



Finance & Accounting Report

Summary, Notes & Action Items

Prepared by: Rich Eccles
Business Manager

Month Ending: July 31, 2026

Summary

July is a month that building repairs are made and supplies are ordered for the new school year. Wages are low as most personnel are enjoying their summer vacation.

Notes

Reporting

- Uploaded FY26 Final & FY27 Budget to UPEFS & State Auditor
- Uploaded FY26 Q4 transparency file to State
- Uploaded CY26 2nd Qtr Payroll date to IRS and State
- Uploaded FY26 Money Management Council Report to State Auditor

Balance Sheet

- Days Cash on Hand: **133** increase of 12 day(s) from previous month

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Income Statement

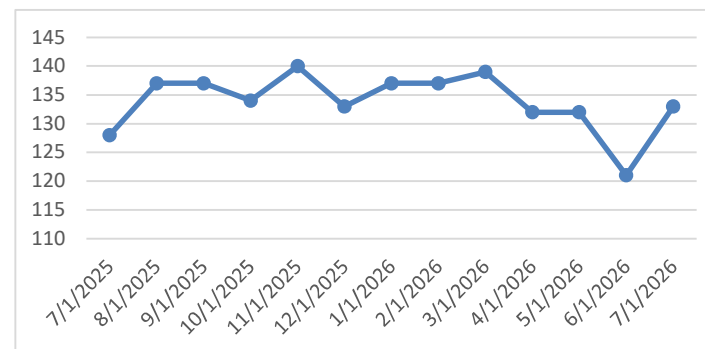
- Line 040 -School Land Trust pays 100% in July

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Action Items

- FY27 Conflict of Interest Form
- Annual Trainings

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Navigator Pointe Academy
Balance Sheet- Navigator
07/01/2026 to 07/31/2026

	Current Month YTD Draft	Prior Month YTD Final
Assets		
Cash		
Operating cash		
Regular Checking- MACU	560,733	411,678
Regular Savings- MACU	1,015	1,015
Pizza Checking- MACU	25,774	25,744
Pizza Savings- MACU	12	12
Cash on Hand	60	60
Total Operating cash	587,595	438,509
Cash Invested		
PTIF Account	1,027,655	1,024,243
MACU Money Market	228	228
Total Cash Invested	1,027,884	1,024,472
Total Cash	1,615,478	1,462,981
Other Current Assets		
State Accounts Receivable	-	85
Federal Accounts Receivable	48,066	48,066
Sales Tax Receivable	1,108	992
Total Other Current Assets	49,174	49,144
Total Assets	1,664,653	1,512,125

Navigator Pointe Academy
Balance Sheet- Navigator
07/01/2026 to 07/31/2026

	Current Month YTD Draft	Prior Month YTD Final
Liabilities & Capital		
Current Liabilities		
Accounts payable		
Accounts payable	25,038	5,912
Payroll and benefits payable	129,419	125,544
P-Card liabilities	14,727	2,430
Total Accounts payable	169,183	133,886
Other current liabilities		
Accrued Salaries	78,986	235,121
Accrued Retirement Liability	11,085	0
Accrued Health Benefits Liability	1,657	1,347
Accrued Other Benefits Liability	(276)	45,913
Total Other current liabilities	91,452	282,381
Total Current Liabilities	260,635	416,267
Capital		
Fund Balance- Beginning of Year	1,015,585	1,015,585
Net income- Year-to-Date	388,433	80,273
Total Capital	1,404,018	1,095,857
Total Liabilities & Capital	1,664,653	1,512,125

Navigator Pointe Academy
Income Statement - Board Report
07/01/2026 to 07/31/2026
8.33% of the fiscal year has expired

	Actual YTD	Annual Budget Original	\$ Over (Und) YTD	% of Budget YTD	Draft Current Month	Prior Month	2 Months Prior
Net Income (Loss)							
Revenue							
002 Local Revenue							
005 Interest Income	3,547	45,000	(41,453)	7.88%	3,547	3,418	3,508
014 Income- Cash Donation	528	10,953	(10,425)	4.82%	528	-	1,952
016 Pizza Sales	-	38,000	(38,000)	-	-	340	2,073
017 Other Local Income	766	3,300	(2,534)	23.21%	766	1,035	-
Total 002 Local Revenue	4,841	97,253	(92,412)	4.98%	4,841	4,793	7,533
021 State Revenue							
022 Regular School Programs K-12	152,891	1,692,261	(1,539,370)	9.03%	152,891	137,259	137,259
024 Flexible Allocation	-	142,413	(142,413)	-	-	11,419	11,419
025 Educator Salary Adjustment	32,354	388,242	(355,888)	8.33%	32,354	31,260	31,260
026 Class Size Reduction K-8	14,052	168,586	(154,534)	8.34%	14,052	13,427	13,342
028 Charter- Local Replacement	118,531	1,422,375	(1,303,844)	8.33%	118,531	109,445	109,445
029 Special Ed Add-on	34,252	411,029	(376,777)	8.33%	34,252	28,581	28,581
030 Special Ed Self-Contained	-	-	-	-	-	1,147	1,147
031 Special Ed Extended/State	924	10,091	(9,167)	9.16%	924	824	824
034 Enhancement for At-Risk	2,279	27,345	(25,066)	8.33%	2,279	2,106	2,106
040 School LAND Trust Program	69,429	69,429	(1)	100.00%	69,429	-	-
046 Teachers Materials & Supplies	-	10,695	(10,695)	-	-	-	-
047 Other State Revenue	-	182,031	(182,031)	-	-	9,953	19,695
048 SHINE Grant	1,334	15,954	(14,620)	8.36%	1,334	1,420	1,420
Total 021 State Revenue	426,045	4,540,451	(4,114,406)	9.38%	426,045	346,841	356,498

Navigator Pointe Academy
Income Statement - Board Report
07/01/2026 to 07/31/2026
8.33% of the fiscal year has expired

	<u>Actual YTD</u>	<u>Annual Budget Original</u>	<u>\$ Over (Und) YTD</u>	<u>% of Budget YTD</u>	<u>Draft Current Month</u>	<u>Prior Month</u>	<u>2 Months Prior</u>
071 Federal Revenue							
072 IDEA B Disabled	-	74,491	(74,491)	-	-	48,066	-
080 Title II Teacher Improvement	-	1,500	(1,500)	-	-	-	-
081 Title IIIA English Language	-	10,000	(10,000)	-	-	-	-
Total 071 Federal Revenue	<u>-</u>	<u>85,991</u>	<u>(85,991)</u>	<u>-</u>	<u>-</u>	<u>48,066</u>	<u>-</u>
Total Revenue	<u>430,887</u>	<u>4,723,695</u>	<u>(4,292,808)</u>	<u>9.12%</u>	<u>430,887</u>	<u>399,700</u>	<u>364,031</u>

Navigator Pointe Academy
Income Statement - Board Report
07/01/2026 to 07/31/2026
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	Actual YTD	Annual Budget Original	\$ Over (Und) YTD	% of Budget YTD	Draft Current Month	Prior Month	2 Months Prior
Expense							
102 Salaries 100							
103 Wages- Principals & Directors	10,433	202,500	(192,067)	5.15%	10,433	-	68,198
104 Wages- Instructional Support	493	2,640	(2,147)	18.69%	493	-	-
105 Wages- Teachers	7,086	1,764,437	(1,757,351)	0.40%	7,086	5,436	200,537
106 Wages- Teachers-Special Ed	10,226	350,857	(340,631)	2.91%	10,226	15,370	23,959
108 Wages-Student Support	-	53,513	(53,513)	-	-	-	4,664
109 Wages- Admin Support Staff	16,617	247,321	(230,704)	6.72%	16,617	13,469	22,718
110 Wages- Aides & Paraprofessionals	9,951	565,760	(555,809)	1.76%	9,951	8,976	60,170
111 Wages- SpEd Aide & Paraprofess	1,914	202,800	(200,886)	0.94%	1,914	1,441	9,909
113 Wages- Admin MAINT & OPS	9,303	99,699	(90,397)	9.33%	9,303	10,657	8,371
Total 102 Salaries 100	66,023	3,489,527	(3,423,504)	1.89%	66,023	55,349	398,527
121 Benefits 200							
122 Retirement Programs	(1,484)	133,450	(134,934)	-1.11%	(1,484)	18,430	13,557
123 Social Security & Medicare Tax	(1,526)	248,368	(249,894)	-0.61%	(1,526)	33,686	26,136
124 Health Benefits	4,695	224,912	(220,217)	2.09%	4,695	37,914	21,899
125 Unemployment Insurance	(46)	5,946	(5,992)	-0.77%	(46)	(108)	276
126 Other Employee Benefits	478	5,600	(5,122)	8.54%	478	478	478
Total 121 Benefits 200	2,117	618,276	(616,159)	0.34%	2,117	90,401	62,346
131 Purchased Prof & Tech Services 30							
132 Management & Business Services	1,250	15,570	(14,320)	8.03%	1,250	1,250	1,250
133 Instructional Services	-	51	(51)	-	-	-	-
134 Employee Training & Development	-	23,305	(23,305)	-	-	-	-
135 Education Support Services	-	38,000	(38,000)	-	-	-	3,799
136 Administrative Support Services	-	513	(513)	-	-	-	-
137 Computer and Tech Services	3,160	53,560	(50,400)	5.90%	3,160	4,828	5,127
138 Legal and Accounting	-	18,000	(18,000)	-	-	-	-
139 Other Purchased Services	271	5,200	(4,929)	5.21%	271	40	150
Total 131 Purchased Prof & Tech Servic	4,681	154,199	(149,518)	3.04%	4,681	6,118	10,326
151 Purchased Property Services 400							
152 Utilities Expenses	3,549	22,800	(19,251)	15.57%	3,549	2,581	1,516
154 Repair & Maint- Facilities & Custodial	6,752	35,000	(28,248)	19.29%	6,752	61,798	-
157 Lease- Rental Expense	-	210	(210)	-	-	150	-
Total 151 Purchased Property Services	10,301	58,010	(47,709)	17.76%	10,301	64,529	1,516

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	Actual YTD	Annual Budget Original	\$ Over (Und) YTD	% of Budget YTD	Draft Current Month	Prior Month	2 Months Prior
171 Other Purchased Services 500							
172 Transportation Services	-	4,613	(4,613)	-	-	-	2,395
173 Insurance Expense	-	14,610	(14,610)	-	-	-	-
174 Telephone & Internet	693	9,000	(8,307)	7.70%	693	720	681
176 Postage & Mailing Expense	157	1,150	(993)	13.66%	157	102	-
177 Advertising & Promotions	-	5,000	(5,000)	-	-	-	-
180 Travel- Staff Travel	-	500	(500)	-	-	-	-
181 Field Trip Expense	-	600	(600)	-	-	-	244
Total 171 Other Purchased Services 50	850	35,473	(34,623)	2.40%	850	821	3,321
191 Supplies 600							
192 Classroom Supplies	12,230	72,825	(60,596)	16.79%	12,230	6,738	8,072
193 Employee Motivation	-	1,400	(1,400)	-	-	-	-
195 Special Ed Supplies	-	2,829	(2,829)	-	-	1,642	-
196 Administration Supplies	3,111	15,000	(11,889)	20.74%	3,111	640	1,074
198 Pizza Day Supplies	-	17,500	(17,500)	-	-	-	1,765
200 Maintenance & Custodial Supplies	2,192	26,000	(23,808)	8.43%	2,192	442	5,967
202 Energy-Electricity & Natural Gas	2,622	52,000	(49,378)	5.04%	2,622	3,452	3,019
203 Textbooks & Instructional Software	6,268	20,736	(14,468)	30.23%	6,268	-	-
204 Library Books & Supplies	-	2,500	(2,500)	-	-	-	20
205 Computer & Tech Supplies	12,332	24,908	(12,576)	49.51%	12,332	123	50
206 Motor Fuel & Oil	-	513	(513)	-	-	-	-
208 Student Programs Supplies	-	3,615	(3,615)	-	-	-	1,060
209 Student Motivation	-	769	(769)	-	-	-	-
210 Fund Raising Supplies	-	2,870	(2,870)	-	-	-	-
Total 191 Supplies 600	38,754	243,465	(204,711)	15.92%	38,754	13,037	21,028
241 Other Objects 800							
242 Dues and Fees	-	4,000	(4,000)	-	-	-	130
Total 241 Other Objects 800	-	4,000	(4,000)	-	-	-	130
Total Expense	122,726	4,602,950	(4,480,224)	2.67%	122,726	230,254	497,193
Total Net Income (Loss)	308,160	120,745	187,415	255.22%	308,160	169,446	(133,162)

Navigator Pointe Academy
Check Register
All Bank Accounts - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
95 Percent Group	7913	Q161596	06/19/2026	07/08/2026	1,815.00	Student Materials/95 Phonics Core Program	1610.10.0005 - Supplies-Classroom:	
					\$1,815.00			
Ace Disposal	7903	1437112	07/01/2026	07/06/2026	108.74	Recycle Cardboard	1412.26.5619 - Utility-Disposal Srvcs:	
Ace Disposal	EFT	1467871	07/31/2026	07/31/2026	106.98	Recycle Cardboard	1412.26.5619 - Utility-Disposal Srvcs:	
					\$215.72			
Aegis ****EFT****	EFT	07012026	07/01/2026	07/01/2026	1,250.00	Business Support & Training	1315.25.0005 - P&T Contr Business	
					\$1,250.00			
Amazon.com	LDPC	0126620	07/27/2026	07/27/2026	41.65	Admin Supplies/Birthday Pencils	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	0143436	07/16/2026	07/16/2026	190.45	Admin Supplies/Colored Folders	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	0579422	07/20/2026	07/20/2026	29.98	Admin Supplies/Desk Toppers Name Strips	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	1765810	07/21/2026	07/21/2026	265.94	Custodial/Maintenance-Baby Diaper Changing Stat	1610.26.5619 - Supplies-Maint & Cus	
Amazon.com	LDPC	2264256	07/17/2026	07/17/2026	44.59	Student Supplies/Magnetic Lined Paper	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	2264256R	07/28/2026	07/28/2026	-44.59	REFUND/Jumbo Magnetic Handwriting Paper	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	2633051	07/16/2026	07/16/2026	29.98	Student Supplies/Water Colors	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	3345015	07/13/2026	07/13/2026	40.95	Admin Supplies/Address Labels	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	3417007	07/29/2026	07/29/2026	30.22	Admin Supplies/Step Stool	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	3448231	07/16/2026	07/16/2026	29.98	Student Supplies/Water Colors	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	3809839	07/15/2026	07/15/2026	45.45	Admin Supplies/Document Folders	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	3941808	07/17/2026	07/17/2026	47.45	Admin Supplies/Label Protectors	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	3997818	07/16/2026	07/16/2026	29.98	Student Supplies/Water Colors	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	3997818.1	07/16/2026	07/16/2026	29.98	Student Supplies/Water Colors	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	4028246	07/22/2026	07/22/2026	22.79	Admin Supplies/Laminating Pouches	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	4731416	07/17/2026	07/17/2026	350.87	Student Supplies/Pencil Pouches	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	5517808	07/27/2026	07/27/2026	42.49	Student Supplies/Whiteboard Classroom Set	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	5649852	07/13/2026	07/13/2026	71.78	Admin Supplies/White Board	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	6504269	07/16/2026	07/16/2026	101.16	Art Room Supplies/WModel Magic & Water Colors	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	6505022	07/15/2026	07/15/2026	51.28	Student Supplies/White Boards	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	7445037	07/10/2026	07/10/2026	332.09	Student Supplies/Handwriting Paper	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	8349816	07/13/2026	07/13/2026	99.18	Student Supplies/Large Crayons	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	8365847	07/16/2026	07/16/2026	98.95	Student Supplies/Scissors	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	8757850	07/29/2026	07/29/2026	4.99	Admin Supplies/Velcro Dots	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	8927435	07/10/2026	07/10/2026	16.99	Admin Supplies/Lotion	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	9076224	07/22/2026	07/22/2026	166.28	Admin Supplies/Contact Paper, Keurig Coffee Mak	1610.24.0005 - Supplies-Admin: K12	
Amazon.com	LDPC	9219464	07/23/2026	07/23/2026	29.99	Classroom Funds/Beckstrom/Stracker Trays for Pa	1610.10.5868 - Supplies-Classroom:	Williams
Amazon.com	LDPC	9861033	07/16/2026	07/16/2026	15.57	Admin Supplies/Computer Bag	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	9984224	07/16/2026	07/16/2026	84.98	Student Supplies/Whiteboards	1610.10.0005 - Supplies-Classroom:	
Amazon.com	LDPC	9995418	07/29/2026	07/29/2026	27.18	Admin Supplies/Magnetic Roll Tape	1610.24.0005 - Supplies-Admin: K12	
					\$2,328.58			
					\$2,328.58			
Ameritas/BlueStar	EFT	07292026	07/29/2026	07/29/2026	1,006.11	Admin Fee/and Per Account Fee Q3-2026	1240.01.25 - HDL insurance prem un	
Ameritas/BlueStar	EFT	12Admin-38399	07/20/2026	07/20/2026	965.00	Admin Fee/and Per Account Fee Q3-2026	1240.01.25 - HDL insurance prem un	
Ameritas/BlueStar	EFT	PR063026-481	07/10/2026	07/15/2026	2,075.32	Roth IRA	19541.4. - Accrued Retirement 401(k)	
Ameritas/BlueStar	EFT	PR063026-481	07/10/2026	07/15/2026	8,238.76	401(k)	19541.4. - Accrued Retirement 401(k)	
					\$12,285.19			
Ameritas/Dental Select *****EFT****	EFT	07292026	07/29/2026	07/29/2026	251.52	Benefits for EE's	1240.01.25 - HDL insurance prem un	
					\$251.52			
Bulk Office Supply	LDPC	528290	07/21/2026	07/21/2026	85.64	Sales Tax	18139.. - Sales Tax Receivable	
Bulk Office Supply	LDPC	528290	07/21/2026	07/21/2026	1,149.60	Student Supplies/3 Ring Binders	1610.10.5868 - Supplies-Classroom:	
					\$1,235.24			
					\$1,235.24			
Bullard Fire & Consulting	7904	TW2285	07/01/2026	07/06/2026	425.00	Annual Fire Alarm Monitoring	1430.26.5619 - Pur Rep&Mnt-Fac,Mn	
Bullard Fire & Consulting	7912	1043	07/16/2026	07/16/2026	4,630.00	Fire Sprinkler Repairs	1430.26.5619 - Pur Rep&Mnt-Fac,Mn	
					\$5,055.00			

Navigator Pointe Academy
Check Register
All Bank Accounts - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
City of West Jordan **ACH**	EFT	07312026	07/31/2026	07/31/2026	2,289.04	Water-Sewer/Monthly Service	1411.26.5619 - Utility-Water & Sewer:	
					\$2,289.04			
Dollar Days	LDPC	07152026	07/15/2026	07/15/2026	7.97	Sales Tax	18139.. - Sales Tax Receivable	
Dollar Days	LDPC	07152026	07/15/2026	07/15/2026	138.78	Student Supplies/Flexible Binders	1610.10.0005 - Supplies-Classroom:	
					<u>\$146.75</u>			
					\$146.75			
EMI Health ***EFT***	EFT	COMM47802026	07/10/2026	07/10/2026	216.75	Dental/Vision/Tele Medicine	1240.01.25 - HDL insurance prem un	
					\$216.75			
Employers Preferred Ins. Co. ***EFT	EFT	07122026	07/12/2026	07/12/2026	468.10	Workers Comp	1290.01.25 - Other Ben Unassigned	
					\$468.10			
Enbridge **EFT**	EFT	07212026	07/21/2026	07/21/2026	20.19	Gas	1621.26.5619 - Supplies-Natural Gas:	
					\$20.19			
Equitable ***EFT***	EFT	1922390	07/20/2026	07/20/2026	1,335.63	Life Insurance /Aug	1240.01.25 - HDL insurance prem un	
					\$1,335.63			
Filter Technology	LDPC	40380	07/01/2026	07/01/2026	215.40	Custodian/Maint - Filters	1610.26.5619 - Supplies-Maint & Cus	
					\$215.40			
Health Equity ***EFT***	EFT	INV9228723	07/01/2026	07/01/2026	250.00	Fiduciary Services	1240.01.25 - HDL insurance prem un	
Health Equity ***EFT***	EFT	PR063026-519	07/10/2026	07/15/2026	1,454.60	Health Savings Account Contribution	19540.3. - Accrued Health Benefits W	
					<u>\$1,704.60</u>			
					\$1,704.60			
InfoArmor	7916	3669Jul26	07/01/2026	07/22/2026	85.65	July-Monthly Employee Coverage	1290.01.25 - Other Ben Unassigned	
					\$85.65			
Internal Revenue Service	EFT	PR063026-77	07/10/2026	07/13/2026	2,934.58	Medicare Tax	19540.2. - Accrued SS, MC & Fed W	
Internal Revenue Service	EFT	PR063026-77	07/10/2026	07/13/2026	9,393.39	Federal Income Tax	19540.2. - Accrued SS, MC & Fed W	
Internal Revenue Service	EFT	PR063026-77	07/10/2026	07/13/2026	12,547.86	Social Security Tax	19540.2. - Accrued SS, MC & Fed W	
Internal Revenue Service	EFT	PR071526-77	07/23/2026	07/27/2026	3,188.36	Medicare Tax	19540.2. - Accrued SS, MC & Fed W	
Internal Revenue Service	EFT	PR071526-77	07/23/2026	07/27/2026	10,020.18	Federal Income Tax	19540.2. - Accrued SS, MC & Fed W	
Internal Revenue Service	EFT	PR071526-77	07/23/2026	07/27/2026	13,633.12	Social Security Tax	19540.2. - Accrued SS, MC & Fed W	
					<u>\$51,717.49</u>			
					\$51,717.49			
Kubota	LDPC	1048458	07/17/2026	07/17/2026	42.00	Custodial/Maintenance - Kubota, new Belt & Oil Fil	1610.26.5619 - Supplies-Maint & Cus	
					\$42.00			
Lakeshore Learning	LDPC	1041318040	07/20/2026	07/20/2026	3.35	Sales Tax	18139.. - Sales Tax Receivable	
Lakeshore Learning	LDPC	1041318040	07/20/2026	07/20/2026	51.98	Admin Supplies/Giant Magnetic Writing Page	1610.24.0005 - Supplies-Admin: K12	
Lakeshore Learning	LDPC	1044949258	07/31/2026	07/31/2026	2.23	Sales Tax	18139.. - Sales Tax Receivable	
Lakeshore Learning	LDPC	1044949258	07/31/2026	07/31/2026	36.98	Admin Supplies/Magnetic Lined Board	1610.24.0005 - Supplies-Admin: K12	
					\$94.54			
Learning Without Tears	LDPC	0556833	07/27/2026	07/27/2026	8.05	Sales Tax	18139.. - Sales Tax Receivable	
Learning Without Tears	LDPC	0556833	07/27/2026	07/27/2026	118.80	Letters & Numbers/Student Workbooks	1610.10.0005 - Supplies-Classroom:	
					<u>\$126.85</u>			
					\$126.85			
Lowe's	7917	972107	06/26/2026	07/22/2026	3.91	Sales Tax	18139.. - Sales Tax Receivable	
Lowe's	7917	972107	06/26/2026	07/22/2026	52.44	Custodial/Maintenance - Hooks, Filler Foam, Spray	1610.26.5619 - Supplies-Maint & Cus	
Lowe's	7917	973963	06/16/2026	07/22/2026	5.23	Sales Tax	18139.. - Sales Tax Receivable	
Lowe's	7917	973963	06/16/2026	07/22/2026	70.14	Custodial/Maintenance - Blue Tape, Hacksaw Blade	1610.26.5619 - Supplies-Maint & Cus	
Lowe's	7917	979620	06/08/2026	07/22/2026	4.11	Sales Tax	18139.. - Sales Tax Receivable	

Navigator Pointe Academy
Check Register
All Bank Accounts - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Lowe's	7917	979620	06/08/2026	07/22/2026	55.12	Custodial/Maintenace - Grass Seed, Top Soil	1610.26.5619 - Supplies-Maint & Cus	
					\$190.95			
					\$190.95			
Nextivia ***ACH***	EFT	07202026	07/20/2026	07/20/2026	27.71	Sales Tax	18139.. - Sales Tax Receivable	
Nextivia ***ACH***	EFT	07202026	07/20/2026	07/20/2026	693.00	Phone Service	1530.25.0005 - Telephone & Internet:	
					\$720.71			
					\$720.71			
Nordisco	LDPC	07132026	07/13/2026	07/13/2026	87.60	Admin/BVoard Marker Refills	1610.24.0005 - Supplies-Admin: K12	
					\$87.60			
ODP Business Solutions, LLC	7910	472729180001	06/19/2026	07/08/2026	469.32	Admin Supplies/Envelopes, Duster, Pen, Chair Mat	1610.24.0005 - Supplies-Admin: K12	
ODP Business Solutions, LLC	7918	472603045001	07/10/2026	07/22/2026	43.55	Admin Supplies/Labels, Highlighters	1610.24.0005 - Supplies-Admin: K12	
ODP Business Solutions, LLC	7918	472603045001	07/10/2026	07/22/2026	253.86	Student Supplies/Paper	1610.10.0005 - Supplies-Classroom:	
					\$297.41			
					\$766.73			
Onward Technology	ACH.0706261317.796	85014	07/01/2026	07/06/2026	3,159.81	Monthly Tech Support July/ 2026	1351.25.5619 - Technical services-co	
					\$3,159.81			
Peak Alarm/Pye Barker	7905	8678783	07/01/2026	07/06/2026	156.75	Monitoring/3rd Quarter 2026	1430.26.5619 - Pur Rep&Mnt-Fac,Mn	
					\$156.75			
PEHP - Public Employees Health Pr	7906	PR061526-520	06/25/2026	07/06/2026	150.00	Flex Spending - Medical	19541.6. - Accrued Flex Spending	
PEHP - Public Employees Health Pr	7914	PR063026-520	07/10/2026	07/16/2026	150.00	Flex Spending - Medical	19541.6. - Accrued Flex Spending	
PEHP - Public Employees Health Pr	EFT	071726	07/17/2026	07/17/2026	23,506.60	Health Insurance July	1240.01.25 - HDL insurance prem un	
					\$23,806.60			
Professional Alarm Company, Inc.	7922	153846	06/26/2026	07/22/2026	24.00	I Cloud Access Control-June	1610.26.5619 - Supplies-Maint & Cus	
					\$24.00			
Public Surplus	LDPC	4044399	07/16/2026	07/16/2026	2.52	Sales Tax	18139.. - Sales Tax Receivable	
Public Surplus	LDPC	4044399	07/16/2026	07/16/2026	33.64	Admin Supplies/Folding Tables with Wheels	1610.24.0005 - Supplies-Admin: K12	
					\$36.16			
					\$36.16			
Republic Services	7911	06292026	06/29/2026	07/08/2026	391.31	Garbage Service	1412.26.5619 - Utility-Disposal Srvc:	
Republic Services	7919	0864-002236563	06/26/2026	07/22/2026	391.31	Garbage Service	1412.26.5619 - Utility-Disposal Srvc:	
					\$782.62			
Rock N Yard	LDPC	07072026	07/07/2026	07/07/2026	22.35	Sales Tax	18139.. - Sales Tax Receivable	
Rock N Yard	LDPC	07072026	07/07/2026	07/07/2026	445.00	Cusdodial/Maintenance - Wood Chips for the Play	1610.26.5619 - Supplies-Maint & Cus	
					\$467.35			
					\$467.35			
Rocky Mountain Power ***ACH***	ACH	07102026	07/10/2026	07/22/2026	155.77	Sales Tax	18139.. - Sales Tax Receivable	
Rocky Mountain Power ***ACH***	ACH	07102026	07/10/2026	07/22/2026	2,601.70	Power	1622.26.5619 - Supplies-Electricity: L	
					\$2,757.47			
					\$2,757.47			
School Fix Catalog	LDPC	657408A	07/20/2026	07/20/2026	260.55	Sales Tax	18139.. - Sales Tax Receivable	
School Fix Catalog	LDPC	657408A	07/20/2026	07/20/2026	3,497.39	Blue Chairs for the Music Room	1610.10.0005 - Supplies-Classroom:	
					\$3,757.94			
					\$3,757.94			

Navigator Pointe Academy
Check Register
All Bank Accounts - 07/01/2026 to 07/31/2026

Payee Name	Reference Number	Invoice Number	Invoice Ledger Date	Payment Date	Amount	Description	Ledger Account	Activity Code
Shred-it USA LLC	7907	8014796906	07/03/2026	07/06/2026	653.39	Shredding Service/June	1412.26.5619 - Utility-Disposal Svcs:	
					\$653.39			
Sponge Outlet	LDPC	51306	07/23/2026	07/23/2026	79.99	Dry Eraser Sponge's	1610.24.0005 - Supplies-Admin: K12	
					\$79.99			
State of Utah - P-Card	7915	26071940951039	06/30/2026	07/16/2026	2,430.33	P Card Purchases - Lisa Dotson	19512.. - P-Card Clearing	
State of Utah - P-Card	7915	27071940951030	07/10/2026	07/16/2026	817.31	P Card Purchases - Lisa Dotson	19512.. - P-Card Clearing	
					\$3,247.64			
					\$3,247.64			
State of Utah Office of Education	7909	2610000291	06/24/2026	07/06/2026	451.80	Audiology	1610.10.1205 - Supplies-Classroom:	
State of Utah Office of Education	7909	2610000292	06/24/2026	07/06/2026	200.80	Audiology	1610.10.1205 - Supplies-Classroom:	
State of Utah Office of Education	7909	2610000293	06/24/2026	07/06/2026	989.31	Teacher of the Deaf	1610.10.1205 - Supplies-Classroom:	
					\$1,641.91			
					\$1,641.91			
Superior Locksmith	LDPC	07152026	07/15/2026	07/15/2026	1.08	Sales Tax	18139.. - Sales Tax Receivable	
Superior Locksmith	LDPC	07152026	07/15/2026	07/15/2026	14.85	Key Copies	1610.26.5619 - Supplies-Maint & Cus	
					\$15.93			
					\$15.93			
SUTA Utah Department of Workforce	EFT	06302026	06/30/2026	07/22/2026	-549.08	Adjustment to Q2 2026 totals	1280.10.0005 - SUTA:Inst: K12	
SUTA Utah Department of Workforce	EFT	PR033126-318	04/10/2026	07/22/2026	470.29	State Unemployment Tax	19542.3. - Accrued Unemployment In	
SUTA Utah Department of Workforce	EFT	PR041526-318	04/24/2026	07/22/2026	353.17	State Unemployment Tax	19542.3. - Accrued Unemployment In	
SUTA Utah Department of Workforce	EFT	PR043026-318	05/08/2026	07/22/2026	144.36	State Unemployment Tax	19542.3. - Accrued Unemployment In	
SUTA Utah Department of Workforce	EFT	PR051526-318	05/22/2026	07/22/2026	141.40	State Unemployment Tax	19542.3. - Accrued Unemployment In	
SUTA Utah Department of Workforce	EFT	PR053126-318	06/10/2026	07/22/2026	133.39	State Unemployment Tax	19542.3. - Accrued Unemployment In	
SUTA Utah Department of Workforce	EFT	PR061526-318	06/25/2026	07/22/2026	104.15	State Unemployment Tax	19542.3. - Accrued Unemployment In	
					\$797.68			
					\$797.68			
Teachers Pay Teachers	LDPC	339805645	07/07/2026	07/07/2026	9.56	Sales Tax	18139.. - Sales Tax Receivable	
Teachers Pay Teachers	LDPC	339805645	07/07/2026	07/07/2026	125.00	4th Grade Utah Social Studies	1641.10.0005 - Supplies-Textbooks:	
Teachers Pay Teachers	LDPC	340384292	07/27/2026	07/27/2026	4.21	Sales Tax	18139.. - Sales Tax Receivable	
Teachers Pay Teachers	LDPC	340384292	07/27/2026	07/27/2026	55.00	CKLA Knowledge Assessments & Workbooks	1610.10.0005 - Supplies-Classroom:	
					\$193.77			
USPS	LDPC	390804	07/10/2026	07/10/2026	157.12	Postage	1531.25.0005 - Postage: K12	
					\$157.12			
Utah Bureau of Criminal Investigatio	7921	202607B1870	06/30/2026	07/22/2026	40.00	Background Check Fee	1350.25.0005 - P&TContr Non-Prof Fi	
					\$40.00			
Utah State Tax Commission	EFT	PR063026-78	07/10/2026	07/13/2026	4,023.38	State Income Tax	19540.1. - Accrued State Withholding	
Utah State Tax Commission	EFT	PR071526-78	07/23/2026	07/27/2026	4,365.88	State Income Tax	19540.1. - Accrued State Withholding	
					\$8,389.26			
					\$8,389.26			
Zaner-Bloser	LDPC	63581	07/10/2026	07/10/2026	416.04	Sales Tax	18139.. - Sales Tax Receivable	
Zaner-Bloser	LDPC	63581	07/10/2026	07/10/2026	6,142.83	Curriculum/Spelling Connections Grade 4/Teacher	1641.10.0005 - Supplies-Textbooks:	
					\$6,558.87			
					\$6,558.87			
					\$141,389.49			

Navigator Pointe Academy
Receipt Register - 07/01/2026 to 07/31/2026

Payor Name	Account No.	Receipt Number	Receipt Date	Amount	Description	Payment Code	Ledger Account	Activity Code
Front Desk		11459	07/13/2026	555.89	P-Card Rebate		11990.0005. Local Other Inco	
State of Utah		11460	07/10/2026	3,247.64	P-Card Payment		19512.. P-Card Clearing	
USOE Utah State Office of Educ		11461	07/31/2026	34,252.41	1205/3100		13100.1205. State Special Ed	
USOE Utah State Office of Educ		11461	07/31/2026	324.86	1220/3100		13100.1220. State Special Ed	
USOE Utah State Office of Educ		11461	07/31/2026	599.39	1225/3100		13100.1225. State Special Ed	
USOE Utah State Office of Educ		11461	07/31/2026	14,051.70	5201/3100		13100.5201. State Class Size	
USOE Utah State Office of Educ		11461	07/31/2026	2,278.75	5344/3100		13100.5344. State Students	
USOE Utah State Office of Educ		11461	07/31/2026	69,428.50	5420/3500		13500.5420. State LAND Tru	
USOE Utah State Office of Educ		11461	07/31/2026	118,531.25	5619/3500		13200.5619. State Charter Sc	
USOE Utah State Office of Educ		11461	07/31/2026	1,334.05	5807/3400		13400.5807. SHiNE Program	
USOE Utah State Office of Educ		11461	07/31/2026	32,353.52	5876/3400		13400.5876. State Educator	
USOE Utah State Office of Educ		11461	07/31/2026	12,738.67	VAR/3005		13005.0005. State Regular S	
USOE Utah State Office of Educ		11461	07/31/2026	121,261.58	VAR/3010		13010.0005. State 1-12 Regu	
USOE Utah State Office of Educ		11461	07/31/2026	11,869.07	VAR/3200		13200.0005. State Charter Sc	
USOE Utah State Office of Educ		11461	07/31/2026	7,021.46	VAR/3200 Funding Base		13200.0005. State Charter Sc	
USOE Utah State Office of Educ		11462	07/31/2026	85.38	5201/3100		18133.. State Accounts Recei	
Front Desk		11463	07/20/2026	200.00	Charter Day Bus reimbursement		11990.0005. Local Other Inco	
Front Desk		11463	07/20/2026	10.00	Lost Book		11760.0005. Local Fines	
Front Desk		11464	07/31/2026	19.12	Square		11926.9100. Lunch Fundraise	
Front Desk		11466	07/22/2026	466.35	Kroger Donation		11920.0005. Local Donations	
Front Desk		11466	07/22/2026	43.00	Donations		11920.0005. Local Donations	
Front Desk		11466	07/22/2026	979.11	Sales Tax Refund		18139.. Sales Tax Receivable	
				\$431,651.70				

Utah State Board of Education Monthly Allotment Memo

Year 2027	Fiscal Period 01	Site Location All	Recipient 9B0 NAVIGATOR POINTE ACADEMY	Appropriation Year All	State Program Name All	
Funding Source All	LEA Program Code All	LEA Revenue Code All	Program Status Active	Non-Zero Current Month ☐ Show All ☒ Yes	Non-Zero Year-to-Date ☒ Show All ☐ Yes	Non-Zero Remaining Bal. ☒ Show All ☐ Yes



Funding Source	District Pgm/Rev	Program Name	Current Budget	Current Month	Year-to-Date	Grant-to-Date	Remaining Balance
State	1205/3100	27PPF Special Education - Add-on SFY2027	\$411,028.89	\$34,252.41	\$34,252.41	\$34,252.41	\$376,776.48
	1220/3100	27PPI Special Education - Extended Year SFY2027	\$3,898.27	\$324.86	\$324.86	\$324.86	\$3,573.41
	1225/3100	27PPN Special Education - Impact Aid SFY2027	\$7,192.64	\$599.39	\$599.39	\$599.39	\$6,593.25
	5201/3100	27PPL Class Size Reduction SFY2027	\$168,620.34	\$14,051.70	\$14,051.70	\$14,051.70	\$154,568.64
	5344/3100	27PPR Students At-Risk Add-on	\$27,345.05	\$2,278.75	\$2,278.75	\$2,278.75	\$25,066.30
	5420/3500	27PQM School Land Trust Program SFY2027	\$69,428.50	\$69,428.50	\$69,428.50	\$69,428.50	\$0.00
	5619/3200	27PQN Charter School Local Replacement SFY2027	\$1,422,375.00	\$118,531.25	\$118,531.25	\$118,531.25	\$1,303,843.75
	5807/3400	27PQS Teacher Salary Supplement Program SFY2027	\$16,008.62	\$1,334.05	\$1,334.05	\$1,334.05	\$14,674.57
	5876/3400	27PQR Educator Salary Adjustments SFY2027	\$388,242.28	\$32,353.52	\$32,353.52	\$32,353.52	\$355,888.76
	VAR/3005	27PPA Kindergarten SFY2027	\$152,864.00	\$12,738.67	\$12,738.67	\$12,738.67	\$140,125.33
	VAR/3010	27PPB Grades 1-12 SFY2027	\$1,455,138.94	\$121,261.58	\$121,261.58	\$121,261.58	\$1,333,877.36
	VAR/3200	27PQY Flexible Allocation-WPU Distribution SFY2027	\$142,428.81	\$11,869.07	\$11,869.07	\$11,869.07	\$130,559.74
		27PUES Charter School Funding Base Prog PEESRA SFY2027	\$84,257.57	\$7,021.46	\$7,021.46	\$7,021.46	\$77,236.11
Grand Total			\$4,348,828.91	\$426,045.21	\$426,045.21	\$426,045.21	\$3,922,783.70