



Navigator Schools

Special Board Meeting

Date and Time

Wednesday March 26, 2025 at 5:30 PM PDT

Location

Gilroy Prep School: 277 I.O.O.F. Ave, Gilroy, CA 95020

This meeting will be held in compliance with the Brown Act.

Members of the public who wish to access this board meeting online may do so via Zoom at <https://zoom.us/join> or via telephone by calling (669) 900-6833.

Meeting ID: 987 4010 4857

Passcode: 666983

Teleconference Locations / Ubicaciones de Teleconferencias

1. Hayward Collegiate Charter School, 166 West Harder Road, Hayward, CA 94544
 2. Hollister Prep School, 881 Line Street, Hollister CA 95020
 3. Watsonville Prep School, 407 Main Street, Watsonville, CA 95076
 4. Gilroy Prep School, 277 I.O.O.F. Ave, Gilroy, CA 95020 (Santa Clara County)
 5. 1065 Byers Street, Gilroy, CA 95020 (Santa Clara County)
 6. Monte Verde 5 SW of 12th St, Carmel, CA 93921
 7. 1365 Locust St., Denver CO 80220
 8. 5357 Federation Court, San Jose, CA 95123 (Santa Clara County)
 9. 857 West Cove Way, Sacramento, CA 95831
 10. 2520 Apple Tree Way, Gilroy, CA 95020 (Santa Clara County)
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Members of the public attending online who wish to comment during the board meeting will use the online “raise hand” tool in Zoom when the chairperson elicits public comments. Members of the public planning to attend by phone are requested to confirm their intent to comment up to one hour prior to the meeting via [e-mail](#).

Individual comments will be limited to three minutes. If an interpreter is needed, comments will be translated into English and the time limit shall be six minutes. At its discretion, the board may limit the total time allotted to public comments and set new time limits for individual comments. The board reserves the right to mute and remove a participant from the meeting if the participant unreasonably disrupts the meeting.

Requests for disability-related modifications or accommodations to participate in this public meeting should be submitted forty-eight hours prior to the meeting via [e-mail](#). All efforts will be made for reasonable accommodations. The agenda and public documents will be modified upon request as required by Section 202 of the Americans with Disabilities Act.

Esta reunión se llevará a cabo de conformidad con la Brown Act.

Los miembros del público que deseen acceder a esta reunión del consejo pueden hacerlo en línea en <https://zoom.us/join> o por teléfono llamando al (669) 900-6833.

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Los comentarios públicos se limitarán a tres minutos. Si se necesita un intérprete, los comentarios se traducirán al inglés y el límite de tiempo será de seis minutos. A su discreción, la mesa directiva puede limitar el tiempo total asignado a los comentarios del público y establecer nuevos límites de tiempo para los comentarios individuales. La mesa directiva se reserva el derecho de expulsar a un participante de la reunión si éste interrumpe injustificadamente la reunión.

Las solicitudes de modificaciones o adaptaciones relacionadas con una discapacidad para participar en esta reunión pública deberán presentarse cuarenta y ocho horas antes de la reunión por [correo electrónico](#). Se hará todo lo posible por realizar adaptaciones razonables. El orden del día y los documentos públicos se modificarán si se solicita, tal y como exige el artículo 202 de la Ley de Estadounidenses con Discapacidades.

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:30 PM
Opening Items			

	Purpose	Presenter	Time
A.	Record Attendance and Guests	Ian Connell	1 m
	Ian Connell, member of the Board of Directors, will record attendance and establish a quorum via roll call.		
B.	Call the Meeting to Order	Ian Connell	1 m
	Ian Connell, member of the Board of Directors, will call the meeting to order.		
C.	Public Comments	Ian Connell	3 m
	The Board will receive public comments regarding non-agenda items, if any, following expectations and time limits reviewed by Ian Connell, member of the Board of Directors.		
D.	Opening Remarks	Ian Connell	1 m
	Ian Connell, member of the Board of Directors, will provide opening remarks.		
II.	Finance		5:36 PM
A.	2023-24 Audited Financials	Vote	Noël Russell-Unterburger
	The Board will vote to approve the audited financials for fiscal year ending 2023-24.		
B.	Engagement of 2024-25 Auditor	Vote	Noël Russell-Unterburger
	The Board will consider the proposals from audit firms for the 2024-25 audit and will vote on a recommendation brought forth by the Audit Committee.		
III.	Closing Items		5:59 PM
A.	Adjourn Meeting	FYI	Board Chair
	The Board Chair will adjourn the Board meeting.		

Coversheet

2023-24 Audited Financials

Section:	II. Finance
Item:	A. 2023-24 Audited Financials
Purpose:	Vote
Submitted by:	
Related Material:	Governance Communication Letter draft 3.24.25.pdf

Board of Directors
Navigator Schools
Gilroy, California

We have audited the consolidated financial statements of Navigator Schools as of and for the year ended June 30, 2024, and have issued our report thereon dated REPORT DATE. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated June 27, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Navigator Schools are described in Note 1 to the consolidated financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2024.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the consolidated financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the consolidated financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the consolidated financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the consolidated financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The consolidated financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

As previously communicated to you on September 19, 2024, we encountered the following significant difficulties:

- Significant issues with the accounting records arise from preliminary review of the requested audit information, whereas the unaudited financial report appears to be incomplete. The completion of our audit was delayed as a result.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement

Corrected misstatements

The attached schedule summarizes all misstatements (material and immaterial) detected as a result of audit procedures that were corrected by management.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the consolidated financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated REPORT DATE.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Other audit findings or issues

The following describes findings or issues arising during the audit that are, in our professional judgment, significant and relevant to your oversight of the consolidated financial reporting process:

- 2024-001 – Material weakness in financial close over reporting process
- 2024-002 – Expanded Learning Opportunities Program (ELOP) Registration Forms (Watsonville Prep and Hayward Collegiate)
- 2024-003 – Transitional Kindergarten (TK) Early Enrollment – Average Class Enrollment (Watsonville Prep)

Supplementary information in relation to the consolidated financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the consolidated financial statements, on which we were engaged to report in relation to the consolidated financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves. We have issued our report thereon dated REPORT DATE.

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the consolidated financial statements, on which we were engaged to report in relation to the consolidated financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the consolidated financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the consolidated financial statements or to the consolidated financial statements themselves. We have issued our report thereon dated REPORT DATE.

Other information included in annual reports

Other information (financial or nonfinancial information other than the consolidated financial statements and our auditors' report thereon) is being included in your annual report and is comprised of the Local Education Agency Organization Structure. Our responsibility for other information included in your annual report does not extend beyond the consolidated financial information identified in our opinion on the consolidated financial statements. We have no responsibility for determining whether such other information is properly stated and do not have an obligation to perform any procedures to corroborate other information contained in your annual report. We are required by professional standards to read the other information included in your annual report and consider whether a material inconsistency exists between the other information and the consolidated financial statements because the credibility of the consolidated financial statements and our auditors' report thereon may be undermined by material inconsistencies between the audited financial statements and other information. If, based on the work

performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report. Our auditors' report on the consolidated financial statements includes a separate section, "Other Information," which states we do not express an opinion or any form of assurance on the other information included in the annual report. We did not identify any material inconsistencies between the other information and the audited financial statements.

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Upcoming accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent auditing standards applicable to your entity.

ASU 2023-01 Leases (Topic 842): Common Control Arrangements–

- Effective for audits of financial statements for fiscal years beginning after December 31, 2023. Early adoption is permitted. For your School – June 30, 2025's consolidated financial statements.
- Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2023-01, Leases (Topic 842): Common Control Arrangements, clarifies applying Topic 842 to related party arrangements between entities under common control, reducing diversity in practice.
- ASU 2023-01 provides practical expedient to applied when a written agreement exists; to determine existence, accounting, and classification of a lease in common control arrangements. If no written terms exist, the practical expedient cannot be applied.
- ASU 2023-01 requires that leasehold improvements under common control leases be:
 - Amortized by the lease over the useful life of the improvements to the common control group (regardless of the lease term) and;
 - Accounted for as a transfer between entities under common control through net assets, if and when, the lessee no longer controls the use of the underlying asset.

This communication is intended solely for the information and use of the Board of Directors and management of Navigator Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Glendora, California
REPORT DATE

Client: **A275113 - Navigator Schools**
Engagement: **SAUD 24 - Navigator Schools**
Period Ending: **6/30/2024**
Trial Balance: **0900 - NFP Fund Trial Balance**
Workpaper: **0114.20b - Adjusting Journal Entries Report for 0114.20**
Fund Level: **All**
Index: **All**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
Audit identified entry to reconcile beginning net assets at GPS			
1278-4346	Teacher/Paras Supplies	120.00	
1278-4430	Non-classroom Furn, Equip & Supplies	393.00	
1278-9500	Accounts Payable	501.00	
1278-9700	Fund Balance		621.00
1278-9780	Opening Balance Equity		393.00
Total		1,014.00	1,014.00
Adjusting Journal Entries JE # 2			
Audit identified entry to reconcile beginning net assets at HPS			
1507-9700	Fund Balance	172,562.00	
1507-9500	Accounts Payable		172,562.00
Total		172,562.00	172,562.00
Adjusting Journal Entries JE # 3			
Audit identified entry to reconcile beginning net assets and correct account balance variances from GL completeness test			
2027-9420	Leasehold Improvements	19,500.00	
2027-9500	Accounts Payable	907.00	
2027-9410	Construction in progress		19,500.00
2027-9700	Fund Balance		907.00
Total		20,407.00	20,407.00
Adjusting Journal Entries JE # 4			
Audit identified entry to reconcile beginning net assets			
2032-9500	Accounts Payable	6,695.00	
2032-9621	Due to/from CMO	17,500.00	
2032-9330	Prepaid Expenses		249.00
2032-9700	Fund Balance		23,946.00
Total		24,195.00	24,195.00
Adjusting Journal Entries JE # 5			
Audit identified entry to reconcile beginning net assets			
0NAV-9500	Accounts Payable	3,026.00	
0NAV-9621	Due to/from CMO	11,667.00	
0NAV-9700	Fund Balance	4,677.00	
0NAV-4502	Operations-Supplies		1,870.00
0NAV-9624	Due to/from Watsonville		17,500.00
Total		19,370.00	19,370.00
Adjusting Journal Entries JE # 7			
Audit Identified entry to reconcile beginning net assets			
LLC1-9700	Fund Balance	14,582.00	
LLC1-5848	Licenses and Other Fees		2,916.00
LLC1-9625	Due to/from 407		11,666.00
Total		14,582.00	14,582.00
Adjusting Journal Entries JE # 8			
Audit Identified entry to remove deferred rent recorded in FY 24, in order to show the proper transition amount under ASC 842			
LLC1-9667	Deferred Rent 407 Main	248,665.00	
LLC1-5611	Rent/Lease Facilities		248,665.00
Total		248,665.00	248,665.00
Adjusting Journal Entries JE # 10			
Non-Attest service to record leases for FY 24			
0NAV-9250	Accumulated Amortization	27,698.00	
0NAV-9801	Lease Liability- Long-Term	3,574.00	
1278-9800	Lease Liability- Current	6,273.00	

1278-9801	Lease Liability- Long-Term	7,855.00	
1507-9800	Lease Liability- Current	6,273.00	
1507-9801	Lease Liability- Long-Term	7,855.00	
2027-5611	Rent/Lease Facilities	43,260.00	
2027-9450	Right-Of-Use	3,623,010.00	
2027-9800	Lease Liability- Current	115,191.00	
2032-5611	Rent/Lease Facilities	270,855.00	
2032-9801	Lease Liability- Long-Term	2,468.00	
2032-LLLT	Lease Liability, Long-Term	7,149.00	
LLC1-5611	Rent/Lease Facilities	237,843.00	
LLC1-9801	Lease Liability- Long-Term	2,468.00	
ONAV-5611	Rent/Lease Facilities		480.00
ONAV-9450	Right-Of-Use		29,852.00
ONAV-9800	Lease Liability- Current		940.00
1278-9250	Accumulated Amortization		14,128.00
1507-9250	Accumulated Amortization		14,128.00
2027-9250	Accumulated Amortization		191,814.00
2027-9801	Lease Liability- Long-Term		3,589,647.00
2032-9250	Accumulated Amortization		252,046.00
2032-9800	Lease Liability- Current		245.00
2032-ACCA	Accumulated Amortization		6,904.00
2032-LLST	Lease Liability, Current		21,277.00
LLC1-9250	Accumulated Amortization		219,034.00
LLC1-LLST	Lease Liability, Current		21,277.00
1278-9450	Right-Of-Use		
1507-9450	Right-Of-Use		
2032-9450	Right-Of-Use		
2032-ROUA	Right-Of-Use Asset		
LLC1-9450	Right-Of-Use		
Total		4,361,772.00	4,361,772.00
Adjusting Journal Entries JE # 11			
PBC journal entry to reconcile EPA and LCFF at Gilroy			
1278-9200	Accounts Receivable	70,172.00	
1278-9200	Accounts Receivable	176,639.00	
1278-8000	Gnl Purpose Entitlement LCFF		70,172.00
1278-8000	Gnl Purpose Entitlement LCFF		176,639.00
Total		246,811.00	246,811.00
Adjusting Journal Entries JE # 13			
Audit identified entry to true up revenues and deferred revenues			
1278-9620	Deferred Revenue	26,032.00	
1278-9620	Deferred Revenue	56,757.00	
1507-9620	Deferred Revenue	86,125.00	
2032-9620	Deferred Revenue	84,833.00	
1278-8100	Federal Revenue		26,032.00
1278-8300	State Revenues		56,757.00
1507-8300	State Revenues		86,125.00
2032-8300	State Revenues		84,833.00
Total		253,747.00	253,747.00
Adjusting Journal Entries JE # 15			
Audit Identified entry to move unspent prop 28 funds to deferred revenue			
1278-8300	State Revenues	76,270.00	
1507-8300	State Revenues	80,737.00	
2027-8300	State Revenues	21,517.00	
2032-8300	State Revenues	64,542.00	
1278-9620	Deferred Revenue		76,270.00
1507-9620	Deferred Revenue		80,737.00
2027-9620	Deferred Revenue		21,517.00
2032-9620	Deferred Revenue		64,542.00
Total		243,066.00	243,066.00
Adjusting Journal Entries JE # 17			
PBC entry to write off old receivables			
ONAV-5810	Bad Debt Expense	7,556.00	
1278-5810	Bad Debt Expense	695,637.00	
1278-9200	Accounts Receivable	29,398.00	
1507-5810	Bad Debt Expense	372,817.00	
1507-9200	Accounts Receivable	1,491.00	

2027-5810	Bad Debt Expense	73,143.00	
2032-5810	Bad Debt Expense	433,594.00	
0NAV-9200	Accounts Receivable		7,556.00
1278-5810	Bad Debt Expense		29,398.00
1278-9200	Accounts Receivable		695,637.00
1507-5810	Bad Debt Expense		1,491.00
1507-9200	Accounts Receivable		372,817.00
2027-9200	Accounts Receivable		73,143.00
2032-9200	Accounts Receivable		433,594.00
Total		1,613,636.00	1,613,636.00
Adjusting Journal Entries JE # 18			
PBC entry to reduce the principal amount of CDE loan for payments taken from LCFF revenue			
2027-5843	Interest Expense	2,678.00	
2027-9670	CDE Loan	46,194.00	
2032-5843	Interest Expense	1,546.00	
2032-9670	CDE Loan	59,329.00	
2027-8000	Gnl Purpose Entitlement LCFF		48,872.00
2032-8000	Gnl Purpose Entitlement LCFF		60,875.00
Total		109,747.00	109,747.00
Adjusting Journal Entries JE # 19			
PBC entry to record depreciation at HCC			
2027-6900	Depreciation	23,083.00	
2027-9425	Accum. Depreciation-Leasehold Improvements		23,083.00
Total		23,083.00	23,083.00
Adjusting Journal Entries JE # 20			
PBC entry to book depreciation at 407 Main			
LLC1-6900	Depreciation	308,878.00	
LLC1-9425	Accum. Depreciation-Leasehold Improvements		308,878.00
Total		308,878.00	308,878.00
Adjusting Journal Entries JE # 21			
PBC entry to correct bank reconciliation variance			
0NAV-9128	Banking:SCC Bank Checking	3,872.00	
1278-9128	Banking:SCC Bank Checking	15,602.00	
1507-9128	Banking:SCC Bank Checking	15,519.00	
2027-9128	Banking:SCC Bank Checking	3,534.00	
2032-9128	Banking:SCC Bank Checking	12,256.00	
LLC1-9122	Banking: US Bank 2242	196,465.00	
0NAV-5857	Payroll Fees		3,872.00
1278-5857	Payroll Fees		15,602.00
1507-5857	Payroll Fees		15,519.00
2027-5857	Payroll Fees		3,534.00
2032-5857	Payroll Fees		12,256.00
LLC1-8601	Rent Income		46,540.00
LLC1-9500	Accounts Payable		149,925.00
Total		247,248.00	247,248.00
Adjusting Journal Entries JE # 22			
PBC entry to correct negative AP			
LLC1-5843	Interest Expense	74,963.00	
LLC1-9500	Accounts Payable		74,963.00
Total		74,963.00	74,963.00
Adjusting Journal Entries JE # 24			
PBC entry to fix 9590 payroll accrual account to zero out at each site			
1278-9590	Payroll Accrual	56,250.00	
1507-9590	Payroll Accrual	40,901.00	
2027-1100	SALARIES:Teachers Salaries	54,807.00	
2032-1100	SALARIES:Teachers Salaries	42,343.00	
1278-1100	SALARIES:Teachers Salaries		56,250.00
1507-1100	SALARIES:Teachers Salaries		40,901.00
2027-9590	Payroll Accrual		54,807.00
2032-9590	Payroll Accrual		42,343.00
Total		194,301.00	194,301.00
Adjusting Journal Entries JE # 25			
PBC entry to book CIP through June 2024			

1278-9410	Construction in progress	462,017.00	
1278-9501	Accrued Accounts Payable		462,017.00
Total		462,017.00	462,017.00

Adjusting Journal Entries JE # 26

PBC entry to accrue June 2024 payroll liabilities

0NAV-1100	SALARIES:Teachers Salaries	1,477.00
0NAV-1200	SALARIES:CE Pupil Support Salaries	546.00
0NAV-1200	SALARIES:CE Pupil Support Salaries	2,218.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	3,367.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	527.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	3,654.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	5,249.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	188.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	1,783.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	2,106.00
0NAV-1300	SALARIES:CE Supervisor & Admin Salaries	878.00
0NAV-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
0NAV-1400	SALARIES:Certificated Bonus & Extra Pay	225.00
0NAV-2200	SALARIES:Classified Support Salaries	111.00
0NAV-2200	SALARIES:Classified Support Salaries	1,635.00
0NAV-2200	SALARIES:Classified Support Salaries	1,477.00
0NAV-2200	SALARIES:Classified Support Salaries	1,882.00
0NAV-2300	SALARIES:CL Supervisor & Admin Salaries	3,199.00
0NAV-2300	SALARIES:CL Supervisor & Admin Salaries	322.00
0NAV-2300	SALARIES:CL Supervisor & Admin Salaries	4,952.00
0NAV-2300	SALARIES:CL Supervisor & Admin Salaries	168.00
0NAV-2311	SALARIES:Director of Finance	2,852.00
0NAV-2311	SALARIES:Director of Finance	317.00
0NAV-2400	SALARIES:CL Clerical & Office Salaries	1,737.00
0NAV-2900	SALARIES:Classified Other Salaries	291.00
0NAV-2900	SALARIES:Classified Other Salaries	1,685.00
0NAV-2900	SALARIES:Classified Other Salaries	1,057.00
0NAV-2900	SALARIES:Classified Other Salaries	2,500.00
0NAV-2900	SALARIES:Classified Other Salaries	2,837.00
0NAV-2900	SALARIES:Classified Other Salaries	1,576.00
0NAV-2900	SALARIES:Classified Other Salaries	4,457.00
0NAV-2900	SALARIES:Classified Other Salaries	1,581.00
0NAV-2900	SALARIES:Classified Other Salaries	1,355.00
0NAV-2900	SALARIES:Classified Other Salaries	1,783.00
0NAV-2900	SALARIES:Classified Other Salaries	1,827.00
0NAV-2900	SALARIES:Classified Other Salaries	2,392.00
0NAV-2930	SALARIES:Other CL - Maintenance/grounds	782.00
0NAV-2930	SALARIES:Other CL - Maintenance/grounds	1,033.00
0NAV-3101	Employee Benefits:State Teacher Retirement System	4,286.00
0NAV-3102	Employee Benefits:403B	556.00
0NAV-3300	Employee Benefits: OASDI-Medicare-Alternative	3,706.00
0NAV-3500	Employee Benefits:Unemployment Insurance	71.00
0NAV-5857	Payroll Fees	74.00
0NAV-5905	Communications - Cell/VoiPhones	448.00
1278-1100	SALARIES:Teachers Salaries	1,864.00
1278-1100	SALARIES:Teachers Salaries	1,914.00
1278-1100	SALARIES:Teachers Salaries	1,339.00
1278-1100	SALARIES:Teachers Salaries	1,398.00
1278-1100	SALARIES:Teachers Salaries	1,339.00
1278-1100	SALARIES:Teachers Salaries	1,765.00
1278-1100	SALARIES:Teachers Salaries	1,309.00
1278-1100	SALARIES:Teachers Salaries	1,864.00
1278-1100	SALARIES:Teachers Salaries	1,765.00
1278-1100	SALARIES:Teachers Salaries	1,339.00
1278-1100	SALARIES:Teachers Salaries	1,368.00
1278-1100	SALARIES:Teachers Salaries	1,339.00
1278-1100	SALARIES:Teachers Salaries	1,448.00
1278-1100	SALARIES:Teachers Salaries	1,339.00
1278-1100	SALARIES:Teachers Salaries	1,368.00
1278-1100	SALARIES:Teachers Salaries	1,547.00
1278-1111	SALARIES:Teacher-in-Training	145.00
1278-1148	SALARIES:Teacher - Special Ed	1,498.00
1278-1200	SALARIES:CE Pupil Support Salaries	48.00
1278-1200	SALARIES:CE Pupil Support Salaries	108.00

1278-1200	SALARIES:CE Pupil Support Salaries	121.00
1278-1200	SALARIES:CE Pupil Support Salaries	47.00
1278-1200	SALARIES:CE Pupil Support Salaries	436.00
1278-1200	SALARIES:CE Pupil Support Salaries	973.00
1278-1200	SALARIES:CE Pupil Support Salaries	1,088.00
1278-1200	SALARIES:CE Pupil Support Salaries	425.00
1278-1200	SALARIES:CE Pupil Support Salaries	548.00
1278-1300	SALARIES:CE Supervisor & Admin Salaries	2,566.00
1278-1300	SALARIES:CE Supervisor & Admin Salaries	414.00
1278-1300	SALARIES:CE Supervisor & Admin Salaries	297.00
1278-1322	SALARIES:Vice Principal	1,779.00
1278-1322	SALARIES:Vice Principal	1,875.00
1278-1322	SALARIES:Vice Principal	1,981.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	500.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	1,248.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1278-1400	SALARIES:Certificated Bonus & Extra Pay	495.00
1278-2100	SALARIES:CL Instructional Aide Salaries	298.00
1278-2100	SALARIES:CL Instructional Aide Salaries	136.00
1278-2100	SALARIES:CL Instructional Aide Salaries	287.00
1278-2100	SALARIES:CL Instructional Aide Salaries	255.00
1278-2100	SALARIES:CL Instructional Aide Salaries	124.00
1278-2100	SALARIES:CL Instructional Aide Salaries	260.00
1278-2100	SALARIES:CL Instructional Aide Salaries	14.00
1278-2100	SALARIES:CL Instructional Aide Salaries	741.00
1278-2104	SALARIES:Special Education	355.00
1278-2104	SALARIES:Special Education	307.00
1278-2104	SALARIES:Special Education	813.00
1278-2104	SALARIES:Special Education	433.00
1278-2104	SALARIES:Special Education	452.00
1278-2104	SALARIES:Special Education	597.00
1278-2104	SALARIES:Special Education	620.00
1278-2104	SALARIES:Special Education	271.00
1278-2104	SALARIES:Special Education	384.00
1278-2104	SALARIES:Special Education	784.00
1278-2104	SALARIES:Special Education	427.00
1278-2104	SALARIES:Special Education	759.00
1278-2104	SALARIES:Special Education	21.00
1278-2104	SALARIES:Special Education	101.00
1278-2105	SALARIES:Small Group Instructor	97.00
1278-2105	SALARIES:Small Group Instructor	481.00
1278-2105	SALARIES:Small Group Instructor	546.00
1278-2105	SALARIES:Small Group Instructor	439.00
1278-2105	SALARIES:Small Group Instructor	508.00
1278-2105	SALARIES:Small Group Instructor	111.00
1278-2200	SALARIES:Classified Support Salaries	396.00
1278-2400	SALARIES:CL Clerical & Office Salaries	1,480.00
1278-2400	SALARIES:CL Clerical & Office Salaries	1,231.00
1278-2900	SALARIES:Classified Other Salaries	273.00
1278-2900	SALARIES:Classified Other Salaries	462.00
1278-2900	SALARIES:Classified Other Salaries	291.00
1278-2900	SALARIES:Classified Other Salaries	1,318.00
1278-2901	SALARIES:Site Tech	1,198.00
1278-2904	SALARIES:Other CL - Security/yard Duty	599.00
1278-2904	SALARIES:Other CL - Security/yard Duty	655.00
1278-2928	SALARIES:Other Classified - Food	1,088.00
1278-2930	SALARIES:Other CL - Maintenance/grounds	1,197.00
1278-2930	SALARIES:Other CL - Maintenance/grounds	241.00
1278-2930	SALARIES:Other CL - Maintenance/grounds	518.00
1278-3101	Employee Benefits:State Teacher Retirement System	7,489.00
1278-3300	Employee Benefits: OASDI-Medicare-Alternative	2,311.00
1278-5857	Payroll Fees	288.00
1278-5905	Communications - Cell/VoiPhones	118.00
1507-1100	SALARIES:Teachers Salaries	1,309.00
1507-1100	SALARIES:Teachers Salaries	1,507.00

1507-1100	SALARIES:Teachers Salaries	485.00
1507-1100	SALARIES:Teachers Salaries	1,568.00
1507-1100	SALARIES:Teachers Salaries	1,692.00
1507-1100	SALARIES:Teachers Salaries	118.00
1507-1100	SALARIES:Teachers Salaries	1,398.00
1507-1100	SALARIES:Teachers Salaries	1,398.00
1507-1100	SALARIES:Teachers Salaries	1,398.00
1507-1100	SALARIES:Teachers Salaries	1,339.00
1507-1100	SALARIES:Teachers Salaries	1,914.00
1507-1100	SALARIES:Teachers Salaries	1,398.00
1507-1100	SALARIES:Teachers Salaries	1,398.00
1507-1100	SALARIES:Teachers Salaries	1,507.00
1507-1100	SALARIES:Teachers Salaries	1,339.00
1507-1100	SALARIES:Teachers Salaries	1,339.00
1507-1100	SALARIES:Teachers Salaries	1,368.00
1507-1100	SALARIES:Teachers Salaries	1,309.00
1507-1111	SALARIES:Teacher-in-Training	134.00
1507-1111	SALARIES:Teacher-in-Training	255.00
1507-1111	SALARIES:Teacher-in-Training	134.00
1507-1111	SALARIES:Teacher-in-Training	1,191.00
1507-1148	SALARIES:Teacher - Special Ed	644.00
1507-1200	SALARIES:CE Pupil Support Salaries	48.00
1507-1200	SALARIES:CE Pupil Support Salaries	953.00
1507-1200	SALARIES:CE Pupil Support Salaries	40.00
1507-1200	SALARIES:CE Pupil Support Salaries	118.00
1507-1200	SALARIES:CE Pupil Support Salaries	436.00
1507-1200	SALARIES:CE Pupil Support Salaries	363.00
1507-1200	SALARIES:CE Pupil Support Salaries	1,063.00
1507-1200	SALARIES:CE Pupil Support Salaries	496.00
1507-1300	SALARIES:CE Supervisor & Admin Salaries	2,357.00
1507-1300	SALARIES:CE Supervisor & Admin Salaries	188.00
1507-1300	SALARIES:CE Supervisor & Admin Salaries	297.00
1507-1322	SALARIES:Vice Principal	2,070.00
1507-1322	SALARIES:Vice Principal	1,832.00
1507-1322	SALARIES:Vice Principal	1,783.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,660.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,905.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,905.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
1507-1400	SALARIES:Certificated Bonus & Extra Pay	225.00
1507-2100	SALARIES:CL Instructional Aide Salaries	298.00
1507-2100	SALARIES:CL Instructional Aide Salaries	136.00
1507-2100	SALARIES:CL Instructional Aide Salaries	783.00
1507-2100	SALARIES:CL Instructional Aide Salaries	223.00
1507-2104	SALARIES:Special Education	142.00
1507-2104	SALARIES:Special Education	139.00
1507-2104	SALARIES:Special Education	407.00
1507-2104	SALARIES:Special Education	395.00
1507-2104	SALARIES:Special Education	804.00
1507-2104	SALARIES:Special Education	726.00
1507-2104	SALARIES:Special Education	1,321.00
1507-2104	SALARIES:Special Education	649.00
1507-2104	SALARIES:Special Education	764.00
1507-2104	SALARIES:Special Education	437.00
1507-2104	SALARIES:Special Education	318.00
1507-2104	SALARIES:Special Education	356.00
1507-2104	SALARIES:Special Education	449.00
1507-2104	SALARIES:Special Education	515.00
1507-2104	SALARIES:Special Education	408.00
1507-2104	SALARIES:Special Education	446.00
1507-2105	SALARIES:Small Group Instructor	600.00
1507-2105	SALARIES:Small Group Instructor	551.00
1507-2105	SALARIES:Small Group Instructor	476.00
1507-2105	SALARIES:Small Group Instructor	481.00
1507-2105	SALARIES:Small Group Instructor	404.00

1507-2105	SALARIES:Small Group Instructor	390.00
1507-2105	SALARIES:Small Group Instructor	381.00
1507-2200	SALARIES:Classified Support Salaries	396.00
1507-2400	SALARIES:CL Clerical & Office Salaries	1,387.00
1507-2400	SALARIES:CL Clerical & Office Salaries	1,358.00
1507-2400	SALARIES:CL Clerical & Office Salaries	124.00
1507-2900	SALARIES:Classified Other Salaries	273.00
1507-2900	SALARIES:Classified Other Salaries	462.00
1507-2900	SALARIES:Classified Other Salaries	291.00
1507-2904	SALARIES:Other CL - Security/yard Duty	875.00
1507-2930	SALARIES:Other CL - Maintenance/grounds	530.00
1507-2930	SALARIES:Other CL - Maintenance/grounds	241.00
1507-2930	SALARIES:Other CL - Maintenance/grounds	521.00
1507-2930	SALARIES:Other CL - Maintenance/grounds	961.00
1507-3101	Employee Benefits:State Teacher Retirement System	6,545.00
1507-3300	Employee Benefits: OASDI-Medicare-Alternative	2,866.00
1507-3500	Employee Benefits:Unemployment Insurance	29.00
1507-3500	Employee Benefits:Unemployment Insurance	35.00
1507-5857	Payroll Fees	288.00
1507-5905	Communications - Cell/VoiPhones	123.00
2027-1100	SALARIES:Teachers Salaries	1,451.00
2027-1100	SALARIES:Teachers Salaries	1,680.00
2027-1100	SALARIES:Teachers Salaries	1,510.00
2027-1100	SALARIES:Teachers Salaries	1,510.00
2027-1100	SALARIES:Teachers Salaries	1,680.00
2027-1100	SALARIES:Teachers Salaries	1,459.00
2027-1100	SALARIES:Teachers Salaries	1,451.00
2027-1100	SALARIES:Teachers Salaries	1,680.00
2027-1100	SALARIES:Teachers Salaries	154.00
2027-1100	SALARIES:Teachers Salaries	1,451.00
2027-1200	SALARIES:CE Pupil Support Salaries	48.00
2027-1200	SALARIES:CE Pupil Support Salaries	18.00
2027-1200	SALARIES:CE Pupil Support Salaries	24.00
2027-1200	SALARIES:CE Pupil Support Salaries	436.00
2027-1200	SALARIES:CE Pupil Support Salaries	162.00
2027-1200	SALARIES:CE Pupil Support Salaries	213.00
2027-1200	SALARIES:CE Pupil Support Salaries	223.00
2027-1300	SALARIES:CE Supervisor & Admin Salaries	809.00
2027-1300	SALARIES:CE Supervisor & Admin Salaries	149.00
2027-1300	SALARIES:CE Supervisor & Admin Salaries	1,981.00
2027-1300	SALARIES:CE Supervisor & Admin Salaries	3,019.00
2027-1400	SALARIES:Certificated Bonus & Extra Pay	1,397.00
2027-1400	SALARIES:Certificated Bonus & Extra Pay	1,397.00
2027-1400	SALARIES:Certificated Bonus & Extra Pay	1,397.00
2027-1400	SALARIES:Certificated Bonus & Extra Pay	968.00
2027-2100	SALARIES:CL Instructional Aide Salaries	148.00
2027-2100	SALARIES:CL Instructional Aide Salaries	68.00
2027-2100	SALARIES:CL Instructional Aide Salaries	871.00
2027-2100	SALARIES:CL Instructional Aide Salaries	1,059.00
2027-2100	SALARIES:CL Instructional Aide Salaries	1,055.00
2027-2100	SALARIES:CL Instructional Aide Salaries	935.00
2027-2100	SALARIES:CL Instructional Aide Salaries	193.00
2027-2100	SALARIES:CL Instructional Aide Salaries	1,555.00
2027-2100	SALARIES:CL Instructional Aide Salaries	1,009.00
2027-2100	SALARIES:CL Instructional Aide Salaries	819.00
2027-2100	SALARIES:CL Instructional Aide Salaries	934.00
2027-2100	SALARIES:CL Instructional Aide Salaries	699.00
2027-2100	SALARIES:CL Instructional Aide Salaries	982.00
2027-2104	SALARIES:Special Education	535.00
2027-2104	SALARIES:Special Education	71.00
2027-2105	SALARIES:Small Group Instructor	965.00
2027-2105	SALARIES:Small Group Instructor	866.00
2027-2105	SALARIES:Small Group Instructor	366.00
2027-2105	SALARIES:Small Group Instructor	112.00
2027-2105	SALARIES:Small Group Instructor	112.00
2027-2200	SALARIES:Classified Support Salaries	132.00
2027-2400	SALARIES:CL Clerical & Office Salaries	1,325.00
2027-2400	SALARIES:CL Clerical & Office Salaries	654.00
2027-2900	SALARIES:Classified Other Salaries	273.00
2027-2900	SALARIES:Classified Other Salaries	454.00

2027-2900	SALARIES:Classified Other Salaries	182.00
2027-2900	SALARIES:Classified Other Salaries	291.00
2027-2900	SALARIES:Classified Other Salaries	693.00
2027-2900	SALARIES:Classified Other Salaries	693.00
2027-2901	SALARIES:Site Tech	1,393.00
2027-2904	SALARIES:Other CL - Security/yard Duty	76.00
2027-2928	SALARIES:Other Classified - Food	899.00
2027-2930	SALARIES:Other CL - Maintenance/grounds	241.00
2027-3101	Employee Benefits:State Teacher Retirement System	277.00
2027-3101	Employee Benefits:State Teacher Retirement System	2,989.00
2027-3101	Employee Benefits:State Teacher Retirement System	277.00
2027-3102	Employee Benefits:403B	6.00
2027-3300	Employee Benefits: OASDI-Medicare-Alternative	20.00
2027-3300	Employee Benefits: OASDI-Medicare-Alternative	1,814.00
2027-3300	Employee Benefits: OASDI-Medicare-Alternative	20.00
2027-3500	Employee Benefits:Unemployment Insurance	27.00
2027-5857	Payroll Fees	64.00
2027-5857	Payroll Fees	65.00
2027-5857	Payroll Fees	64.00
2027-5905	Communications - Cell/VoiPhones	45.00
2032-1100	SALARIES:Teachers Salaries	1,339.00
2032-1100	SALARIES:Teachers Salaries	1,339.00
2032-1100	SALARIES:Teachers Salaries	1,309.00
2032-1100	SALARIES:Teachers Salaries	1,448.00
2032-1100	SALARIES:Teachers Salaries	1,339.00
2032-1100	SALARIES:Teachers Salaries	1,339.00
2032-1100	SALARIES:Teachers Salaries	1,368.00
2032-1100	SALARIES:Teachers Salaries	1,368.00
2032-1100	SALARIES:Teachers Salaries	1,547.00
2032-1100	SALARIES:Teachers Salaries	1,339.00
2032-1100	SALARIES:Teachers Salaries	1,309.00
2032-1111	SALARIES:Teacher-in-Training	428.00
2032-1111	SALARIES:Teacher-in-Training	484.00
2032-1148	SALARIES:Teacher - Special Ed	1,529.00
2032-1148	SALARIES:Teacher - Special Ed	1,308.00
2032-1200	SALARIES:CE Pupil Support Salaries	48.00
2032-1200	SALARIES:CE Pupil Support Salaries	54.00
2032-1200	SALARIES:CE Pupil Support Salaries	40.00
2032-1200	SALARIES:CE Pupil Support Salaries	153.00
2032-1200	SALARIES:CE Pupil Support Salaries	47.00
2032-1200	SALARIES:CE Pupil Support Salaries	436.00
2032-1200	SALARIES:CE Pupil Support Salaries	487.00
2032-1200	SALARIES:CE Pupil Support Salaries	363.00
2032-1200	SALARIES:CE Pupil Support Salaries	1,376.00
2032-1200	SALARIES:CE Pupil Support Salaries	425.00
2032-1200	SALARIES:CE Pupil Support Salaries	445.00
2032-1300	SALARIES:CE Supervisor & Admin Salaries	2,327.00
2032-1300	SALARIES:CE Supervisor & Admin Salaries	282.00
2032-1300	SALARIES:CE Supervisor & Admin Salaries	446.00
2032-1322	SALARIES:Vice Principal	1,842.00
2032-1322	SALARIES:Vice Principal	1,731.00
2032-1322	SALARIES:Vice Principal	1,692.00
2032-1333	SALARIES:Academic Coach	1,435.00
2032-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
2032-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
2032-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
2032-1400	SALARIES:Certificated Bonus & Extra Pay	1,905.00
2032-1400	SALARIES:Certificated Bonus & Extra Pay	338.00
2032-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
2032-1400	SALARIES:Certificated Bonus & Extra Pay	1,560.00
2032-2100	SALARIES:CL Instructional Aide Salaries	248.00
2032-2100	SALARIES:CL Instructional Aide Salaries	113.00
2032-2100	SALARIES:CL Instructional Aide Salaries	417.00
2032-2100	SALARIES:CL Instructional Aide Salaries	475.00
2032-2100	SALARIES:CL Instructional Aide Salaries	706.00
2032-2100	SALARIES:CL Instructional Aide Salaries	175.00
2032-2100	SALARIES:CL Instructional Aide Salaries	593.00
2032-2100	SALARIES:CL Instructional Aide Salaries	533.00
2032-2100	SALARIES:CL Instructional Aide Salaries	1,058.00
2032-2104	SALARIES:Special Education	409.00

2032-2104	SALARIES:Special Education	148.00	
2032-2104	SALARIES:Special Education	373.00	
2032-2104	SALARIES:Special Education	432.00	
2032-2104	SALARIES:Special Education	435.00	
2032-2105	SALARIES:Small Group Instructor	1,191.00	
2032-2105	SALARIES:Small Group Instructor	374.00	
2032-2105	SALARIES:Small Group Instructor	882.00	
2032-2105	SALARIES:Small Group Instructor	464.00	
2032-2105	SALARIES:Small Group Instructor	133.00	
2032-2105	SALARIES:Small Group Instructor	486.00	
2032-2105	SALARIES:Small Group Instructor	916.00	
2032-2105	SALARIES:Small Group Instructor	413.00	
2032-2105	SALARIES:Small Group Instructor	846.00	
2032-2105	SALARIES:Small Group Instructor	393.00	
2032-2105	SALARIES:Small Group Instructor	876.00	
2032-2105	SALARIES:Small Group Instructor	1,191.00	
2032-2200	SALARIES:Classified Support Salaries	396.00	
2032-2200	SALARIES:Classified Support Salaries	1,427.00	
2032-2400	SALARIES:CL Clerical & Office Salaries	1,192.00	
2032-2400	SALARIES:CL Clerical & Office Salaries	1,589.00	
2032-2400	SALARIES:CL Clerical & Office Salaries	716.00	
2032-2900	SALARIES:Classified Other Salaries	363.00	
2032-2900	SALARIES:Classified Other Salaries	462.00	
2032-2900	SALARIES:Classified Other Salaries	291.00	
2032-2901	SALARIES:Site Tech	1,198.00	
2032-2904	SALARIES:Other CL - Security/yard Duty	889.00	
2032-2928	SALARIES:Other Classified - Food	773.00	
2032-2930	SALARIES:Other CL - Maintenance/grounds	1,013.00	
2032-2930	SALARIES:Other CL - Maintenance/grounds	241.00	
2032-2930	SALARIES:Other CL - Maintenance/grounds	761.00	
2032-3101	Employee Benefits:State Teacher Retirement System	5,910.00	
2032-3300	Employee Benefits: OASDI-Medicare-Alternative	91.00	
2032-3300	Employee Benefits: OASDI-Medicare-Alternative	2,754.00	
2032-3300	Employee Benefits: OASDI-Medicare-Alternative	91.00	
2032-3500	Employee Benefits:Unemployment Insurance	76.00	
2032-5857	Payroll Fees	38.00	
2032-5857	Payroll Fees	213.00	
2032-5857	Payroll Fees	38.00	
2032-5905	Communications - Cell/VoiPhones	93.00	
0NAV-3400	Employee Benefits:Health & Welfare Benefits		1,769.00
0NAV-9580	STRS Payable		29,880.00
0NAV-9590	C Payroll Accrual-C		45,078.00
1278-3102	Employee Benefits:403B		19.00
1278-3400	Employee Benefits:Health & Welfare Benefits		1,639.00
1278-9580	STRS Payable		4,007.00
1278-9590	Payroll Accrual		76,366.00
1507-3102	Employee Benefits:403B		847.00
1507-3400	Employee Benefits:Health & Welfare Benefits		1,485.00
1507-9299	Employee Advances		25.00
1507-9580	STRS Payable		3,603.00
1507-9590	Payroll Accrual		77,585.00
2027-3400	Employee Benefits:Health & Welfare Benefits		72.00
2027-3400	Employee Benefits:Health & Welfare Benefits		658.00
2027-3400	Employee Benefits:Health & Welfare Benefits		72.00
2027-9580	STRS Payable		277.00
2027-9580	STRS Payable		148.00
2027-9580	STRS Payable		1,597.00
2027-9580	STRS Payable		277.00
2027-9580	STRS Payable		148.00
2027-9590	Payroll Accrual		64.00
2027-9590	Payroll Accrual		1,144.00
2027-9590	Payroll Accrual		107.00
2027-9590	Payroll Accrual		46,716.00
2027-9590	Payroll Accrual		64.00
2027-9590	Payroll Accrual		1,144.00
2027-9590	Payroll Accrual		107.00
2032-3102	Employee Benefits:403B		144.00
2032-3400	Employee Benefits:Health & Welfare Benefits		1,687.00
2032-9580	STRS Payable		3,158.00
2032-9590	Payroll Accrual		38.00

2032-9590	Payroll Accrual		901.00
2032-9590	Payroll Accrual		381.00
2032-9590	Payroll Accrual		69,731.00
2032-9590	Payroll Accrual		38.00
2032-9590	Payroll Accrual		901.00
2032-9590	Payroll Accrual		381.00
2032-3101	Employee Benefits:State Teacher Retirement System		
2032-3101	Employee Benefits:State Teacher Retirement System		
Total		372,258.00	372,258.00
Adjusting Journal Entries JE # 27			
PBC entry to accrue SPED revenue			
1278-9200	Accounts Receivable	25,405.00	
1507-9200	Accounts Receivable	24,240.00	
2027-9200	Accounts Receivable	4,904.00	
2032-9200	Accounts Receivable	16,087.00	
1278-8100	Federal Revenue		25,405.00
1507-8100	Federal Revenue		24,240.00
2027-8100	Federal Revenue		4,904.00
2032-8100	Federal Revenue		16,087.00
Total		70,636.00	70,636.00
Adjusting Journal Entries JE # 29			
Audit identified entry to accrue additional ESSER revenues up to the expenditure amounts available			
1278-9200	Accounts Receivable	393,645.00	
1278-9620	Deferred Revenue	21,881.00	
1507-9200	Accounts Receivable	240,565.00	
1507-9620	Deferred Revenue	132,615.00	
2027-9620	Deferred Revenue	15,372.00	
2032-9200	Accounts Receivable	325,436.00	
2032-9620	Deferred Revenue	82,303.00	
1278-8100	Federal Revenue		415,526.00
1507-8100	Federal Revenue		373,180.00
2027-8100	Federal Revenue		15,372.00
2032-8100	Federal Revenue		407,739.00
Total		1,211,817.00	1,211,817.00
Adjusting Journal Entries JE # 30			
Audit identified entry to remove deferred revenue ESSER balances for fully spent ESSER			
2027-9620	Deferred Revenue	29,929.00	
2027-5810	Bad Debt Expense		29,929.00
Total		29,929.00	29,929.00
Adjusting Journal Entries JE # 31			
Non attest service to true up Intercompany Leases under ASC 842			
2032-5611	Rent/Lease Facilities	724,505.00	
2032-9450	Right-Of-Use	13,890,100.00	
2032-9250	Accumulated Amortization		676,989.00
2032-9801	Lease Liability- Long-Term		13,894,738.00
2032-LLST	Lease Liability- Current		42,878.00
Total		14,614,605.00	14,614,605.00
Adjusting Journal Entries JE # 32			
PBC entry to clean up ELOP deferred amounts and accrue for fully spent ELOP			
1278-9200	Accounts Receivable	495,953.00	
1507-9200	Accounts Receivable	36,469.00	
1507-9620	Deferred Revenue	377,609.00	
2027-9200	Accounts Receivable	40,736.00	
2027-9620	Deferred Revenue	91,776.00	
2032-9200	Accounts Receivable	76,806.00	
2032-9620	Deferred Revenue	471,947.00	
1278-8300	State Revenues		495,953.00
1507-8300	State Revenues		414,078.00
2027-8300	State Revenues		91,776.00
2027-8300	State Revenues		40,736.00
2032-8300	State Revenues		548,753.00
Total		1,591,296.00	1,591,296.00
Adjusting Journal Entries JE # 33			
PBC entry to true-up the income statement for intercompany rents			

2032-5611	Rent/Lease Facilities	660,738.00	
LLC1-9300	Deferred Rent Asset	370,753.00	
LLC1-9625	Due to/from 407	705,838.00	
2032-9624	Due to/from Watsonville		660,738.00
LLC1-8601	Rent Income		1,076,591.00
Total		1,737,329.00	1,737,329.00
Adjusting Journal Entries JE # 34			
PBC entry for additional entries to eliminate interco due to ASC 842 lease entries			
2032-5899	Miscell Op Exp	45,100.00	
2032-9624	Due to/from Watsonville		45,100.00
Total		45,100.00	45,100.00
Total Adjusting Journal Entries		28,313,034.00	28,313,034.00
Total All Journal Entries		28,313,034.00	28,313,034.00

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