

**Lehigh Valley Dual Language Charter School
Board of Trustee Meeting**

Agenda

**Board of Trustees Recognition Month
Tuesday – January 24, 2023
6:00 p.m. Public Meeting**

1. Approval of LVDLCS December 13, 2022 Board Meeting Minutes
2. CEO/COO and Principal's Report
3. Courtesy of the Floor – Agenda Items
4. Financial Report, Approval of Payments for the prior month and Internal Account Report
5. Old Business
 - Renovation Updates
 - Single Financial Audit Update - Ms. Perez
 - Administrative Area Construction – Ms. Perez
6. New Business
 - Letter of Financial Interest – Example Included
 - Resolution of Support – Reviewed by Mr. Leinhauser
 - Charter Choices Assistance in Request for Proposals for October 2023
7. Personnel
 - None
8. Courtesy of the Floor – Non Agenda Items
9. Correspondence and Other
 - a. Public Comment and Correspondence
10. Next Board Meeting-Tuesday, February 21, 2023, at LVDLCS at 6:00 p.m.
11. Adjournment

Lehigh Valley Dual Language Charter School

Board of Trustees Meeting

Tuesday December 13, 2022 - 6:00 p.m.

Welcome and Introductions

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

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

Excused: Mrs. Gutierrez

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

Google Meet Present: Mr. Lopez – Board Member, Mr. Lewis, Ms. Guzman, Mr. Lambert, Ms. Valerio, Ms. Sarmiento, Mr. Fedorczyk

Guest: Ms. Y. Ramirez, Eileen Oleaga, Mr & Mrs. Bressack, Talynn Bressack, Mr. Villa, Emely Villa, Ms. S. Tristan, Marissa Morales, Mr. B. Alvarez, Jomar Alvarez

Approval of Minutes

Ms. Weaver requested a review of the board meeting minutes for the month of November 15, 2022.

Mr. Lopez called for a motion to **approve the November 15, 2022 meeting minutes**. Motion was seconded by Mr. Santana. Motion was approved unanimously.

1. School Activities

- November 21st and 22nd: Parent Teacher Conferences (Conference Attendance Attached)
- November 14th - 22nd: Scholastic Book Fair (Total Sales including LVDLCS vouchers: \$11,592.64)
- December 2nd: Picture Retake Day
- December 8th: After School End of Session Parent Event
- December 12th - 16th: Holiday Shoppe

Upcoming Events

- December 16th: Funny Magic Show Assembly for Kinder - 4th Grade
- December 23 - January 2nd: Winter Break
- January 3rd: Return to School

2. Facilities

- Security Drill -
 - November 22nd - LVDLCS was locked down for an intruder drill from 9:15 until 9:22 AM.
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

3. Business Office

- Enrollment – 456 (as of 12/5/2022)
- Transportation – No transportation issues at this time

LVDLCS Board Meeting Minutes – December 13, 2022

- Waiting List – 23
- PIMS – All reports have been submitted on time.

4. Community Support

- Hispanic Center of the Lehigh Valley attended evening conferences on November 21, 2022 providing food pantry and other programming information.

5. Student Services

- PPL presentation on energy efficiency education for 5th - 8th grades on 11/6/22

6. Programs

- Explorers Program -
 - 20 7th and 8th grade students enrolled
 - Average attendance for November: 19
- After School Program -November Attendance Report
 - Current Enrollment - 58
 - Average Attendance for October - 51

Leadership Team Meetings – held weekly

Student Presentation: 5th grade, Ms. Fleming's class students, read their poems

Financial Report and Approval of Payments: Ms. Weaver guided the Board through the review of finances, LVDLCS's Balance Sheet at November 30th showed Cash (Checking Account + Investments) at \$1.9M+, and has essentially returned to FY21 levels after a capital outlay in Summer '21. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 11/30/22 has grown to \$2.2M, while Accounts Payable is \$129K and Accrued Payroll is \$365K. For the 5 months ending 11/30/2022, the school has an operating surplus of \$596K, and its financial health metrics remain strong: Current Ratio = 2.7 (Standard = 1.1), Debt Ratio = 66.8% (Standard = Less than 85%), while Days COH is below standard (33 Days, compared to a 60-Day Standard).

Ms. Weaver called for a motion to **approve the fiscal year financial report ending November 30th, 2022 and for the list of bills to be paid.** Motion was made by Mr. Santana seconded by Ms. Parrales. Motion was passed unanimously.

Old Business

- **Renovation Update** – The paving of the parking lot began in the back of the building. They still hope to complete it before the weather gets colder. The building continues conducting plumbing on the middle school side of the school for their second floor apartments, nothing to do with the school. Instructional staff in the affected area is managing; they have to be relocated to the community center side for the duration of the disruption.
- **Financial Audit** – The final report should be received by the end of this month or early next month. Because of the ESSER grants, the school had to have a single audit and that is why the delay in the final report.

New Business

- **Parent Volunteer Hours Report** – The total volunteer hours are at a 49%. The report of hours by classroom was presented to the Board.
- **Social Worker/Guidance Counselor Report** – Report presented to the board with number of referrals year to date are 49 with 40 cases still open and 9 closed.
- **Achievement Data Report** – The Board was presented with PSSA index indicators data reports for review. A variety of data points were discussed in comparison to Allentown and Bethlehem School Districts.
- **Administrative Area Construction** – The school needs to apply for an occupancy permit for the new space that would be rented for administrative office space.

Personnel

- None

Other


- **Courtesy of the Floor – Non Agenda Items**
- **Public Comment and Correspondence**
 - News Articles
 - Field Trips:
01/11/2023 – Da Vinci Science Center exhibit, BODY WORLDS– Explorers

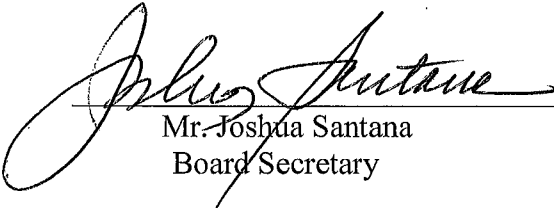
Mr. Lopez called for a motion to approve the Field Trip as presented, also to include transportation cost. Motion was seconded by Dr. Rance-Roney. Motion was accepted unanimously.

Next Board Meeting will be Tuesday January 24, 2023 at 6:00 p.m.

Adjournment – A motion to adjourn was made by Mr. Santana seconded by Ms. Parrales. There were no questions or comments. Motion was approved unanimously. Meeting was adjourned at 6:37 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
January 24, 2023

1. School Activities

- December 23 - January 2nd: Winter Break
- January 11 - Explorers Field Trip to DaVinci Science Center
- January 13 - Dress Down Day - Scholarship Fundraiser Competition
- January 21 - Start of Saturday School Program

Upcoming Events

- January 25 - Early Dismissal / Data Review Day
- January 25 - LVDLCS Night at Skate away (6:00 - 8:00)
- February 10 - Diversity of Dance Assembly (K - 4)
- February 10 - Middle School Dance (4:00 - 6:00 PM)
- February 15th and 16th - Early Dismissals and Parent Teacher Conferences
- February 17 - Data Review Day

2. Facilities

- Fire Drills -
 - December 7 at 2:20 (2 min, 50 sec), January 10 at 2:17 PM (3 min, 10 sec)
- Technology – No issues to report at this time
- Building – Continued monitoring of ongoing projects (as discussed on Board Agenda)

- **Business Office**
 - Enrollment – 453 (as of 1/20/2023)
 - Transportation – No transportation issues at this time
 - Waiting List – 22
 - PIMS – All reports have been submitted on time.

- **Community Support**
 - Smiles Dental Program scheduled for February Visit (2/21 - 3/2)

- **Student Services**
 - Working with Valley Youth House to arrange for potential in-school counseling services.

- **Programs**
 - Explorers Program -
 - 20 7th and 8th grade students enrolled
 - January Attendance: 19
 - Saturday School Program - First Day - January 21, 2023
 - Current Enrollment - 46
 - Attendance -39

- Leadership Team Meetings – held weekly

LVDLCS Dress Down Day Totals

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

Lehigh Valley Dual Language Charter School

Financial Statements

As of December 31, 2022

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January 2023

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

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

December Board Summary:

LVDLCS's Balance Sheet at December 31st showed Cash (Checking Account + Investments) at nearly \$1.8M, and has essentially returned to FY21 levels after a capital outlay in Summer '21. The school's Fund Balance (Assigned + Unrestricted + Net Income) at 12/31/22 has grown to \$2.2M, while Accounts Payable is \$58K and Accrued Payroll is \$327K. For the 6 months ending 12/31/2022, the school has an operating surplus of \$257K (projecting \$153K at year-end), and its financial health metrics remain strong: Current Ratio = 2.9 (Standard = 1.1), Debt Ratio = 64.9% (Standard = <85%), while Days COH is below standard (22 Days, compared to a 60-Day Standard).

1. Balance Sheet

- The school's combined Cash and Investment Balances were \$1,759,207 at December 31st, a decrease of \$332K from the prior year-end (6/30/2022) due to several factors: receipt of federal grants (decrease of \$796K in receivables), increase in District (Tuition) Receivables (now \$1.1M) and a decrease in Current Liabilities (see next bullet).
- Total Current Liabilities on December 31st, 2022 represent a \$537,834 decrease since June 30th due to the payout of Accrued Salary to 10-month employees over the summer months, a \$142K reduction in Accounts Payable/Accrued Expenses and repayment of the school's Line of Credit (\$125K).
- The building purchase in August 2021 is reflected as a Fixed Asset (\$10M) and as a Long-Term Liability (\$7.3M) on the Balance Sheet, as well as on the Budget-to-Actual report in a separate expense section.

2. Budget to Actual for the Six (6) Months Ended December 31, 2022

- YTD Revenues from Local School Districts of \$3,068,024 are just over budget (+\$16K) as the total number of enrolled students is close to the budgeted target (454 Actual vs. 459 Budgeted).
- YTD Expenses of \$3,322,180 are below budget (by \$293K) through six (6) months of activity as the school's operating costs were reduced over the summer. Variances in Supplies, Property Services and Personnel will continue to normalize as the school year progresses.
- The school shows a YTD Operating Surplus of \$256,708 at 12/31, a figure that mirrors the reductions in Current Assets and Current Liabilities. This surplus is unlikely to grow significantly as expense variances normalize (noted previously). We now project a year-end surplus of \$152,796.

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

- **Opportunities for Increased Interest on Cash Balances**

- Due to recent Federal Reserve decisions regarding interest rates, schools now have an opportunity to realize higher interest income on their cash balances.
- Lehigh Valley Dual Language CS is currently receiving 0.35% on its Operating Checking Account.
- The school might consider one or more of the following options (all of which are allowable per PDE regulations):
 - Request a Higher Rate(s) on its Account(s) from its banking institution.
 - Move funds from its Checking Account to its Savings/MM Account.
 - Purchase Short-Term CDs and “Ladder” Balances to ensure adequate liquidity.
 - Work with banking institution to set up a “Sweep” Account.
 - Work with an Investment Advisor to consider other viable options.
- To be clear, Charter Choices is NOT an attorney, investment advisor or tax advisor and cannot make recommendations except that the school should seek advice from a qualified professional.

- **PSERS Employer Contribution Rate**

- The state’s Public School Employees Retirement System (PSERS) has announced that the Employer Contribution Rate for fiscal year 2023-24 will be 34.00%, down from 35.26% for the current year (2022-23).
- This is welcome news to schools, as PSERS has enacted the first year-to-year decline in the contribution rate in more than a decade, and applies to salary and wages earned from July 1, 2023 through June 30, 2024.
- 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.

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Summary

	Prior Year and Current Month			
	Year Ending	Period Ending	Month Ending	Variance from
	06/30/2022	11/30/2022	12/31/2022	06/30/22
	Audited			Actual
ASSETS				
Current Assets				
Cash & cash equivalents	818,860	675,348	476,857	(342,003)
Investments	1,272,784	1,280,737	1,282,350	9,566
District receivables	221,534	1,037,127	1,067,194	845,660
Federal receivables	795,832	265,534	-	(795,831)
Other current assets	65,974	115,891	65,706	(269)
Total Current Assets	<u>3,174,984</u>	<u>3,374,637</u>	<u>2,892,107</u>	<u>(282,877)</u>
Noncurrent Assets				
Fixed assets	10,001,297	10,001,298	10,001,297	-
Other noncurrent assets	841,485	841,485	843,235	1,750
Total Noncurrent Assets	<u>10,842,782</u>	<u>10,842,783</u>	<u>10,844,532</u>	<u>1,750</u>
TOTAL ASSETS	<u>14,017,766</u>	<u>14,217,420</u>	<u>13,736,639</u>	<u>(281,127)</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts payable & accrued expenses	200,393	178,818	58,292	(142,101)
Accrued salaries & benefits	598,790	354,879	326,924	(271,867)
Current portion of debt	713,129	588,129	588,128	(125,000)
Deferred revenues	7,647	7,647	7,647	-
490-Other current liabilities	-	1,134	1,134	1,134
Total Current Liabilities	<u>1,519,959</u>	<u>1,130,607</u>	<u>982,125</u>	<u>(537,834)</u>
Long-term liabilities				
Long-term notes & leases payable	7,625,361	7,430,418	7,331,407	(293,954)
Pension liabilities	5,908,280	5,908,280	5,908,280	-
Other non-current liabilities	51,700	51,700	51,700	-
Total Long-term liabilities	<u>13,585,341</u>	<u>13,390,398</u>	<u>13,291,387</u>	<u>(293,954)</u>
Total Liabilities	<u>15,105,300</u>	<u>14,521,005</u>	<u>14,273,512</u>	<u>(831,788)</u>
Equity	<u>(1,087,534)</u>	<u>(303,585)</u>	<u>(536,873)</u>	<u>550,661</u>
TOTAL LIABILITIES & EQUITY	<u>14,017,766</u>	<u>14,217,420</u>	<u>13,736,639</u>	<u>(281,127)</u>

Lehigh Valley Dual Language Charter School

Budget-vs-Actual - Summary

As of December 31, 2022

	Year To Date 12/31/2022	Year Ending 06/30/2023	Variance	Drivers of variance
	Actual	Operating Budget	Projection	Operating Budget
Average Daily Membership				
ADM - regular education	423	427	423	427
ADM - special education	31	32	31	64
Total Average Daily Membership	454	459	454	491
				(37)
REVENUES				
District per pupil revenues	3,068,024	3,051,538	6,044,534	6,103,077
Other Local Revenues	25,837	30,077	75,646	78,952
State Revenues	25,667	25,150	34,422	34,423
Federal Revenues	459,360	699,288	1,673,133	1,661,243
TOTAL REVENUES	3,578,888	3,806,053	7,827,735	7,877,695
				(58,543)
				(3,307)
				0
				11,889
				(49,961)
EXPENDITURES				
Salaries	1,423,781	1,687,352	3,353,858	3,548,293
Other Compensation	149,000	171,464	163,605	180,000
Benefits	800,752	866,791	1,773,411	1,787,432
Professional & technical services	90,262	105,333	219,799	213,044
Property services	201,155	135,489	587,889	600,977
Other purchased services	144,676	150,885	410,941	413,605
Supplies	155,981	178,517	430,391	408,970
Property, furniture & equipment	25,168	1,362	75,168	52,725
Other expenditures	37,451	24,224	71,749	48,448
Other uses of funds - debt service	293,954	294,065	588,128	588,128
TOTAL EXPENDITURES	3,322,180	3,615,482	7,674,939	7,841,622
				(194,437)
				(16,394)
				(14,020)
				6,754
				(13,087)
				(2,665)
				21,422
				22,442
				23,301
				0
				(166,684)
CHANGE IN FUND BALANCE	256,708	190,571	152,796	36,073
				116,723

Lehigh Valley Dual Language Charter School

4 - Key Performance Indicators

As of December 31, 2022

	Year Ending		Year To Date	Benchmark	Notes
	06/30/2022	Audited			
Short-Term Indicators					
Total margin	(0.9) %		2.0 %	At least 0%	FYE net income / revenue
Current ratio	2.1		2.9	At least 1.1	Current assets / current liabilities
Days cash on hand	38.5		22.7	At least 60 days	Total cash / average daily spend
Long-Term Indicators					
Fund balance	24.9 %		28.9 %	5-12%	% of revenue
Debt ratio	69.8 %		64.9 %	At most 85%	Total liabilities / total assets
Per Pupil Metrics					
Per pupil revenues	20,578		17,242		Revenues / ADM
Per pupil expenditures	19,874		16,905		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 12/31/2022	
	Audited	Actual	Increase (decrease)
ASSETS			
Current Assets			
Cash & cash equivalents	818,860	476,857	(342,003)
Investments	1,272,784	1,282,350	9,566
District receivables			
District Per Pupil - 2020-21	(1,260)	-	1,260
District Per Pupil - 2021-22	222,794	25,620	(197,174)
District Per Pupil - 2022-23	-	1,041,574	1,041,574
Total District receivables	221,534	1,067,194	845,660
Federal receivables			
Title I	163,321	-	(163,321)
Title II	16,253	-	(16,253)
Title III	12,480	-	(12,480)
Title IV	12,426	-	(12,425)
IDEA	21,773	-	(21,773)
ESSER II	86,946	-	(86,947)
ARP ESSER	476,481	-	(476,481)
ARP IDEA	4,915	-	(4,914)
Federal Lunch Program (NSLP)	1,237	-	(1,237)
Total Federal receivables	795,832	-	(795,831)
Other current assets	65,974	65,706	(269)
Total Current Assets	3,174,984	2,892,107	(282,877)
Noncurrent Assets			
Fixed assets			
Land	337,800	337,800	-
Buildings	8,773,066	8,773,066	-
Building improvements	163,850	163,850	-
Machinery & equipment	490,808	490,809	-
Furniture & fixtures	82,338	82,337	-
Accumulated depreciation on furniture & equipment	(563,414)	(563,414)	-
Construction in progress	716,849	716,849	-
Total Fixed assets	10,001,297	10,001,297	-
Other noncurrent assets			
Deferred outflows from pensions	799,819	799,819	-
Deferred outflows from OPEB	41,666	41,666	-
Security deposits	-	1,750	1,750
Total Other noncurrent assets	841,485	843,235	1,750
Total Noncurrent Assets	10,842,782	10,844,532	1,750
TOTAL ASSETS	14,017,766	13,736,639	(281,127)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			

Lehigh Valley Dual Language Charter School

Comparative Balance Sheets - Detail

Prior Year and Current Year to Date

	Year Ending 06/30/2022	Year To Date 12/31/2022	
	Audited	Actual	Increase (decrease)
Accounts payable & accrued expenses	200,393	58,292	(142,101)
Accrued salaries & benefits			
Accrued salaries & benefits	389,589	90,417	(299,171)
PSERS employee contributions	8,172	8,665	492
PSERS employer contributions	195,532	212,878	17,345
403b employee contributions	(5,731)	(360)	5,372
403b employer contributions	8,706	13,212	4,506
Employee life & disability	2,522	2,112	(411)
Total Accrued salaries & benefits	598,790	326,924	(271,867)
Current portion of debt			
Loans payable - current portion	588,129	588,128	-
Line of credit	125,000	-	(125,000)
Total Current portion of notes payable	713,129	588,128	(125,000)
Deferred revenues	7,647	7,647	-
490-Other current liabilities	-	1,134	1,134
Total Current Liabilities	1,519,959	982,125	(537,834)
Long-term liabilities			
Long-term notes & leases payable	7,625,361	7,331,407	(293,954)
Pension liabilities			
Other postemployment benefits (OPEB)	289,060	289,060	-
Net pension liability	4,755,701	4,755,701	-
Deferred inflows from pensions	830,750	830,750	-
Deferred inflows from OPEB	32,769	32,769	-
Total Pension liabilities	5,908,280	5,908,280	-
Other non-current liabilities	51,700	51,700	-
Total Long-term liabilities	13,585,341	13,291,387	(293,954)
Total Liabilities	15,105,300	14,273,512	(831,788)
Equity			
Nonspendable fund balance	51,364	51,364	-
Restricted fund balance	5,135	5,135	-
Assigned fund balance	1,626,534	1,626,534	-
Unrestricted fund balance	380,144	636,851	256,707
Net investment in fixed assets	1,787,808	2,081,762	293,954
Amount provided for OPEB liability	(280,163)	(280,163)	-
Amount provided for pension	(4,786,632)	(4,786,632)	-
Restricted for retirement of long-term debt	(37,090)	(37,090)	-
Unrestricted net assets	165,366	165,366	-
Total Equity	(1,087,534)	(536,873)	550,661
TOTAL LIABILITIES & EQUITY	14,017,766	13,736,639	(281,127)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of December 31, 2022

	Year To Date 12/31/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
REVENUES						
District per pupil revenues						
Revenue from districts - regular education	2,653,197	2,618,126	35,071	5,156,905	5,236,252	(79,347)
Revenue from districts - special education	404,029	433,412	(29,383)	876,830	866,825	10,005
Revenue from districts - prior year adjustments	10,798	-	10,798	10,799	-	10,799
Total District per pupil revenues	3,068,024	3,051,538	16,486	6,044,534	6,103,077	(58,543)
Other Local Revenues						
Interest	9,957	13,660	(3,703)	23,615	27,318	(3,703)
Student activity fees	1,893	2,485	(592)	11,665	11,666	(1)
Rental revenue	10,927	10,746	181	21,890	21,492	398
Restricted contributions	-	86	(85)	3,000	3,000	0
Miscellaneous local revenues	3,060	3,100	(40)	15,476	15,476	(1)
Total Other Local Revenues	25,837	30,077	(4,239)	75,646	78,952	(3,307)
State Revenues						
Ready to Learn block grant	20,191	20,191	-	20,191	20,191	-
State food program revenue	5,476	4,959	516	14,231	14,232	0
Total State Revenues	25,667	25,150	516	34,422	34,423	0
Federal Revenues						
IDEA pass-through	-	-	-	21,773	21,773	-
Title I	47,732	95,464	(47,732)	238,662	238,662	0
Title II	4,860	12,149	(7,289)	24,297	24,297	0
Title III	3,398	8,496	(5,098)	16,993	16,993	0
Title IV	3,333	8,331	(4,999)	16,662	16,662	0
Federal school lunch program	184,985	141,832	43,154	429,835	429,834	0
ESSER II	67,811	198,068	(130,257)	396,136	396,136	1
ARP ESSER	135,353	234,948	(99,595)	516,886	516,886	0
ARP ESSER learning loss	8,491	-	8,491	8,492	-	8,491
ARP ESSER summer programs	1,699	-	1,699	1,698	-	1,699
ARP ESSER afterschool programs	1,698	-	1,698	1,699	-	1,698
Total Federal Revenues	459,360	699,288	(239,928)	1,673,133	1,661,243	11,889
TOTAL REVENUES	3,578,888	3,806,053	(227,165)	7,827,735	7,877,695	(49,961)
EXPENDITURES						
Salaries						
Regular Instruction	684,625	804,182	(119,557)	1,592,417	1,662,807	(70,390)
Instructional Assistants	187,965	274,351	(86,386)	558,726	638,066	(79,341)
Special Education	57,851	66,381	(8,530)	136,440	141,898	(5,457)
Administration	308,730	325,853	(17,122)	641,835	658,956	(17,122)
Student & Staff Support	157,064	153,448	3,615	328,159	314,694	13,465
Noninstructional	27,546	63,137	(35,591)	96,281	131,872	(35,592)
Total Salaries	1,423,781	1,687,352	(263,571)	3,353,858	3,548,293	(194,437)
Other Compensation						
Employee insurance opt-out	-	2,797	(2,797)	6,000	6,000	-
Stipends	-	4,667	(4,667)	8,605	10,000	(1,394)
Bonuses	149,000	164,000	(15,000)	149,000	164,000	(15,000)
Total Other Compensation	149,000	171,464	(22,464)	163,605	180,000	(16,394)

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of December 31, 2022

	Year To Date 12/31/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Benefits						
Medical insurance	313,704	379,680	(65,976)	745,403	759,360	(13,958)
Dental insurance	28,556	27,207	1,349	55,762	54,413	1,350
Life insurance	14,056	-	14,056	14,055	-	14,056
Other group insurance	4,669	-	4,670	4,670	-	4,669
Social security contributions	115,160	123,324	(8,165)	250,810	258,975	(8,164)
PSERS defined benefit plans	232,042	250,186	(18,144)	502,348	520,492	(18,144)
Tuition reimbursement	17,609	7,029	10,580	25,499	14,918	10,580
Unemployment compensation	2,513	-	2,513	33,512	31,000	2,513
Workers' compensation	16,438	17,000	(562)	16,438	17,000	(562)
Retirement contributions - non-PSERS	45,271	62,365	(17,094)	114,180	131,274	(17,094)
Other employee benefits	10,734	-	10,734	10,734	-	10,734
Total Benefits	800,752	866,791	(66,039)	1,773,411	1,787,432	(14,020)
Professional & technical services						
Other contracted teaching services	-	16,998	(16,997)	16,998	33,995	(16,998)
Summer program services	3,480	-	3,480	3,480	-	3,480
Special education services	-	11,781	(11,782)	26,509	29,454	(2,945)
Other professional services	19,144	858	18,286	20,861	1,717	19,144
Professional development	664	15,147	(14,482)	25,432	30,292	(4,860)
IT services	6,316	-	6,316	6,315	-	6,315
Audit services	10,300	9,783	516	15,900	15,900	-
Payroll services	8,357	8,120	238	16,478	16,240	238
Legal services	3,700	5,000	(1,300)	12,033	10,000	2,033
Business services	37,800	37,646	154	75,292	75,446	(154)
Security services	500	-	500	500	-	500
Total Professional & technical services	90,262	105,333	(15,071)	219,799	213,044	6,754
Property services						
Building rental & CAM	875	-	875	875	-	875
Maintenance & repairs	131,418	90,947	40,471	484,955	511,894	(26,939)
Utilities	54,888	34,035	20,853	77,578	68,069	9,509
Copier leases	13,974	10,507	3,468	24,481	21,014	3,468
Total Property services	201,155	135,489	65,667	587,889	600,977	(13,087)
Other purchased services						
Student transportation	-	-	-	25,029	27,810	(2,781)
Auto insurance	868	-	868	868	-	868
General property & liability insurance	18,283	8,985	9,296	22,776	17,971	4,804
Other insurance	5,363	-	5,363	5,363	-	5,363
Telecommunications services	(2,000)	25,230	(27,229)	41,285	50,459	(9,173)
Postage & shipping	2,593	400	2,193	2,993	800	2,192
Advertising	580	1,448	(868)	2,028	2,896	(868)
Printing & binding	-	78	(78)	79	157	(78)
Food service management - food costs	120,250	106,168	14,082	299,098	296,360	2,738
Travel	-	1,488	(1,488)	1,488	2,977	(1,488)
Miscellaneous purchased services	(1,261)	7,088	(8,349)	9,934	14,175	(4,242)
Total Other purchased services	144,676	150,885	(6,210)	410,941	413,605	(2,665)
Supplies						
Instructional supplies	47,431	77,406	(29,975)	97,874	98,265	(392)
Special education supplies	1,460	15,486	(14,027)	19,958	21,785	(1,826)
Health supplies	11,896	-	11,897	11,896	408	11,488

Lehigh Valley Dual Language Charter School

Budget-vs-Actual & Projection - Detail

As of December 31, 2022

	Year To Date 12/31/2022			Year Ending 06/30/2023		
	Actual	Operating Budget	Variance	Projection	Operating Budget	Variance
Administration	2,284	19,055	(16,771)	35,062	38,110	(3,048)
Maintenance Supplies	16,535	17,483	(947)	34,017	34,964	(947)
Food	1,141	3,096	(1,956)	5,785	7,742	(1,957)
Meals & refreshments	104	-	104	104	-	105
Books & curricula	45,129	30,283	14,847	182,506	182,505	0
Tech supplies & software	29,687	8,651	21,034	29,687	12,000	17,686
Other general supplies	315	7,056	(6,741)	13,503	13,190	313
Total Supplies	155,981	178,517	(22,535)	430,391	408,970	21,422
Property, furniture & equipment						
Furniture & equipment	25,168	1,362	23,805	25,168	2,725	22,442
Computers	-	-	-	50,000	50,000	-
Property, furniture & equipment	25,168	1,362	23,805	75,168	52,725	22,442
Other expenditures						
Dues & fees	18,654	16,766	1,888	42,056	33,532	8,525
Bank fees	6	-	6	6	-	6
Interest expense	6,942	5,958	984	14,838	11,916	2,921
Late fees	35	-	35	35	-	35
Scholarships	-	1,500	(1,500)	3,000	3,000	-
Fees for student activities/trips	11,814	-	11,814	11,814	-	11,814
Other expenditures	37,451	24,224	13,227	71,749	48,448	23,301
Other uses of funds - debt service						
Redemption of principal	293,954	294,065	(110)	588,128	588,128	0
Other uses of funds - debt service	293,954	294,065	(110)	588,128	588,128	0
TOTAL EXPENDITURES	3,322,180	3,615,482	(293,301)	7,674,939	7,841,622	(166,684)
CHANGE IN FUND BALANCE	256,708	190,571	66,136	152,796	36,073	116,723

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
12/23/2022	601 Broad Development Group, LLC	Prepaid expenses	Mortgage	50,003.73
12/02/2022	Lintons Food Service Management	Food service management - food costs	Meal Service October 2022	35,382.55
12/21/2022	Lintons Food Service Management	Food service management - food costs	Meal Service November 2022	31,897.70
12/19/2022	The Warko Group	QB Legacy AP	Mechanical and Plumbing Reno Application #: 7	20,995.70
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December 2022	20,727.14
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	17,755.32
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December 2022	15,161.28
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	12,844.28
12/14/2022	Scholastic Book Fairs 14	Books	BOOK FAIR INVOICE Acct#1471142 Fair ID 5040348	8,338.05
12/09/2022	Charter Choices, Inc.	Accounting services	Serove performed per contract for the month.	6,300.00
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	5,490.30
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December 2022	5,490.30
12/14/2022	PPL Electric Utilities	Electricity	Acct Number# 98220-20029 Meter 300959298 Oct 31 - Nov 30	5,302.17
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	5,112.52
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December 2022	5,112.52
12/14/2022	Eastern University	Tuition reimbursement	Vanessa Rodriguez Rivera Student ID #0742699 - Spring 2023	3,850.00
12/19/2022	The Warko Group	QB Legacy AP	Mechanical and Plumbing Reno Application #: 6	3,499.07
12/07/2022	NCS Pearson, Inc	Technology supplies & software	(DIGITAL):01AUG-2022:31-JUL-2023 AIMPLSC-SUB 10683570	3,105.00
12/19/2022	UGI Utilities, Inc.8355	Electricity	Billing Period: 10/22/2022 to 11/21/2022 Account Number 411002358355	2,874.26
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	2,518.48
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	2,518.48
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December	2,518.48

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
12/01/2022	Highmark Blue Shield	Medical insurance	ber 2022 ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Decem- ber 2022	2,518.48
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Decem- ber 2022	2,518.48
12/27/2022	Gorman & Associates, P.C.	Audit services	Single Audit Compliance Testing 21-22	2,500.00
12/14/2022	Fraser Advanced Informa- tion Systems 129	Copier leases	Acct#603-0188129-000 copier rental 11/26/2022-12/25/2022	2,259.02
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	1,964.42
12/09/2022	601 Broad Development Group, LLC	Security deposits	Security Deposit move in charge \$1750 and Pro- rated 1st month rent for admin team	1,750.00
12/22/2022	Uline	General supplies	Customer #11723132 12-16 GAL 1.5MIL BLK TRASH LINER, 40-45 GAL 2.5MIL BLACK TRASH, ODOBAN ODOR ELIMINATOR 1 GAL, FANTASTIK REFILL - 1 GALLON, LYSOL DE- ODORIZING CLEANER 1 GAL, MICROFIBER RAGS IN A BOX - YEL- LOW, MICROFIBER RAGS IN A BOX-GREEN, ULINE 4 MIL NITRILE GLOVES-M, 6 QT. GREEN CLEANING BUCKET	1,603.47
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	1,481.77
12/22/2022	School Speciality	Books	Customer # 1258208 and PO Number: 062822SCHOOL	1,480.22
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Decem- ber 2022	1,460.72
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 Decem- ber 2022	1,460.72
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	1,460.72
12/01/2022	LAROS SILK MILL MAS- TER ASSOCIATION, INC	Dues & fees	Condo fee	1,360.00
12/09/2022	Albright College	Tuition reimbursement	Masters of science PK-4 Samantha Vazquez Course: Edu 622 Math/ science Methods	1,250.00
12/23/2022	Kristi Yordy	Tuition reimbursement	LIT 504: Assessment and Remediation Pt. 1 Dec. - Masters of Science in Ed- ucation #900143292	1,250.00
12/14/2022	Leader Services	General supplies	IEP Writer User License - School Age Annual Sub- scription Renewal January 1, 2023 To December 31,	1,174.00

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

Payment Date	Vendor Name	Account title	Memo	Amount
12/06/2022	Stotz & Fatzinger Office Supply	General supplies	2023 GLDWHITEBOX: PA-PER,COPY,8.5X11,20#,WHITE - CT PIL11002BX: PEN,MARKER,FINELINE R,0.7,BK - BX BSN17525: FOLDER,FILE,LTR, 1/3,MLA, 100 - BX	1,144.14
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December 2022	1,133.32
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December 2022	1,133.32
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	1,133.32
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	1,133.32
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	1,057.76
12/01/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 December 2022	1,057.76
12/05/2022	Highmark Blue Shield	Medical insurance	ACCOUNT NUMBER: 2949270001 CLIENT NUMBER:294927 October 2022	1,057.76
12/01/2022	Lehigh Valley Health Network	Other employee benefits	Guarantor Name : Elsie Perez Garcia; Guarantor Number 213663; Secure Health Code: 2WN-A8Q-SQ8	1,000.00
12/09/2022	Waste Management of Pennsylvania, Inc.	Disposal services	Cust ID: 20-38594-63007 Service period 12/01/22-12/31/22	993.06
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	915.64
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	890.74
12/09/2022	601 Broad Development Group, LLC	Rental of land & buildings	Security Deposit move in charge \$1750 and Pro-rated 1st month rent for additional space- admin team	875.00
12/07/2022	Palmeri Transportation Inc	Fees for student activities/trips	DeSales University 2646 15-Nov-2022 11:30	827.48
12/01/2022	MacMain, Connell & Lein-hauser, LLC	Legal services	Account No# 30047.001	825.00
12/09/2022	Vision Service Plan	Other group insurance	Client ID 30034388 Customer Ref# 3454802 Coverage Period December 2022	810.49
12/14/2022	Verizon Wireless	Telecommunications services	Account # 823032866-00001 Oct 26 - Nov 25	777.02
12/14/2022	School Speciality	Books	Customer # 1258208 and PO Number: 062822SCHOOL	649.78
12/27/2022	Stotz & Fatzinger Office	General supplies	BICBKCP24AST: PEN-	602.

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
	Supply		CIL,BIC KIDS 24CT,AST PK, AVE98089: GLUE,STICK,0.260Z,CLR , 18PK PK, PAC811601: POMPOM, GLITTER, AST,80CT PK, CKC377602: STICK,JMBOCRAFT,6X.7 5,AST BX, WAU49581: PAPER,LTR,250PK, 110#,JY PK, SGH025100: PA- PER,8.5X11,INDEX,250,B E PK, WAU82331: PA- PER, VELLUM BRIS- TOL,67#, YW PK, NOTE: DISCONTINUED, WAU49561: PA- PER,LTR,250PK, 110#,GN PK, GLDWHITE- BOX: PA- PER,COPY,8.5X11,20#, WHITE CT	
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	472.03
12/02/2022	Pitney Bowes Global Fi- nancial Services LLC	Postage & shipping	Acct#0016965817 DE- TAILS OF YOUR CHARGES Billing period: Dec 11 2022 - Mar 10 2023 Contract # 0041191968	442.85
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	384.93
12/05/2022	UNUM Life Insurance Company of America EE	Life insurance	Billing Period: 12/1/2022 - 12/31/2022	383.42
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	381.76
12/02/2022	Palmeri Transportation Inc	Fees for student activites/ trips	2127 11-Nov-2022 8:45 Attn: Priscilla Rivera	351.05
12/05/2022	Provident Life and Acci- dent Ins Co	Employee life & disability	Employee Voluntary Elec- tion E0677310 11/10/22-12/07/22	350.16
12/23/2022	Smart Digital Tech	Technology supplies & software	Smart Digital Tech Man- aged CCTV Support Ser- vicesMonthly Agreement.	350.00
12/23/2022	Smart Digital Tech	Technology supplies & software	Smart Digital Tech Man- aged CCTV Support Ser- vicesMonthly Agreement.	350.00
12/22/2022	PenServ	Dues & fees	Q4 2022 Administration Fees	327.11
12/14/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	322.74
12/09/2022	Provident Life and Acci- dent Ins Co	Employee life & disability	Employee Voluntary Elec- tion E0677310 10/13/2022-11/09/2022	309.92
12/22/2022	MacMain, Connell & Lein- hauser, LLC	Legal services	Account No# 30047.001	300.00
12/09/2022	Lauren Bookman	Tuition reimbursement	For Instructional 2 Col- lege/ University Name: CIU 20 Course: Social Emotional Learning	300.00
12/01/2022	Uline	General supplies	Customer# 11723132 16X24 SILICONE PARCHMENT PAPER 12X2000 REYNOLDS FILM-CUTTERBOX S- 23110MANGO SPLASH HOG URINAL SCREEN-	296.69

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
12/02/2022	Cintas Corporation # 101	General supplies	MANGO S-18729MANGO DELUXE URINAL SCREEN-MANGO Acct # 15528479 Supplies	289.83
12/09/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies SIG HRDWND WHT FC4 NEUTRAL FLR RE- FILLJRT	281.37
12/14/2022	Charter Choices, Inc.	Postage & shipping	Bill.com 10/5/22-11/4/22 and 11/5/22-12/4/22	259.20
12/05/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	250.89
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	234.46
12/19/2022	School Health Corporation	General supplies	PAPER POLY BACK EXAM 21 IN TYLENOL CHILD LIQ CHERRY 40Z HALLS CHERRY 30'S COUGH DROPS	231.46
12/23/2022	Cintas Corporation # 101	General supplies	Acct # 15528479 Supplies	216.77
12/23/2022	Diefenderfer Electrical Contractors	Building maintenance & repairs	10/30/22 Labor, USB 3.0 Feed thru Wall Plate	207.09
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	190.88
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	190.88
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	190.88
12/14/2022	601 Broad Development Group, LLC	Water & sewage	Water meter 12 and 13	185.77
12/09/2022	All Affordable Pest Control	Extermination services	General Pest Control Ser- vice	180.00
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	140.97
12/19/2022	VISA	General supplies	TCM Bank Card	127.18
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	119.19
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	95.44
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	95.44
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	95.44
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	95.44
12/05/2022	Guardian Dental	Dental insurance	Group ID: 00 558787 For Period 12/01/22 to 12/31/22	95.44
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	95.25
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	95.25
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing Period: 11/1/2022 - 11/30/2022	85.13

Lehigh Valley Dual Language Charter School Bill Payments

Payment Date	Vendor Name	Account title	Memo	Amount
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Period: 11/1/2022 - 11/30/2022 Life/ADD/STD/LTD Acct0656929-001 0 Billing	80.58
12/28/2022	Pitney Bowes Global Financial Services LLC	Postage & shipping	Period: 11/1/2022 - 11/30/2022 Acct#0016965817 Send-Pro C200/C300/C400 Red Ink Ctg # SL-798-0	75.98
12/23/2022	Tara Weaver	Other employee benefits	Gym Reimbursement Tara Weaver	60.00
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	52.33
12/09/2022	ReadyRefresh	General supplies	Period: 11/1/2022 - 11/30/2022 Current Activity from 10/21/22 - 11/20/22 Account Number: 0447919689	44.90
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Life/ADD/STD/LTD Acct0656929-001 0 Billing	39.91
12/05/2022	UNUM Life Insurance Company of America	Life insurance	Period: 11/1/2022 - 11/30/2022 Life/ADD/STD/LTD Acct0656929-001 0 Billing	33.39
12/23/2022	Grace Neyra	Tuition reimbursement	Period: 11/1/2022 - 11/30/2022 Reimbursement Grace Neyra	30.19
Sum Total				322,096.37

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2022-23 as of 12/31/2022**

District	AUN	Amounts Due			District	Amounts Paid			Net Due
		Regular Ed	Special Ed	Total Due		UniPay	Refunds	Total Paid	
Allentown City SD	121390302	1,182,420.52	227,296.00	1,409,716.52	952,318.70	.00	.00	952,318.70	457,397.82
Bethlehem Area SD	120481002	1,145,574.04	176,733.32	1,322,307.36	831,325.34	.00	.00	831,325.34	490,982.02
Boyetown Area SD	114060753	6,163.40	.00	6,163.40	.00	5,136.16	.00	5,136.16	1,027.24
Catasauqua Area SD	121391303	22,268.51	.00	22,268.51	13,785.33	.00	.00	13,785.33	8,483.18
East Penn SD	121392303	32,040.83	.00	32,040.83	32,040.83	.00	.00	32,040.83	.00
Easton Area SD	120483302	82,091.35	.00	82,091.35	54,727.57	.00	.00	54,727.57	27,363.78
Nazareth Area SD	120484803	21,467.34	.00	21,467.34	17,889.45	.00	.00	17,889.45	3,577.89
Northampton Area SD	120484903	20,209.22	.00	20,209.22	16,841.01	.00	.00	16,841.01	3,368.21
Parkland SD	121395103	7,204.23	.00	7,204.23	6,003.52	.00	.00	6,003.52	1,200.71
Pen Argyl Area SD	120485603	7,641.61	.00	7,641.61	.00	6,368.01	.00	6,368.01	1,273.60
Pleasant Valley SD	120455203	.00	.00	.00	.00	.00	.00	.00	.00
Quakertown Community SD	122098403	16,494.82	.00	16,494.82	.00	.00	.00	.00	16,494.82
Salisbury Township SD	121395603	20,484.39	.00	20,484.39	12,802.80	.00	.00	12,802.80	7,681.59
Saucon Valley SD	120486003	8,354.93	.00	8,354.93	6,962.44	.00	.00	6,962.44	1,392.49
Southern Lehigh SD	121395703	17,109.83	.00	17,109.83	14,258.19	.00	.00	14,258.19	2,851.64
Whitehall-Coplay SD	121397803	55,438.15	.00	55,438.15	36,958.77	.00	.00	36,958.77	18,479.38
Wilson Area SD	120488603	8,233.37	.00	8,233.37	8,233.37	.00	.00	8,233.37	.00
Totals:		2,653,196.54	404,029.32	3,057,225.86	2,004,147.32	11,504.17	.00	2,015,651.49	1,041,574.37

**Lehigh Valley Dual Language CS
Accounts Receivable Summary Report
School Year 2021-22 as of 12/31/2022**

District	AUN	Amounts Due			Amounts Paid			Net Due	
		Regular Ed	Special Ed	Total Due	District	UniPay	Refunds		Total Paid
Allentown City SD	121390302	2,490,819.69	511,652.22	3,002,471.91	2,980,040.22	.00	.00	2,980,040.22	22,431.69
Bethlehem Area SD	120481002	2,112,509.46	369,606.81	2,482,116.27	2,476,243.70	.00	.00	2,476,243.70	5,872.57
Boyertown Area SD	114060753	12,326.79	.00	12,326.79	.00	12,326.79	.00	12,326.79	.00
Catasauqua Area SD	121391303	6,868.31	.00	6,868.31	6,868.31	.00	.00	6,868.31	.00
East Penn SD	121392303	47,330.80	3,177.04	50,507.84	51,688.35	.00	.00	51,688.35	-1,180.51
Easton Area SD	120483302	115,368.94	.00	115,368.94	116,640.56	.00	1,271.62	115,368.94	.00
Hazleton Area SD	118403302	2,211.43	.00	2,211.43	.00	3,715.43	.00	3,715.43	-1,504.00
Northampton Area SD	120484903	23,590.86	.00	23,590.86	23,590.86	.00	.00	23,590.86	.00
Parkland SD	121395103	26,940.74	.00	26,940.74	26,940.74	.00	.00	26,940.74	.00
Pleasant Valley SD	120455203	15,810.97	.00	15,810.97	15,810.97	.00	.00	15,810.97	.00
Salisbury Township SD	121395603	30,726.58	.00	30,726.58	30,726.72	.00	.00	30,726.72	-.14
Saucon Valley SD	120486003	15,542.84	.00	15,542.84	15,542.84	.00	.00	15,542.84	.00
Southern Lehigh SD	121395703	19,780.75	.00	19,780.75	19,780.75	.00	.00	19,780.75	.00
Unassigned	999999999	.00	.00	.00	.00	.00	.00	.00	.00
Whitehall-Coplay SD	121397803	124,525.17	.00	124,525.17	124,525.17	.00	.00	124,525.17	.00
Wilson Area SD	120488603	61,602.10	.00	61,602.10	61,602.10	.00	.00	61,602.10	.00
Totals:		5,105,955.43	884,436.07	5,990,391.50	5,950,001.29	16,042.22	1,271.62	5,964,771.89	25,619.61