



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](tel:6699006833).

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)
-

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](tel:6699006833).

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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 |
| | 18 m | | |
| | 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 |
| | 5 m | | |
| | 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 |
| | 1 m | | |
| | 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

Board of Directors
Navigator Schools
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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.

* * *

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-LLLL | 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 | | <u>4,361,772.00</u> | <u>4,361,772.00</u> |
| 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 | | <u>246,811.00</u> | <u>246,811.00</u> |
| 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 | | <u>253,747.00</u> | <u>253,747.00</u> |
| 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 | | <u>243,066.00</u> | <u>243,066.00</u> |
| 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 | |
| ONAV-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 | | <u>1,613,636.00</u> | <u>1,613,636.00</u> |

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 | | <u>109,747.00</u> | <u>109,747.00</u> |

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 | | <u>23,083.00</u> | <u>23,083.00</u> |

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 | | <u>308,878.00</u> | <u>308,878.00</u> |

Adjusting Journal Entries JE # 21

PBC entry to correct bank reconciliation variance

| | | | |
|--------------|---------------------------|--------------------------|--------------------------|
| ONAV-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 | |
| ONAV-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 | | <u>247,248.00</u> | <u>247,248.00</u> |

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 | | <u>74,963.00</u> | <u>74,963.00</u> |

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 | | <u>194,301.00</u> | <u>194,301.00</u> |

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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 |

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| 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 | | <u>372,258.00</u> | <u>372,258.00</u> |

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 | | <u>70,636.00</u> | <u>70,636.00</u> |

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 | | <u>1,211,817.00</u> | <u>1,211,817.00</u> |

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 | | <u>29,929.00</u> | <u>29,929.00</u> |

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 | | <u>14,614,605.00</u> | <u>14,614,605.00</u> |

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 | | <u>1,591,296.00</u> | <u>1,591,296.00</u> |

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 | | <u><u>1,737,329.00</u></u> | <u><u>1,737,329.00</u></u> |
| | | | |
| 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 | | <u><u>45,100.00</u></u> | <u><u>45,100.00</u></u> |
| | | | |
| Total Adjusting Journal Entries | | <u><u>28,313,034.00</u></u> | <u><u>28,313,034.00</u></u> |
| | | | |
| Total All Journal Entries | | <u><u>28,313,034.00</u></u> | <u><u>28,313,034.00</u></u> |

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