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	19,780.75	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	124,525.17	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	61,602.10	.00	61,602.10	.00
Totals:		5,105,955.43	884,426.25	5,990,381.68	5,977,218.76	16,042.22	5,991,989.36	-1,607.68