

Lehigh Valley Dual Language Charter School

Board of Trustee Meeting

Agenda

Tuesday – September 20, 2022

6:00 p.m. Public Meeting

Executive Session

1. Approval of LVDLCS August 23, 2022 Board Meeting Minutes
2. CEO/COO and Principal's Report
 - Open House Reflection
 - Family Visitation Reflection
3. Courtesy of the Floor – Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Renovation Updates
 - W2A Analysis of Acoustical Quotes Documents
 - Political Activities Policy – Second Reading
 - Summer School Budget Reconciliation - Informational
6. New Business
 - Dr. Zumba – New Board Member - Approval
 - Reauthorization Application Update – Informational
 - Proposed Fund Balance Designation – Approval
 - 2022-2023 After School Program Proposal - Approval
 - Construction Safety Committee Meeting – Informational
 - Lil' Shopper's Shoppe Traditional Sales Agreement - Approval
 - 2022-2023 LVDLCS Organizational Chart
 - Discard List – Approval
 - 2022 PA Latino Convention– Sept 29-Oct 1, 2022 -Announcement
 - 2022 National Hispanic Heritage – Sept 15, 2022 -Announcement
7. Personnel
 - Ethel Acevedo- Resignation
 - Ian Gallagher – Resignation
 - Nicholas Lambert – New Hire – ELA Teacher
8. Other
 - a. Courtesy of the Floor – Non Agenda Items
 - b. Public Comment and Correspondence
 - LVDLCS September 2022 Newsletter
 - Staff Thank –you notes
 - News Article
9. Next Board Meeting-Tuesday, October 18, 2022, at LVDLCS at 6:00 p.m.
10. 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 August 23, 2022 - 6:00 p.m.

Welcome and Introductions

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

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

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

Visitor: Dr. Zumba

Google Meet Present: Mr. Agosto, Ms. L. Figueroa, Ms. Santiago, Ms. P. Rivera, Ms. Bookman, Ms. Montes

Approval of Minutes

Mrs. Gutierrez requested a review of the board meeting minutes for the month of July 19th, 2022.

Mr. Lopez called for a motion to **approve the July 19th, 2022 meeting minutes**. Motion was seconded by Ms. Parrales. Motion was approved unanimously.

1. School Activities

- July 5th - July 28th: LVDLCS Summer Program (see attached Event Report)
- August 11th: Student letters mailed to homes
- August 15 - 22nd: New Staff Induction Week
- August 16th - 18th: Smart Start Kinder Program (Event Report will be provided at meeting)
- August 18th: Moravian Academy Language Immersion Conference
- August 22nd - 26th: Staff Professional Development Week
- August 26th: Family Visitation Day (9:00 a.m. - 11:00 a.m.)

Upcoming Events

- August 29th: First Day of School!
- September 7th: Open House (6:00 p.m. - 7:30 p.m.)
- September 7th - 9th: Coach ELA Assessments
- September 14th & 15th: Coach Math Assessments

2. Facilities

- Technology – Determining status of the school PA system
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 464 (as of 8/15/22)

LVDLCS Board Meeting Minutes – August 23, 2022

- Transportation – waiting for district bus lists
- Waiting List – 25
- PIMS – All reports have been submitted on time.

4. Community Support

- Scheduling Safe2Say Training in partnership with Sandy Hook Promise

5. Student Services

- Working with Center for Humanistic Change to schedule student programming for 2022-2023

6. Programs

1. Writing Professional Development for staff provided by Intermediate Unit 20
2. Social Studies Curriculum Professional Development provided by Savvas

7. Leadership Team Meetings – held weekly

Financial Report and Approval of Payments:

Mrs. Gutierrez guided the Board through the review of finances, LVDLCS's Balance Sheet at July 31st showed Cash (Checking Account + Investments) at \$1.6M+, and has nearly returned to FY21 levels after a capital outlay in Summer '21. The school's Fund Balance (Assigned + Unassigned + Net Income) at 07/31/22 has grown to \$1.87M, while Accounts Payable is \$237K and Accrued Payroll has declined to \$410K. For the 1 month ending 07/31/2022, the school has an operating surplus of \$91K, and its financial health metrics remain strong: Current Ratio = 2.2 (Standard = 1.1), Debt Ratio = 65.9% (Standard = Less than 85%), while Days COH is low (14 Days, compared to a 60-Day Standard)

Mrs. Gutierrez called for a motion to **approve the fiscal year financial report ending July 31, 2022 and for the list of bills to be paid**. Motion was made by Ms. Weaver seconded by Ms. Parrales. Motion was passed unanimously.

Old Business

- **Renovation Update** – Temporary Certificate of Occupancy – Extension was granted to the school until September 23, 2022. The pavement doesn't have a definitive date of completion due to delays in the chain supply and shortage of labor force.
- **W2A Analysis of Acoustical Study Results and Bid Documents** – A K-13 spray was the last recommendation for the gym. If the cost is less than \$21,000 no bids will be necessary.
- **Schoolwide Title 1 Comprehensive Plan 2022-2025** - The plan was posted on the school website for 30 days for review. After approval, the document will be submitted to PDE. This is a working document which gets updated annual as needed.

Mr. Lopez called for a motion to approve **the Schoolwide Title 1 Comprehensive Plan 2022-2025 as presented**. Motion was seconded by Ms. Weaver. Motion was accepted unanimously.

- **Update on Scholarship Fundraising Activities/Wish list-** The administration will be meeting with Brook Mitman Rivera; she has been an executive for nonprofit organization and has helped with fundraising. The school has created a wish list at her request to see how she can help the school.

Dr. Rance-Roney called for a motion to **approve to continue the conversations with Ms. Mitman regarding Fundraising for the school as presented.** Motion was seconded by Mr. Lopez. Motion was accepted unanimously.

New Business

- **LVDLCS ARP ESSER Health and Safety Plan** This is the health and safety plan that was required when we returned after Covid-19. The ARP/ESSER grants require that the plan be reviewed /revised if needed and approved every 6 months. It was last reviewed/revised/approved at the February meeting.

Dr. Rance-Roney called for a motion to approve the **LVDLCS ARP ESSER Health and Safety Plan as required by ARP/ESSER grants.** Motion was seconded by Ms. Parrales. Motion was accepted unanimously.

- **Safety and Mental Health ESSER Grant of 140K** – This is a new grant available that the school has submitted. 70K is being allocated to the salary of the new guidance counselor and the other 70K to change all the locks in the school as they don't look from the inside.

Mr. Lopez called for a motion to approve **the submission to the Safety and Mental Health ESSER Grant of 140K as presented.** Motion was seconded by Mr. Santana. Motion was accepted unanimously.

- **Mental Health/ Physical Health Time** – The administration is working to alleviate stress from staff by offering 2 hours per month per employee so it can be used without the stress of using PTO time. This will be in the two hour blocks either from 8-10a.m. or 2-4p.m. The time cannot be accumulated and no rollover. Time will be approved by the administration. Time needs to be coordinated with their team.

Mr. Lopez called for a motion to approve **The Mental Health/ Physical Health Time of 2 hours per month as presented.** Motion was seconded by Ms. Weaver. Motion was accepted unanimously.

- **Staff Attendance to the Moravian Spanish Immersion Conference** – This event was canceled without notice to attendees.
- **Board Participation in PA Coalition of Charter School Conference in Lancaster, PA-** Any board member interested in attending needs to notify the administration.
- **PSSA Data Summary** - The summary provided the numbers and percentages of our student performance on the 2022 PSSA. In addition, 2019 (pre-pandemic) data was included to serve as a comparison of LVDLCS student performance pre and post pandemic.
- **Discard Old Teacher Desk** – Teacher's desk were replaced and the old desk will be discarded/donated.

Mr. Lopez called for a motion to approve **the discard list of old teacher's desk as presented.** Motion was seconded by Ms. Parrales. Motion was accepted unanimously

- **The Preferred Mortgage Savings Plan** – Cross Country Mortgage would like have a relationship with the school and be able to offer mortgage savings plans through their bank to all employees. The program would assist employees with savings towards closing cost for the purchase of a home up to \$2,000. The school solicitor reviewed and approved the Memorandum of Understanding.

Ms. Weaver called for a motion to **permit the administration to sign a Memorandum of Understanding with Cross Country Mortgage and offer the benefits to the staff as presented.** Motion was seconded by Mr. Santana. Motion was accepted with one abstention.

- **Political Activities Policy** – First Reading - The Board recognizes and encourages the right of its employees, as citizens, to engage in political activity. However, district property and district time, paid for by the citizens, may not be used for political purposes when performing assigned duties.
- **Summer School Report** – The Summer Program is designed to provide additional educational opportunities to students with a focus on Reading and Math. In addition, the Summer Program provides remediation for those students who need to attend in order to advance to the next grade for the upcoming school year.

Personnel

- Jennelle Billingsby – Resignation – Middle School Teacher
- Phillip Ciccarone – New 7/8 Math Teacher
- Daniel Class – New Social Worker/Counselor
- Ian Gallagher – New 7/8 ELA Teacher
- Joanna Adames – New Part Time Cafeteria Staff

Mr. Lopez called for a motion to approve all personnel as presented. Motion was seconded by Mr. Santana. Motion was accepted unanimously.

Courtesy of the Floor – Non Agenda Items

- Dr. Zumba self-Introduction – Potential Board Member

Public Comment and Correspondence

- Ms. Bookman – Thank you for the 2 mental health hours

Other

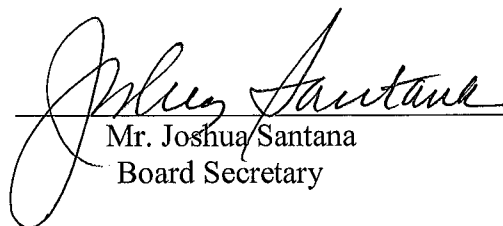
- None

Next Board Meeting will be Tuesday September 20, 2022 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Ms. Weaver seconded by Ms. Parrales. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 7:22 p.m.

Respectfully signed and submitted for approval by:


Mrs. Raiza Gutierrez
President


Mr. Joshua Santana
Board Secretary

Lehigh Valley Dual Language Charter School
Board Meeting
CEO/COO and Principal's Report
September 20, 2022

1. School Activities

- August 26th: Family Visitation Day (9:00 - 11:00 AM)
- August 29th: First Day of School!
- September 8th: Open House (6:00 - 7:30 PM)
- September 19th: Start of the After School Program

Upcoming Events

- September 21: Mayor Tuerk Visit to 7th/8th grade (1:30 PM)
- September 29th/30th: College Fair for 8th Grade
- October 5th: School Closed/Offices Open
- October 10th: Professional Development / Data Review Day

2. Facilities

- Technology – All classrooms have working chromebooks/carts. Extra chromebook options being explored
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)
- **Business Office**
 - Enrollment – 457 (as of 9/13/2022)
 - Transportation – All students with completed Act 372 forms have transportation
 - Waiting List – 25
 - PIMS – All reports have been submitted on time.
- **Community Support**
 - Scheduling Safe2Say Training in partnership with Sandy Hook Promise
- **Student Services**
 - Working with Center for Humanistic Change to schedule student programming for 2022-2023
- **Programs**
 - 1. After School Program beginning 9/19/19 - enrollment information will follow
- **Leadership Team Meetings – held weekly**



Open House

September 8, 2022 (6:00 – 7:30 PM) Kindergarten – 8th Grade

Purpose of the Event	The Open House is designed to allow parents and children to visit the school building, classroom and meet their teacher. The teachers use this time to share important information with the families about expectations for the school year. In addition, there are Title I information sessions and literacy sessions available to LVDLCS Families.
Attendees of the Event	All administrative staff and instructional staff are present in the building for this event. Board Members: Claudia Pinales, Raiza Guitierrez
Positive Outcomes	<ul style="list-style-type: none"> • Parents and students enjoyed visiting their classrooms • Parents and students participated in Title I programming and had access to free books • Parents expressed that they enjoy the open house format that allows them to visit multiple classrooms, specialist classrooms, and meet several teachers • Parents were able to see our new STEM classroom and Community Center / Music Room. Numerous parents stopped to talk to administration about how excited they were about the new music program and the new space!
Recommendations	<ul style="list-style-type: none"> • Continue to search for outside agencies that are interested in providing information about services and student support
Additional Comments	This activity also serves as a Title I School-Wide Event – Title I information was provided to parents specific to ESL, Special Education, and a family literacy station

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
95 (224 total people)	190



Family Visitation Day
August 26, 2022 (9:00 AM – 11:00 AM) Kindergarten – 8th Grade

Purpose of the Event	The Family Visitation Day is designed to allow parents and children to visit the school building and classroom to become comfortable with the new school year. It provides an opportunity for school supplies to be brought into school before the first day. This event also makes parents more comfortable with dropping students off on the first day without the expectation of walking them to their classrooms.
Attendees of the Event	All administrative staff and instructional staff are present in the building for this event.
Positive Outcomes	<ul style="list-style-type: none"> • Parents and students enjoyed visiting their classrooms • Parents and students expressed excitement at the upcoming school year and appreciation for being able to drop off supplies early • Students shared that they enjoyed being able to see their friends and their classrooms • Provides staff the opportunity to meet students that are new to LVDLCS before the first day of school
Recommendations	<ul style="list-style-type: none"> • Continue to look for community organizations that can share services with families
Additional Comments	<ul style="list-style-type: none"> • Attendance was consistent from 2021 to 2022 despite many parents not being connected to Class Dojo due to an archiving issue • When archiving classes next year make sure it does not delete users!

<u>Number of Families that Attended</u>	<u>Number of Volunteer Hours Completed</u>
87 (210 total people)	174

Lehigh Valley Dual Language Charter School

Financial Statements

As of August 31, 2022

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September 2022

**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.

August Board Summary:

LVDLCS's Balance Sheet at August 31st showed Cash (Checking Account + Investments) at \$1.6M+, and has nearly returned to FY21 levels after a capital outlay in Summer '21. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 08/31/22 has grown to \$2.7M, while Accounts Payable is -\$82K and Accrued Payroll has declined to \$234K. For the 2 months ending 08/31/2022, the school has an operating surplus of \$556K, and its financial health metrics remain strong: Current Ratio = 3.0 (Standard = 1.1), Debt Ratio = 63.4% (Standard = Less than 85%), while Days COH is low (17 Days, compared to a 60-Day Standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$1,632,177 at August 31st, a decrease of \$453K from the prior year-end (6/30/2022) as July was a three-payroll month.
- Total Current Liabilities on August 31, 2022 represent a \$587,921 decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months and a \$289K reduction in Accounts Payable/Accrued Expenses. These reductions are partially offset by the school's use of its \$200K Line of Credit to manage cashflow in August (the line was repaid in September).
- The building purchase in August 2021 is reflected as a Fixed Asset (\$9.8M) and as a Long-Term Liability (\$7.5M) on the Balance Sheet, as well as on the Budget-to-Actual report in a separate expense section.

2. Budget to Actual for the Two (2) Months Ended August 31, 2022

- YTD Revenues from Local School Districts of \$991,461 are below budget by \$26K (despite enrollment growth to 459) as the number of Special Education students has decreased (from 29 to 25).
- YTD Expenses of \$593,008 are below budget (by +\$361K) through two months of activity as the school's operating costs are reduced over the summer. Variances in Personnel, Supplies, Equipment and other areas are expected to normalize as the school resumes regular instructional hours in September.
- The school is opening the 22-23 school year with an Operating Surplus of \$555,768, a figure that mirrors the reduction in Current Liabilities (summer pay to 10-month staff and the reduction of A/P). This surplus is likely to decrease as expense variances normalize (as noted previously). We will look to produce year-end projections in the upcoming Fall months.

Lehigh Valley Dual Language Charter School Comparative Balance Sheets - Summary

Prior Year and Current Month

	Year Ending 06/30/2022	Period Ending 07/31/2022	Month Ending 08/31/2022
ASSETS			
Current Assets			
Cash & cash equivalents	818,856	300,501	362,362
Investments	1,266,655	1,268,232	1,269,815
District receivables	219,178	633,136	1,168,565
Federal receivables	531,530	454,350	2,501
Other receivables	18,980	18,980	18,980
Other current assets	9,917	71,914	10,740
Total Current Assets	2,865,116	2,747,113	2,832,963
Noncurrent Assets			
Fixed assets	9,797,347	9,797,347	9,797,347
Other noncurrent assets	828,920	828,920	828,920
Total Noncurrent Assets	10,626,267	10,626,267	10,626,267
TOTAL ASSETS	13,491,383	13,373,380	13,459,230
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts payable & accrued expenses	18,980	18,980	18,980
Due to other funds	-	(1,261)	(1,261)
Due to districts	-	321,568	(82,001)
Accounts Payable	205,383	3,390	-
QB Legacy AP	224,363	342,677	(64,282)
Total Accounts payable & accrued expenses	608,918	410,088	233,883
Accrued salaries & benefits	713,415	588,415	788,415
Current portion of debt	-	-	759
490-Other current liabilities	-	-	759
Total Current Liabilities	1,546,696	1,341,180	958,775
Long-term liabilities			
Long-term notes & leases payable	7,576,098	7,527,115	7,527,115
Pension liabilities	6,558,884	6,558,884	6,558,884
Other non-current liabilities	51,700	51,700	51,700
Total Liabilities	15,733,384	15,480,888	15,618,589
Equity			
Retained Earnings	(2,242,001)	(2,107,508)	(2,169,359)
Prepaid Sept Health ins and Rent	-	-	(288,646)
Line of credit	-	-	75,000
Total Equity	(2,242,001)	(2,107,508)	(2,169,359)
TOTAL LIABILITIES & EQUITY	13,491,383	13,373,380	13,459,230

Lehigh Valley Dual Language Charter School
Comparative Balance Sheets - Summary

Prior Year and Current Month

	Year Ending 06/30/2022	Period Ending 07/31/2022	Month Ending 08/31/2022
Total Long-term liabilities	14,186,682	14,137,699	14,137,699
Total Liabilities	15,733,378	15,478,879	15,096,474
Equity	(2,241,995)	(2,105,499)	(1,637,244)
TOTAL LIABILITIES & EQUITY	13,491,383	13,373,380	13,459,230
			(32,153)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of August 31, 2022

	Year To Date 08/31/2022	Year Ending 06/30/2023	Drivers of variance
	Actual	Operating Budget	Operating Budget
		Variance	
Average Daily Membership			
ADM - regular education	434	427	7
ADM - special education	25	29	(4)
Total Average Daily Membership	459	456	3
REVENUES			
District per pupil revenues	991,461	1,017,179	(25,718)
Other Local Revenues	7,790	8,268	(478)
State Revenues	-	-	-
Federal Revenues	149,525	122,671	26,854
TOTAL REVENUES	1,148,776	1,148,118	658
EXPENDITURES			
Salaries	133,853	268,489	(134,637)
Other Compensation	-	504	(504)
Benefits	181,532	209,973	(28,440)
Professional & technical services	34,979	37,056	(2,077)
Property services	97,018	100,162	(3,145)
Other purchased services	6,478	21,270	(14,791)
Supplies	49,487	179,180	(129,693)
Property, furniture & equipment	24,214	30,454	(6,240)
Other expenditures	16,464	8,075	8,389
Other uses of funds - debt service	48,983	98,021	(49,038)
TOTAL EXPENDITURES	593,008	953,184	(360,176)
CHANGE IN FUND BALANCE	555,768	194,934	360,834
		6,103,077	427
		78,952	29
		34,423	456
		1,661,243	
		7,877,695	
		3,548,294	
		180,000	
		1,787,431	
		212,583	
		600,976	
		413,606	
		408,969	
		52,726	
		48,447	
		588,129	
		7,841,161	
		36,534	

Lehigh Valley Dual Language Charter School

4 - Key Performance Indicators

As of August 31, 2022

	Year Ending Year To Date		Benchmark	Notes
	06/30/2022	08/31/2022		
	Unaudited	Actual		
Short-Term Indicators				
Total margin	3.1 %	0.5 %	At least 0%	FYE net income / revenue
Current ratio	1.9	3.0	At least 1.1	Current assets / current liabilities
Days cash on hand	38.5	16.9	At least 60 days	Total cash / average daily spend
Long-Term Indicators				
Fund balance	19.7 %	27.1 %	5-12%	% of revenue
Debt ratio	72.5 %	63.4 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics				
Per pupil revenues	-	17,163		Revenues / ADM
Per pupil expenditures	-	17,083		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 08/31/2022	
	Unaudited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,856	362,362	(456,494)
Investments	1,266,655	1,269,815	3,160
District receivables			
District Per Pupil - 2020-21	(2,355)	(2,355)	-
District Per Pupil - 2021-22	221,533	199,955	(21,578)
District Per Pupil - 2022-23	-	970,965	970,965
Total District receivables	219,178	1,168,565	949,387
Federal receivables			
Title I	163,322	1	(163,322)
Title II	16,253	1,048	(15,204)
Title III	12,480	211	(12,269)
Title IV	12,425	10	(12,415)
IDEA	21,774	-	(21,773)
ARP ESSER	297,894	-	(297,895)
ARP IDEA	6,145	1,231	(4,914)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	531,530	2,501	(529,029)
Other receivables	18,980	18,980	-
Other current assets	9,917	10,740	823
Total Current Assets	2,865,116	2,832,963	(32,153)
Noncurrent Assets			
Fixed assets			
Land	1,800,000	1,800,000	-
Buildings	7,310,866	7,310,866	-
Building improvements	639,713	639,713	-
Machinery & equipment	463,748	463,748	-
Furniture & fixtures	76,367	76,367	-
Accumulated depreciation on furniture & equipment	(515,525)	(515,525)	-
Construction in progress	22,178	22,178	-
Total Fixed assets	9,797,347	9,797,347	-
Other noncurrent assets			
Deferred outflows from pensions	808,260	808,260	-
Deferred outflows from OPEB	20,660	20,660	-
Total Other noncurrent assets	828,920	828,920	-
Total Noncurrent Assets	10,626,267	10,626,267	-
TOTAL ASSETS	13,491,383	13,459,230	(32,153)

LIABILITIES & EQUITY

Liabilities

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

	Year Ending	Year To Date	
	06/30/2022	08/31/2022	Increase (decrease)
	Unaudited	Actual	
Current Liabilities			
Accounts payable & accrued expenses	224,363	(64,282)	(288,646)
Accrued salaries & benefits	608,918	233,883	(375,034)
Current portion of debt			
Loans payable - current portion	588,415	588,415	-
Line of credit	125,000	200,000	75,000
Total Current portion of notes payable	713,415	788,415	75,000
490-Other current liabilities	-	759	759
Total Current Liabilities	1,546,696	958,775	(587,921)
Long-term liabilities			
Long-term notes & leases payable	7,576,098	7,527,115	(48,983)
Pension liabilities			
Other postemployment benefits (OPEB)	258,192	258,192	-
Net pension liability	5,571,494	5,571,494	-
Deferred inflows from pensions	677,858	677,858	-
Deferred inflows from OPEB	51,340	51,340	-
Total Pension Liabilities	6,558,884	6,558,884	-
Other non-current liabilities	51,700	51,700	-
Total Long-term liabilities	14,186,682	14,137,699	(48,983)
Total Liabilities	15,733,378	15,096,474	(636,904)
Equity			
Nonspendable fund balance	272,507	272,507	-
Assigned fund balance	1,590,000	1,590,000	-
Unrestricted fund balance	(7,373)	548,395	555,768
Net investment in fixed assets	1,632,835	1,681,818	48,983
Amount provided for OPEB liability	(288,872)	(288,872)	-
Amount provided for pension	(5,441,092)	(5,441,092)	-
Total Equity	(2,241,995)	(1,637,244)	604,751
TOTAL LIABILITIES & EQUITY	13,491,383	13,459,230	(32,153)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Detail

As of August 31, 2022

	Year To Date 08/31/2022			Year Ending 06/30/2023
	Actual	Operating Budget	Variance	Operating Budget
REVENUES				
District per pupil revenues				
Revenue from districts - regular education	874,303	872,709	1,594	5,236,252
Revenue from districts - special education	117,158	144,470	(27,312)	866,825
Total District per pupil revenues	991,461	1,017,179	(25,718)	6,103,077
Other Local Revenues				
Interest	3,172	4,554	(1,382)	27,318
Student activity fees	-	132	(132)	11,666
Rental revenue	3,618	3,582	36	21,492
Restricted contributions	-	-	-	3,000
Miscellaneous local revenues	1,000	-	1,000	15,476
Total Other Local Revenues	7,790	8,268	(478)	78,952
State Revenues				
Ready to Learn block grant	-	-	-	20,191
State food program revenue	-	-	-	14,232
Total State Revenues	-	-	-	34,423
Federal Revenues				
IDEA pass-through	-	-	-	21,773
Title I	562	-	563	238,662
Title II	-	4,049	(4,050)	24,297
Title III	-	2,832	(2,832)	16,993
Title IV	-	2,777	(2,777)	16,662
Federal school lunch program	-	-	-	429,834
ESSER II	77,380	66,023	11,356	396,136
ARP ESSER	69,205	46,990	22,216	516,886
ARP ESSER learning loss	1,698	-	1,699	-
ARP ESSER summer programs	340	-	339	-
ARP ESSER afterschool programs	340	-	340	-
Total Federal Revenues	149,525	122,671	26,854	1,661,243
TOTAL REVENUES	1,148,776	1,148,118	658	7,877,695

EXPENDITURES

Salaries

Regular Instruction	9,211	100,542	(91,331)	1,662,807
Instructional Assistants	6,397	45,958	(39,561)	638,067
Special Education	-	9,687	(9,687)	141,897
Administration	91,785	72,519	19,266	658,956
Student & Staff Support	21,552	31,011	(9,459)	314,695
Noninstructional	4,908	8,772	(3,865)	131,872
Total Salaries	133,853	268,489	(134,637)	3,548,294

Other Compensation

Employee insurance opt-out	-	138	(137)	6,000
Stipends	-	366	(367)	10,000

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Detail

As of August 31, 2022

	Year To Date 08/31/2022			Year Ending 06/30/2023
	Actual	Operating Budget	Variance	Operating Budget
- Bonuses	-	-	-	164,000
Total Other Compensation	-	504	(504)	180,000
Benefits				
Medical insurance	106,889	126,560	(19,670)	759,360
Dental insurance	8,204	9,069	(865)	54,412
- Life insurance	5,626	-	5,626	-
- Other group insurance	2,352	-	2,352	-
Social security contributions	7,598	15,462	(7,864)	258,975
PSERS defined benefit plans	23,712	34,074	(10,362)	520,492
- Tuition reimbursement	3,750	-	3,750	14,918
Unemployment compensation	-	-	-	31,000
Workers' compensation	17,216	17,000	216	17,000
Retirement contributions - non-PSERS	2,299	7,808	(5,510)	131,274
- Other employee benefits	3,886	-	3,887	-
Total Benefits	181,532	209,973	(28,440)	1,787,431
Professional & technical services				
- Other contracted teaching services	-	5,666	(5,666)	33,995
- Summer program services	3,480	-	3,480	-
- Special education services	-	-	-	29,454
- Other professional services	6,850	286	6,564	1,717
Professional development	664	5,049	(4,385)	30,293
Audit services	7,800	9,184	(1,384)	15,900
Payroll services	2,760	2,706	53	16,240
Legal services	475	1,667	(1,191)	10,000
Business services	12,600	12,497	102	74,984
- Security services	350	-	350	-
Total Professional & technical services	34,979	37,056	(2,077)	212,583
Property services				
Maintenance & repairs	68,542	85,315	(16,774)	511,894
Utilities	23,614	11,345	12,270	68,068
Copier leases	4,862	3,502	1,359	21,014
Total Property services	97,018	100,162	(3,145)	600,976
Other purchased services				
- Student transportation	-	-	-	27,810
- Auto insurance	434	-	434	-
General property & liability insurance	4,241	4,493	(251)	17,972
Other insurance	4,844	-	4,844	-
Telecommunications services	(8,129)	8,410	(16,539)	50,459
Postage & shipping	1,181	133	1,047	800
Advertising	-	483	(482)	2,896
Printing & binding	-	26	(27)	156
Food service management - food costs	3,907	4,866	(958)	296,360
Travel	-	496	(496)	2,977
Miscellaneous purchased services	-	2,363	(2,363)	14,176
Total Other purchased services	6,478	21,270	(14,791)	413,606
Supplies				

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Detail

As of August 31, 2022

	Year To Date 08/31/2022			Year Ending 06/30/2023
	Actual	Operating Budget	Variance	Operating Budget
Instructional supplies	12,739	30,381	(17,643)	98,265
Special education supplies	-	4,951	(4,951)	21,784
Health supplies	605	-	606	408
Administration	-	6,352	(6,352)	38,110
Maintenance Supplies	4,334	5,827	(1,494)	34,965
Food	118	-	118	7,741
Meals & refreshments	104	-	105	-
Books & curricula	22,716	122,790	(100,074)	182,506
Tech supplies & software	8,556	5,908	2,648	12,000
Other general supplies	315	2,971	(2,656)	13,190
Total Supplies	49,487	179,180	(129,693)	408,969
Property, furniture & equipment				
Furniture & equipment	24,214	454	23,760	2,726
Computers	-	30,000	(30,000)	50,000
Property, furniture & equipment	24,214	30,454	(6,240)	52,726
Other expenditures				
Dues & fees	12,233	5,589	6,644	33,531
Interest expense	1,803	1,986	(182)	11,916
Late fees	35	-	35	-
Scholarships	-	500	(500)	3,000
Fees for student activities/trips	2,393	-	2,392	-
Other expenditures	16,464	8,075	8,389	48,447
Other uses of funds - debt service				
Redemption of principal	48,983	98,021	(49,038)	588,129
Other uses of funds - debt service	48,983	98,021	(49,038)	588,129
TOTAL EXPENDITURES	593,008	953,184	(360,176)	7,841,161
CHANGE IN FUND BALANCE	555,768	194,934	360,834	36,534

Lehigh Valley Dual Language Charter School Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
08/25/2022	601 Broad Development Group, LLC	Notes payable - long-term	Mortgage Payable	48,989.29
08/03/2022	601 Broad Development Group, LLC	Notes payable - long-term	Mortgage Payable	48,983.17
08/08/2022	Walter Brucker Coinc	Equipment maintenance & repairs	No.7 final bill LVDLCS New Extended Learning and Community Engagement Center	48,379.75
08/30/2022	Colonial Intermediate Unit	QB Legacy AP	Child Accounting Final Cost 21-22	43,606.52
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	20,676.76
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	20,676.76
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	20,676.76
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	20,676.76
08/29/2022	Lakeshore Learning Mate-rials	Furniture & equipment	1 FLEX-SPAC MOBL TCHR DESK-MAPLE WHICH CONSISTS OF: 1A TBLTOP ASSMBLY GUIDE FOR LC739 1B MDSTY PNL-TBL LEG LC739, LC259 10 CABINET, CASTERS LC739, LC259	16,786.00
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	15,765.72
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	15,765.72
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	15,765.72
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	15,765.72
08/25/2022	PPL Electric Utilities	Electricity	Acct Number# 98220-20029 Meter 300959298 Jul 1- Aug 2	12,860.38
08/10/2022	Alfero Company, Inc.	Building maintenance & repairs	Description 7/19/2022 Completed work as per Job #6660 at 675 East Broad Street, Bethlehem, PA	9,922.00
08/24/2022	Gorman & Associates, P.C.	Audit services	Progress Billing for the 21-22 Audit	7,800.00
08/08/2022	Charter Choices, Inc.	Accounting services	Monthly Contract Service performed per contract for the month .	6,300.00
08/15/2022	Curriculum Associates LLC	QB Legacy AP	Account number 4042544 Ellevation	6,250.00
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	5,490.30
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	5,490.30
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	5,490.30
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT	5,490.30

Lehigh Valley Dual Language Charter School
Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
08/29/2022	Highmark Blue Shield	Medical insurance	NUMBER: 2949270001 CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	5,112.52
08/25/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	5,112.52
08/25/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 September 2022 ACCOUNT NUMBER: 2949270001	5,112.52
08/08/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	5,112.52
08/15/2022	Scholastic Inc.	Books	SCHOOL YEAR 2022-23	3,840.06
08/25/2022	Colonial Intermediate Unit	QB Legacy AP	CIU20 Contract - Network Consulting; Chapter 15 Cost for Service 2122	3,390.24
08/15/2022	Diefenderfer Electrical Contractors	QB Legacy AP	Cust#90871 Work Requested: Replace emergency battery units and exit signs that were found to be defective during a fire inspection. Exits supplied by customer.	3,133.63
08/08/2022	Cardmember Service	QB Legacy AP		3,037.43
08/31/2022	Worthington Direct	Furniture & equipment	MG1101-18CR ABK 18 Stack Chair black chrome legs	2,732.50
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001	2,518.48
08/29/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	2,518.48
08/25/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	2,518.48
08/25/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 September 2022 ACCOUNT NUMBER: 2949270001	2,518.48
08/25/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 September 2022 ACCOUNT NUMBER: 2949270001	2,518.48
08/29/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	2,442.92
08/08/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	2,442.92
08/25/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001	2,442.92
08/15/2022	Sovereign Insurance Group	Other insurance	Policy #TBDCYBER 07/31/2022-09/01/2023 Acct#24027	2,300.00
08/18/2022	Fraser Advanced Information Systems 129	Copier leases	Acct#603-0188129-000 copier rental 07/26/2022-08/25/2022	2,259.02
08/15/2022	Lehigh Valley Health Network	Other employee benefits work	LYDIA E COLON 887942 Secure Health Code:SMV-Q2Y-CDS	2,000.00
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001	1,964.42
08/25/2022	Highmark Blue Shield	Medical insurance	CLIENT NUMBER:294927 September 2022 ACCOUNT NUMBER: 2949270001	1,964.42

Lehigh Valley Dual Language Charter School
Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
08/29/2022	Highmark Blue Shield	Medical insurance	NUMBER:294927 August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,964.42
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,964.42
08/15/2022	Lehigh Valley Health Network	Other employee benefits	ABIGAIL FLEMING 953698- 8V1-XB8-QEZ	1,886.59
08/08/2022	Memic Indemnity Co	QB Legacy AP	Policy#3102807174 Policy period PE- RIOD:07/01/2021 07/01/2022 audit result	1,800.00
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	1,658.52
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,460.72
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,460.72
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,460.72
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,460.72
08/31/2022	Stotz & Fatzinger Office Supply	General supplies	SMD64056: FOLDER,HANGING 5 COLR,AST - BX ENVE- LOPE,#10,4-1/8X9-1/2 PA- PER,COPY,8.5X11,20#, EPI1675X: SHARP- ENER,PENCIL,ELECTRI C,T - EA	1,401.35
08/30/2022	Safe-4-Play Lic.	Dues & fees	Initial Maintenance Re- view entities, it is your em- ployer identification num- ber (EIN). If you do not have a number, see How to get a	1,395.00
08/15/2022	Smart Digital Tech	Technology supplies & software	1 Access Control - T... Three Door Call Master System Kit 1 Access Con- trol - D... Add-On 3-Call Master with Door Release 2 Access Control - D... Outdoor Surface-Mount Substation 1 Access Con- trol - In... Access Control - Labor Installation 1 War- ranty and Support Smart Digital Tech agrees to per- form all work in a	1,375.00
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	1,372.20
08/15/2022	LAROS SILK MILL MASTER ASSOCIATION, INC	Dues & fees	Condominium fee	1,360.00
08/15/2022	Kristi Yordy	Tuition reimbursement	LIT 507: Lit for Children and Adolescents May - Aug Masters of Science in Education #900143292	1,250.00
08/08/2022	Albright College	Tuition reimbursement	Samantha Vazquez- PK-4 Grade Educ .No Masters of Science PK-4th Current Position: Teacher Aide Course: E du 547: ELL	1,250.00

Lehigh Valley Dual Language Charter School
Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
			Strategies for Graduate/Mas- ter of Science/PK-4 Grade Education	
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,133.32
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
08/08/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
08/25/2022	Highmark Blue Shield	Medical insurance	September 2022 AC- COUNT NUMBER: 2949270001 CLIENT NUMBER:294927	-1,057.76
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
08/29/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
08/25/2022	Highmark Blue Shield	Medical insurance	August 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927	1,057.76
08/03/2022	601 Broad Development Group, LLC	Interest expense	Interest	1,020.56
08/25/2022	601 Broad Development Group, LLC	Interest expense	Interest	1,014.44
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	975.63
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	975.63
08/10/2022	Waste Management of Pennsylvania, Inc.	Disposal services	Cust ID: 20-38594-63007 Service period 8/01/22-08/31/22	894.90
08/19/2022	School Datebooks	Books	DESCRIPTION Classic Bilingual Elementary Ma- trix 8.5x11 Spirit Cover -	791.23

Lehigh Valley Dual Language Charter School
Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
08/15/2022	Verizon Wireless	Telecommunications services	Spirit 4 Account # 823032866-00001 Jun 26 - Jul 25	778.39
08/08/2022	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period August 2022	763.63
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	763.22
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	763.22
08/30/2022	Samantha Vazquez	Professional educational services - consultants	Teacher Induction Payroll Form August 15th ÀÀ#À# 19th, 2022	750.00
08/08/2022	Academic Entertainment, Inc	Fees for student activities/trips	Diversity of Dance in Person 02/10/23	748.50
08/19/2022	School Datebooks	Books	Classic Middle/High Matrix 8.5x11 Spirit Cover - Spirit 3	642.74
08/08/2022	Academic Entertainment, Inc	Fees for student activities/trips	Superhero Math 051923 friday 2pm	568.50
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	510.04
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	510.04
08/30/2022	Boom Learning	QB Legacy AP	Membership (Annual Charge for data reporting)	510.00
08/08/2022	Abigail Lee	Professional educational services - other	SUMMER PROGRAM STAFF FORM - OUTSIDE STAFF July 18th – 21st	480.00
08/15/2022	Angelanette Arrubla	Professional educational services - other	July 18th – 21st SUMMER PROGRAM STAFF FORM-OUTSIDE STAFF	480.00
08/15/2022	Angelanette Arrubla	Professional educational services - other	July 25th - July 28th SUMMER PROGRAM STAFF FORM - OUTSIDE STAFF	480.00
08/31/2022	School Health Corporation	General supplies	Nurse supplies	451.39
08/30/2022	Cardmember Service	General supplies	Sherwin Williams- Paint	436.46
08/25/2022	UNUM Life Insurance Company of America EE	Life insurance	Billing Period:9/1/2022 - 9/30/2022	404.74
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	384.93
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	384.93
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	381.76
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	381.76
08/08/2022	Abigail Lee	Professional educational services - other	SUMMER PROGRAM STAFF FORM - OUTSIDE STAFF July 26th – 28th	360.00
08/08/2022	Academic Entertainment, Inc	Fees for student activities/trips	Corey The Dribbler In person 11/4/22	358.50
08/08/2022	Academic Entertainment, Inc	Fees for student activities/trips	The Magic of Reading 03/31/23	358.50
08/08/2022	Academic Entertainment, Inc	Fees for student activities/trips	Virtual Music Technology 03/25/22 - Fri ÀÀ#À# 1pm/2pm	358.50

Lehigh Valley Dual Language Charter School
Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
08/30/2022	Provident Life and Accident Ins Co	Employee life & disability	Employee Voluntary Election E0677310 07/07/2022 - 08/03/2022	350.16
08/15/2022	Smart Digital Tech	Technology supplies & software	Smart Digital Tech Managed CCTV Support Services Monthly Agreement. Customer is Tax Exempt	350.00
08/15/2022	ePlus Technology Inc.	QB Legacy AP	AP-MNT MP10 B AP MOUNT BRKT 10PK 8	296.22
08/08/2022	Domain Listings	Dues & fees	DESCRIPTION OF SERVICES: ANNUAL WEBSITE DOMAIN LISTING FROM SEPTEMBER 1, 2022 THRU AUGUST 31, 2023 DOMAIN NAME: LVDLCS.ORG Number 242-1848	288.00
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	234.46
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	234.46
08/29/2022	Discount School Supply	General supplies	DESCRIPTION COLORATIONS COLORED PENCILS - SET 240 CP-PENCIL 60 PREM WHT WSHBL GLUE STICKS, 0.32 OZ EAPRESML60 12 STNDRD & METRIC PLASTIC RULER-12PCS BTS063 9 X 12 ASSORTED	212.27
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	190.88
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	190.88
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	190.88
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	190.88
08/02/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	182.01
08/15/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	182.01
08/15/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	181.88
08/30/2022	All Affordable Pest Control	Extermination services	Invoice # 67649 General Pest Control Service	180.00
08/30/2022	Cardmember Service	Professional development	PCPCS Conference - Mr. Lopez	169.00
08/15/2022	Charter Choices, Inc.	Postage & shipping	bill.com 7/5/22-8/4/22 Postage 7/6/22-8/9/22	165.67
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	140.97
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	140.97
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	138.17
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	138.17

Lehigh Valley Dual Language Charter School
Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
08/30/2022	Guardian Dental	Dental insurance	Period: 9/1/2022 - 9/30/2022 Group ID: 00 558787 For Period 09/01/22 to 09/30/22	128.31
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	128.31
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	119.19
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	119.19
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	95.44
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	95.44
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	95.44
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	95.44
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	95.44
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	95.44
08/30/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 09/01/22 to 09/30/22	95.44
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	95.44
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	95.44
08/08/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 08/01/22 to 08/31/22	95.44
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	95.25
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	95.25
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	95.25
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	95.25
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	85.13
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	85.13
08/31/2022	Stotz & Fatzinger Office	General supplies	SAN1921061:	58.13

Lehigh Valley Dual Language Charter School
Bill Payments August 2022

Payment Date	Vendor Name	Account title	Memo	Amount
	Supply		MARKER,EXPO,LOWCHI SEL,AST - BX	
08/30/2022	Cardmember Service	General supplies	Lowes- Key copies and supplies	52.11
08/30/2022	Barbara Pizarro	QB Legacy AP	Gym Reimbursement	45.00
08/30/2022	Cardmember Service	Interest expense	interest charge	42.05
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	41.29
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	41.29
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	39.91
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	39.91
08/29/2022	Discount School Supply	General supplies	BinderClip-Medium 5/8Capacity BinderClips - Small 3/8Capacity Bulletin Board Storage Bags Divi- sion Facts Practice Multi- plication Facts Practice	36.81
08/30/2022	Cardmember Service	Late fees	LATE FEE - PAYMENT DUE ON 08/03	35.00
08/30/2022	Cardmember Service	General supplies	Autozone- LawnMower Air filter	28.60
08/30/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 9/1/2022 - 9/30/2022	21.52
08/08/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 8/1/2022 - 8/31/2022	21.52
08/30/2022	Fraser Advanced Informa- tion Systems	Copier leases	Finance Charge Account No: LV17	20.65
08/30/2022	Cardmember Service	Technology supplies & software	ADOBE ACROPRO SUBS 408-536-6000 CA	15.89
08/29/2022	Stotz & Fatzinger Office Supply	General supplies	MARKER,FLIPCHART,BU LLET,8PK 1 Supplies	11.16
Sum Total				552,231.79

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 08/31/2022**

District	AUN	Amounts Due			District	Amounts Paid		Total Paid	Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds		
Allentown City SD	121390302	402,526.13	72,734.72	475,260.85	.00	.00	.00	475,260.85	
Bethlehem Area SD	120481002	375,014.36	44,423.90	419,438.26	.00	.00	.00	419,438.26	
Boyerstown Area SD	114060753	2,054.47	.00	2,054.47	.00	1,027.23	1,027.23	1,027.24	
Catasauqua Area SD	121391303	6,909.77	.00	6,909.77	.00	.00	.00	6,909.77	
East Penn SD	121392303	9,833.54	.00	9,833.54	9,833.54	.00	9,833.54	.00	
Easton Area SD	120483302	22,144.60	.00	22,144.60	.00	.00	.00	22,144.60	
Nazareth Area SD	120484803	7,155.78	.00	7,155.78	.00	.00	.00	7,155.78	
Northampton Area SD	120484903	6,736.41	.00	6,736.41	2,245.47	.00	2,245.47	4,490.94	
Parkland SD	121395103	2,401.41	.00	2,401.41	1,122.53	.00	1,122.53	1,278.88	
Pen Argyl Area SD	120485603	2,547.20	.00	2,547.20	.00	.00	.00	2,547.20	
Salisbury Township SD	121395603	5,121.10	.00	5,121.10	2,560.56	.00	2,560.56	2,560.54	
Saucon Valley SD	120486003	2,590.47	.00	2,590.47	1,295.24	.00	1,295.24	1,295.23	
Southern Lehigh SD	121395703	4,823.40	.00	4,823.40	2,411.70	.00	2,411.70	2,411.70	
Whitehall-Coplay SD	121397803	20,327.32	.00	20,327.32	.00	.00	.00	20,327.32	
Wilson Area SD	120488603	4,116.69	.00	4,116.69	.00	.00	.00	4,116.69	
Totals:		874,302.65	117,158.62	991,461.27	19,469.04	1,027.23	20,496.27	970,965.00	

LEHIGH VALLEY DUAL LANGUAGE CHARTER SCHOOL

BANK NAME	TYPE OF ACCOUNT	DATE ESTABLISHED	CURRENT BALANCE	NOTES
Fulton Bank	Checking account- Operating	06-01-2010	\$ 418,815.32	OPEN
Fulton Bank	Checking account- Student	06-01-2010	\$ 69,310.59	OPEN
Fulton Bank	Checking account- Food	06-01-2010	\$ 20,849.58	OPEN
Fulton Bank	Checking account- PTO	06-01-2010	\$ 1,225.52	OPEN
Fulton Bank	Checking account- Scholarship	03-25-2022	\$ 6,845.00	OPEN
Truist	Checking account	04-01-2016	\$ 28,068.08	OPEN
Embassy Bank	Checking account	02-13-2018	\$ 7,958.37	OPEN
Peoples Security Bank & Trust	Checking account	03-16-2022	\$ 100.00	OPEN
Total balance in misc accts			\$ 553,172.46	
Certificate of Deposits and Investments				
Fulton Bank	Business CD	08-16-2018	\$ 258,519.89	
Embassy Bank	Business CD	02-13-2018	\$ 156,536.45	5 years @ 2.127% APY 02/15/2023
Total balance in CD's			\$ 415,056.34	
Notes				
DLP	Promissory Note- Fixed fund	04-01-2022	\$ 347,042.65	1 year@5.5%
Annuity				
Fulton Bank/ F&G Life Insurance	Annuity	08-19-2020	\$ 250,000.00	3 years@2.0%
Peoples Security Bank & Trust	CD	03-05-2021	\$ 251,628.96	2 years @ .65% 03/05/2023
Total Certificate of Deposits and Investments			\$ 848,671.61	
Fulton Bank	Line of credit	06-24-2011	\$ 250,000.00	OPEN
Embassy Bank	Line of credit	02-14-2018	\$ 150,000.00	Renewed
Peoples Security Bank & Trust	Line of credit	03-16-2022	\$ 250,000.00	OPEN Maturity 03-16-2023
Total balance available in LCs			\$ 650,000.00	