



# Finance & Accounting Report

*Summary, Notes & Action Items*

Prepared by: Rich Eccles  
***Business Manager***  
Month Ending: March 31, 2023

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## Summary

As the end of the year comes closer, the "Projected Results" columns are updated increasingly accurate numbers. This month, wage budgets were updated with the latest estimates. One thing to keep in mind: Teacher wage expenses are minimal in June as teachers begin their summer break.

## Notes

### Reporting

- IRS form 5500 completed and submitted to IRS
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### Balance Sheet

- Days Cash on Hand: **117** unchanged from previous month
- Current Ratio **10.2** ( $\geq 1.0$ )
- Total Margin (%) **5.7** ( $> 0$ )

### Income Statement

- Line 005 - Increasing interest rates -
- Line 071 - Federal Reimbursements have begun -
- Line 138 - Eide Bailley refund of \$6,500 received in April -
- -
- -
- -
- -
- -

## Action Items

- May Budget Hearing
- 
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**Navigator Pointe Academy**  
**Balance Sheet- Navigator**  
**03/01/2023 to 03/31/2023**

|                                       |                  |
|---------------------------------------|------------------|
| <b>Assets</b>                         |                  |
| <b>Cash</b>                           |                  |
| <b>Operating cash</b>                 |                  |
| Regular Checking- MACU                | 529,468          |
| Regular Savings- MACU                 | 1,013            |
| Pizza Checking- MACU                  | 4,380            |
| Pizza Savings- MACU                   | 12               |
| Cash on Hand                          | 368              |
| <b>Total Operating cash</b>           | <b>535,241</b>   |
| <b>Cash Invested, Long-Term</b>       |                  |
| PTIF Account                          | 716,144          |
| MACU Money Market                     | 224              |
| <b>Total Cash Invested, Long-Term</b> | <b>716,368</b>   |
| <b>Restricted Cash</b>                |                  |
| US Bank Bond Principal/Interest       | 217,435          |
| US Bank Bond Reserve                  | 149,394          |
| US Bank Bond Tax & Insurance          | 142,219          |
| Us Bank Bond Maint. & Repair          | 90,000           |
| Us Bank Expense                       | 10,143           |
| <b>Total Restricted Cash</b>          | <b>609,190</b>   |
| <b>Total Cash</b>                     | <b>1,860,799</b> |
| <b>Other Current Assets</b>           |                  |
| Federal Accounts Receivable           | 48,236           |
| Sales Tax Receivable                  | 213              |
| <b>Total Other Current Assets</b>     | <b>48,449</b>    |
| <b>Total Assets</b>                   | <b>1,909,248</b> |

**Navigator Pointe Academy**  
**Balance Sheet- Navigator**  
**03/01/2023 to 03/31/2023**

|                                        |                  |
|----------------------------------------|------------------|
| <b>Liabilities &amp; Capital</b>       |                  |
| <b>Current Liabilities</b>             |                  |
| <b>Accounts payable</b>                |                  |
| Accounts payable                       | 17,989           |
| Payroll and benefits payable           | 160,954          |
| <b>Total Accounts payable</b>          | <b>178,942</b>   |
| <b>Other current liabilities</b>       |                  |
| Accrued Salaries                       | 252,147          |
| Accrued Health Benefits Liability      | 1,924            |
| Accrued Other Benefits Liability       | 98               |
| <b>Total Other current liabilities</b> | <b>254,169</b>   |
| <b>Total Current Liabilities</b>       | <b>433,111</b>   |
| <b>Capital</b>                         |                  |
| Fund Balance- Beginning of Year        | 1,171,230        |
| Net income- Year-to-Date               | 304,907          |
| <b>Total Capital</b>                   | <b>1,476,137</b> |
| <b>Total Liabilities &amp; Capital</b> | <b>1,909,248</b> |

**Navigator Pointe Academy**  
**Income Statement - Board Report**  
**03/01/2023 to 03/31/2023**  
**75.00% of the fiscal year has expired**

|                                | <b>Actual<br/>YTD</b> | <b>Annual<br/>Budget<br/>Original</b> | <b>Projected<br/>Results</b> | <b>\$<br/>Over (Und)<br/>YTD</b> | <b>%<br/>of Budget<br/>YTD</b> | <b>Current<br/>Month</b> | <b>Prior Month</b> | <b>2 Months<br/>Prior</b> |
|--------------------------------|-----------------------|---------------------------------------|------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|---------------------------|
| <b>Net Income (Loss)</b>       |                       |                                       |                              |                                  |                                |                          |                    |                           |
| <b>Revenue</b>                 |                       |                                       |                              |                                  |                                |                          |                    |                           |
| <b>002 Local Revenue</b>       |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 005 Interest Income            | 28,585                | 4,000                                 | 40,000                       | (11,415)                         | 71.46%                         | 5,002                    | 4,559              | 4,198                     |
| 014 Income- Cash Donati        | 14,522                | 22,550                                | 22,550                       | (8,028)                          | 64.40%                         | 335                      | 1,373              | 367                       |
| 016 Pizza Sales                | 23,306                | 40,000                                | 30,000                       | (6,694)                          | 77.69%                         | 2,972                    | 3,561              | 2,733                     |
| 017 Other Local Income         | 5,930                 | 5,800                                 | 6,000                        | (70)                             | 98.83%                         | 38                       | 2,753              | -                         |
| <b>Total 002 Local Revenue</b> | <b>72,342</b>         | <b>72,350</b>                         | <b>98,550</b>                | <b>(26,208)</b>                  | <b>73.41%</b>                  | <b>8,347</b>             | <b>12,246</b>      | <b>7,298</b>              |
| <b>021 State Revenue</b>       |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 022 Regular School Progr       | 1,123,081             | 1,543,335                             | 1,482,946                    | (359,865)                        | 75.73%                         | 124,683                  | 121,020            | 121,020                   |
| 023 Professional Staff         | 78,655                | 103,970                               | 104,874                      | (26,218)                         | 75.00%                         | 8,739                    | 8,739              | 8,739                     |
| 024 Flexible Allocation        | 116,751               | -                                     | -                            | 116,751                          | -                              | -                        | -                  | -                         |
| 025 Educator Salary Adju       | 108,901               | 157,152                               | 142,812                      | (33,910)                         | 76.26%                         | 11,303                   | 11,303             | 11,303                    |
| 026 Class Size Reduction       | 117,596               | 161,655                               | 155,820                      | (38,224)                         | 75.47%                         | 12,742                   | 12,741             | 12,742                    |
| 028 Charter- Local Replac      | 920,795               | 1,326,921                             | 1,212,362                    | (291,567)                        | 75.95%                         | 97,189                   | 97,189             | 97,189                    |
| 029 Special Ed Add-on          | 201,525               | 246,913                               | 268,700                      | (67,175)                         | 75.00%                         | 22,392                   | 22,392             | 22,392                    |
| 030 Special Ed Self-Conta      | 29,629                | 39,505                                | 39,505                       | (9,876)                          | 75.00%                         | 3,292                    | 3,292              | 3,292                     |
| 031 Special Ed Extended/       | 7,310                 | 8,708                                 | 8,708                        | (1,398)                          | 83.94%                         | 614                      | 2,395              | 614                       |
| 034 Enhancement for At-        | 29,103                | 40,767                                | 38,411                       | (9,308)                          | 75.77%                         | 3,103                    | 3,103              | 3,103                     |
| 036 Reading Improvemen         | 10,954                | 14,054                                | 15,947                       | (4,993)                          | 68.69%                         | 993                      | 993                | 993                       |
| 040 School LAND Trust P        | 57,254                | 57,145                                | 57,254                       | 0                                | 100.00%                        | -                        | -                  | -                         |
| 045 Library Books & Elec       | 429                   | 571                                   | 571                          | (142)                            | 75.07%                         | 48                       | 48                 | 48                        |
| 046 Teachers Materials &       | 4,197                 | 4,689                                 | 4,197                        | -                                | 100.00%                        | -                        | -                  | -                         |
| 047 Other State Revenue        | 75,536                | 101,700                               | 110,594                      | (35,058)                         | 68.30%                         | 7,837                    | 59,801             | 414                       |
| 048 TSSP                       | 5,356                 | 3,213                                 | 6,000                        | (644)                            | 89.26%                         | 2,678                    | -                  | -                         |
| <b>Total 021 State Revenue</b> | <b>2,887,072</b>      | <b>3,810,298</b>                      | <b>3,648,701</b>             | <b>(761,629)</b>                 | <b>79.13%</b>                  | <b>295,614</b>           | <b>343,017</b>     | <b>281,849</b>            |

**Navigator Pointe Academy**  
**Income Statement - Board Report**  
**03/01/2023 to 03/31/2023**  
**75.00% of the fiscal year has expired**

|                                | <b>Actual<br/>YTD</b> | <b>Annual<br/>Budget<br/>Original</b> | <b>Projected<br/>Results</b> | <b>\$<br/>Over (Und)<br/>YTD</b> | <b>%<br/>of Budget<br/>YTD</b> | <b>Current<br/>Month</b> | <b>Prior Month</b> | <b>2 Months<br/>Prior</b> |
|--------------------------------|-----------------------|---------------------------------------|------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|---------------------------|
| <b>071 Federal Revenue</b>     |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 072 IDEA B Disabled            | 35,587                | 72,000                                | 72,000                       | (36,413)                         | 49.43%                         | 35,587                   | -                  | -                         |
| 079 Title I Disadvantaged      | 10,202                | 10,198                                | 10,198                       | 4                                | 100.04%                        | 10,202                   | -                  | -                         |
| 080 Title II Teacher Impr      | -                     | 4,262                                 | 3,229                        | (3,229)                          | -                              | -                        | -                  | -                         |
| 082 ESSER CARES                | -                     | 35,000                                | 113,908                      | (113,908)                        | -                              | -                        | -                  | -                         |
| <b>Total 071 Federal Reven</b> | <b>45,789</b>         | <b>121,460</b>                        | <b>199,335</b>               | <b>(153,546)</b>                 | <b>22.97%</b>                  | <b>45,789</b>            | <b>-</b>           | <b>-</b>                  |
| <b>Total Revenue</b>           | <b>3,005,203</b>      | <b>4,004,108</b>                      | <b>3,946,586</b>             | <b>(941,383)</b>                 | <b>76.15%</b>                  | <b>349,750</b>           | <b>355,263</b>     | <b>289,147</b>            |

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|                                    | <b>Actual<br/>YTD</b> | <b>Annual<br/>Budget<br/>Original</b> | <b>Projected<br/>Results</b> | <b>\$<br/>Over (Und)<br/>YTD</b> | <b>%<br/>of Budget<br/>YTD</b> | <b>Current<br/>Month</b> | <b>Prior Month</b> | <b>2 Months<br/>Prior</b> |
|------------------------------------|-----------------------|---------------------------------------|------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|---------------------------|
| <b>Expense</b>                     |                       |                                       |                              |                                  |                                |                          |                    |                           |
| <b>102 Salaries 100</b>            |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 103 Wages- Principals &            | 95,400                | 149,990                               | 149,990                      | (54,590)                         | 63.60%                         | 10,600                   | 10,600             | 10,600                    |
| 105 Wages- Teachers                | 1,183,815             | 1,552,694                             | 1,548,130                    | (364,315)                        | 76.47%                         | 172,956                  | 144,870            | 156,707                   |
| 106 Wages- Teachers-Spe            | 200,337               | 259,357                               | 250,789                      | (50,452)                         | 79.88%                         | 21,112                   | 25,092             | 27,337                    |
| 108 Wages-Student Supp             | 46,678                | 58,936                                | 63,206                       | (16,528)                         | 73.85%                         | 6,047                    | 6,088              | 6,638                     |
| 109 Wages- Admin Suppo             | 124,368               | 154,098                               | 154,098                      | (29,730)                         | 80.71%                         | 13,507                   | 13,120             | 14,293                    |
| 110 Wages- Aides & Para            | 232,528               | 320,980                               | 320,980                      | (88,452)                         | 72.44%                         | 30,160                   | 28,941             | 31,596                    |
| 111 Wages- SpEd Aide &             | 147,410               | 208,874                               | 208,874                      | (61,464)                         | 70.57%                         | 17,861                   | 17,636             | 21,548                    |
| 113 Wages- Admin MAIN              | 53,946                | 78,582                                | 78,582                       | (24,636)                         | 68.65%                         | 6,652                    | 5,401              | 6,393                     |
| <b>Total 102 Salaries 100</b>      | <b>2,084,482</b>      | <b>2,783,511</b>                      | <b>2,774,649</b>             | <b>(690,167)</b>                 | <b>75.13%</b>                  | <b>278,895</b>           | <b>251,748</b>     | <b>275,112</b>            |
| <b>121 Benefits 200</b>            |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 122 Retirement Programs            | 69,529                | 96,821                                | 96,821                       | (27,292)                         | 71.81%                         | 10,144                   | 8,526              | 8,601                     |
| 123 Social Security & Me           | 135,167               | 198,626                               | 198,626                      | (63,459)                         | 68.05%                         | 18,830                   | 16,070             | 17,177                    |
| 124 Health Benefits                | 107,517               | 191,060                               | 191,060                      | (83,543)                         | 56.27%                         | 11,297                   | 12,296             | 13,608                    |
| 125 Unemployment W/C               | 9,498                 | 16,796                                | 16,796                       | (7,298)                          | 56.55%                         | 1,350                    | 1,242              | 1,591                     |
| <b>Total 121 Benefits 200</b>      | <b>321,711</b>        | <b>503,303</b>                        | <b>503,303</b>               | <b>(181,592)</b>                 | <b>63.92%</b>                  | <b>41,622</b>            | <b>38,134</b>      | <b>40,977</b>             |
| <b>131 Purchased Prof &amp; Te</b> |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 132 Management & Busin             | 11,277                | 18,000                                | 18,000                       | (6,723)                          | 62.65%                         | 1,250                    | 1,250              | 1,250                     |
| 133 Instructional Service          | -                     | 50                                    | 50                           | (50)                             | -                              | -                        | -                  | -                         |
| 134 Employee Training &            | 11,237                | 6,201                                 | 15,188                       | (3,951)                          | 73.99%                         | 650                      | -                  | -                         |
| 135 Education Support Se           | 53,691                | 82,000                                | 82,000                       | (28,309)                         | 65.48%                         | 7,428                    | 5,618              | 7,487                     |
| 136 Administrative Supp            | -                     | 500                                   | 500                          | (500)                            | -                              | -                        | -                  | -                         |
| 137 Computer and Tech S            | 29,292                | 41,000                                | 41,000                       | (11,708)                         | 71.44%                         | 2,429                    | 2,429              | 2,429                     |
| 138 Legal and Accounting           | 20,479                | 14,000                                | 14,000                       | 6,479                            | 146.28%                        | -                        | 12,479             | -                         |
| 139 Other Purchased Ser            | 5,914                 | 1,750                                 | 6,250                        | (336)                            | 94.63%                         | 359                      | 444                | 4,063                     |
| <b>Total 131 Purchased Pro</b>     | <b>131,891</b>        | <b>163,501</b>                        | <b>176,988</b>               | <b>(45,097)</b>                  | <b>74.52%</b>                  | <b>12,116</b>            | <b>22,219</b>      | <b>15,229</b>             |
| <b>151 Purchased Property</b>      |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 152 Utilities Expenses             | 14,918                | 21,200                                | 21,200                       | (6,282)                          | 70.37%                         | 1,445                    | 1,391              | 1,831                     |
| 154 Repair & Maint- Facil          | 12,814                | 35,000                                | 35,000                       | (22,186)                         | 36.61%                         | 939                      | 30                 | 1,358                     |
| 157 Lease- Rental Expens           | 60                    | 200                                   | 200                          | (140)                            | 30.00%                         | -                        | -                  | -                         |
| <b>Total 151 Purchased Pro</b>     | <b>27,792</b>         | <b>56,400</b>                         | <b>56,400</b>                | <b>(28,608)</b>                  | <b>49.28%</b>                  | <b>2,384</b>             | <b>1,421</b>       | <b>3,189</b>              |
| <b>171 Other Purchased Ser</b>     |                       |                                       |                              |                                  |                                |                          |                    |                           |

**Navigator Pointe Academy**  
**Income Statement - Board Report**  
**03/01/2023 to 03/31/2023**  
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|                                | <b>Actual<br/>YTD</b> | <b>Annual<br/>Budget<br/>Original</b> | <b>Projected<br/>Results</b> | <b>\$<br/>Over (Und)<br/>YTD</b> | <b>%<br/>of Budget<br/>YTD</b> | <b>Current<br/>Month</b> | <b>Prior Month</b> | <b>2 Months<br/>Prior</b> |
|--------------------------------|-----------------------|---------------------------------------|------------------------------|----------------------------------|--------------------------------|--------------------------|--------------------|---------------------------|
| 172 Transportation Servi       | 341                   | 4,500                                 | 4,500                        | (4,159)                          | 7.58%                          | 341                      | -                  | -                         |
| 173 Insurance Expense          | 9,730                 | 13,300                                | 11,430                       | (1,700)                          | 85.13%                         | -                        | -                  | -                         |
| 174 Telephone & Internet       | 4,436                 | 3,800                                 | 6,200                        | (1,764)                          | 71.54%                         | 858                      | 288                | 855                       |
| 176 Postage & Mailing Ex       | 689                   | 1,100                                 | 1,100                        | (411)                            | 62.66%                         | 10                       | 167                | -                         |
| 177 Advertising & Promo        | 1,784                 | 1,800                                 | 1,800                        | (16)                             | 99.09%                         | 1,784                    | -                  | -                         |
| 180 Travel- Staff Travel       | -                     | 280                                   | 280                          | (280)                            | -                              | -                        | -                  | -                         |
| 181 Field Trip Expense         | (161)                 | 200                                   | 200                          | (361)                            | -80.47%                        | 179                      | -                  | -                         |
| <b>Total 171 Other Purchas</b> | <b>16,819</b>         | <b>24,980</b>                         | <b>25,510</b>                | <b>(8,691)</b>                   | <b>65.93%</b>                  | <b>3,171</b>             | <b>455</b>         | <b>855</b>                |
| <b>191 Supplies 600</b>        |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 192 Classroom Supplies         | 58,692                | 63,500                                | 63,500                       | (4,809)                          | 92.43%                         | 5,037                    | 2,683              | 2,655                     |
| 193 Employee Motivation        | 868                   | 1,900                                 | 1,900                        | (1,032)                          | 45.69%                         | -                        | 409                | -                         |
| 195 Special Ed Supplies        | 421                   | 2,600                                 | 2,600                        | (2,179)                          | 16.21%                         | 70                       | -                  | 80                        |
| 196 Administration Suppl       | 7,596                 | 7,850                                 | 7,850                        | (254)                            | 96.77%                         | 169                      | 676                | 405                       |
| 198 Pizza Day Supplies         | 11,172                | 14,000                                | 14,000                       | (2,828)                          | 79.80%                         | 2,077                    | 1,469              | 2,538                     |
| 200 Maintenance & Cust         | 10,132                | 14,000                                | 14,000                       | (3,868)                          | 72.37%                         | 433                      | 1,635              | 543                       |
| 202 Energy-Electricity &       | 36,950                | 45,000                                | 45,000                       | (8,050)                          | 82.11%                         | 3,979                    | 4,627              | 5,107                     |
| 203 Textbooks & Instructi      | 4,046                 | 19,000                                | 19,000                       | (14,954)                         | 21.30%                         | -                        | -                  | 189                       |
| 204 Library Books & Sup        | 878                   | 1,800                                 | 1,800                        | (922)                            | 48.80%                         | -                        | -                  | 235                       |
| 205 Computer & Tech Su         | 44,032                | 38,509                                | 80,600                       | (36,568)                         | 54.63%                         | 6                        | 1,539              | 115                       |
| 206 Motor Fuel & Oil           | 125                   | 500                                   | 500                          | (375)                            | 25.00%                         | -                        | -                  | -                         |
| 208 Student Programs Su        | 835                   | 4,000                                 | 4,000                        | (3,165)                          | 20.88%                         | -                        | 324                | -                         |
| 209 Student Motivation         | 520                   | 2,100                                 | 2,100                        | (1,580)                          | 24.77%                         | -                        | 289                | -                         |
| 210 Fund Raising Supplie       | 1,913                 | 3,100                                 | 3,100                        | (1,187)                          | 61.72%                         | -                        | -                  | -                         |
| <b>Total 191 Supplies 600</b>  | <b>178,182</b>        | <b>217,859</b>                        | <b>259,950</b>               | <b>(81,768)</b>                  | <b>68.54%</b>                  | <b>11,771</b>            | <b>13,651</b>      | <b>11,869</b>             |
| <b>241 Other Objects 800</b>   |                       |                                       |                              |                                  |                                |                          |                    |                           |
| 242 Dues and Fees              | 2,726                 | 4,400                                 | 4,400                        | (1,674)                          | 61.95%                         | 250                      | -                  | -                         |
| 243 Interest Paid- Loans       | 52,138                | 52,138                                | 52,138                       | 0                                | 100.00%                        | -                        | -                  | 24,859                    |
| 244 Principal Paid- Loans      | 90,000                | 90,000                                | 90,000                       | -                                | 100.00%                        | -                        | -                  | -                         |
| 245 Other Debt Service F       | 6,800                 | 4,800                                 | 6,800                        | -                                | 100.00%                        | -                        | -                  | -                         |
| <b>Total 241 Other Objects</b> | <b>151,664</b>        | <b>151,338</b>                        | <b>153,338</b>               | <b>(1,674)</b>                   | <b>98.91%</b>                  | <b>250</b>               | <b>-</b>           | <b>24,859</b>             |
| <b>Total Expense</b>           | <b>2,912,539</b>      | <b>3,900,891</b>                      | <b>3,950,138</b>             | <b>(1,037,599)</b>               | <b>73.73%</b>                  | <b>350,207</b>           | <b>327,628</b>     | <b>372,091</b>            |
| <b>Total Net Income (Loss)</b> | <b>92,664</b>         | <b>103,216</b>                        | <b>(3,552)</b>               | <b>96,216</b>                    | <b>-2,608.98%</b>              | <b>(458)</b>             | <b>27,634</b>      | <b>(82,943)</b>           |

**Navigator Pointe Academy**  
**Check Register**  
**Checking MACU - 03/01/2023 to 03/31/2023**

| Payee Name                        | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount    | Description                                          | Ledger Account                           | Activity Code |
|-----------------------------------|------------------|----------------|---------------------|--------------|-----------|------------------------------------------------------|------------------------------------------|---------------|
| Aegis                             | 6620             | 1303           | 03/01/2023          | 03/01/2023   | 1,250.00  | Business Support & Training Mar 2023                 | 1311.25.0005 - P&T Contr Business Se     |               |
| Albert Wilkie                     | 6621             | 01222023       | 01/22/2023          | 03/01/2023   | 200.00    | Snow Removal 1/22                                    | 1430.26.5619 - Pur Rep&Mnt-Fac,Mnt/      |               |
| Hy-Ko Supply Co.                  | 6622             | 841294         | 02/09/2023          | 03/01/2023   | 34.08     | Custodial/Maint - Liners                             | 1610.26.5619 - Supplies-Maint & Cust:    |               |
| ODP Business Solutions, LLC       | 6623             | 292805393001   | 02/08/2023          | 03/01/2023   | 13.56     | Admin Supplies/Construction Paper                    | 1610.24.0005 - Supplies-Admin: K12       |               |
| ODP Business Solutions, LLC       | 6623             | 292791322001   | 02/08/2023          | 03/01/2023   | 29.33     | Admin Supplies/Index Card, Correction Tape, Tape     | 1610.24.0005 - Supplies-Admin: K12       |               |
| ODP Business Solutions, LLC       | 6623             | 293820289001   | 02/14/2023          | 03/01/2023   | 47.54     | Admin Supplies/Envelopes, Labels                     | 1610.24.0005 - Supplies-Admin: K12       |               |
| ODP Business Solutions, LLC       | 6623             | 293320759001   | 02/17/2023          | 03/01/2023   | 92.53     | Admin Supplies/Wipes, Sandwich Bags                  | 1610.24.0005 - Supplies-Admin: K12       |               |
| ODP Business Solutions, LLC       | 6623             | 292791322001   | 02/08/2023          | 03/01/2023   | 165.93    | Student Supplies/Glue, Pncils, JH Toner              | 1610.10.0005 - Supplies-Classroom: K     |               |
| ODP Business Solutions, LLC       | 6623             | 293820289001   | 02/14/2023          | 03/01/2023   | 277.82    | Copy Paper                                           | 1610.10.0005 - Supplies-Classroom: K     |               |
|                                   |                  |                |                     |              | \$626.71  |                                                      |                                          |               |
| Pacific Office Automation         | 6624             | 926379         | 02/01/2023          | 03/01/2023   | 898.43    | Monthly Copy Kit for 2 Copiers/Includes parts, labor | 1610.10.0005 - Supplies-Classroom: K     |               |
| PEHP - Public Employees Health Pr | 6625             | PR021523-520   | 02/24/2023          | 03/01/2023   | 250.00    | Flex Spending - Medical                              | 19541.6. - Accrued Flex Spending         |               |
| PEHP - Public Employees Health Pr | 6626             | 0123959862     | 02/20/2023          | 03/01/2023   | 16,308.18 | Health Insurance Feb 2023                            | 1240.01.25 - HDL insurance prem unas     |               |
| Onward Technology                 | 6627             | 70116          | 02/01/2023          | 03/01/2023   | 2,429.02  | Monthly Tech Support Feb 2023                        | 1351.25.5619 - Technical services-com    |               |
| ABSI Speech                       | 6628             | 02282023       | 02/28/2023          | 03/01/2023   | 3,434.17  | Speech Feb 2023                                      | 1340.21.1205 - P&T Contr SSS Supp S      |               |
| Albert Wilkie                     | 6633             | 03062022       | 03/06/2023          | 03/08/2023   | 470.00    | Snow Removal 3/6 & Salt Parking Lot & Playground     | 1430.26.5619 - Pur Rep&Mnt-Fac,Mnt/      |               |
| Shred-it USA LLC                  | 6634             | 8003501229     | 02/28/2023          | 03/08/2023   | 130.87    | Shredding Service/Feb 2023                           | 1412.26.5619 - Utility-Disposal Srvcs: L |               |
| This Is the Place Heritage Park   | 6635             | 011283         | 03/03/2023          | 03/08/2023   | 178.50    | Admissions for 2nd Grade Field Trip                  | 1518.27.0005 - Student travel-day trips: |               |
| PEHP - Public Employees Health Pr | 6636             | PR022823-520   | 03/10/2023          | 03/10/2023   | 250.00    | Flex Spending - Medical                              | 19541.6. - Accrued Flex Spending         |               |
| Bureau of Criminal Investigation  | 6637             | 202302B1871    | 02/28/2023          | 03/08/2023   | 266.00    | Background Check Fee                                 | 1350.25.0005 - P&TContr Non-Prof Fin     |               |
| Allstream                         | 6638             | 03012023       | 03/01/2023          | 03/09/2023   | 285.82    | Phone Service                                        | 1530.25.5625 - Telephone & Internet: A   |               |
| Frontline Technologies Group LLC  | 6639             | INVUS175663    | 03/09/2023          | 03/09/2023   | 1,783.69  | Membership/Proactive Recruiting, Unlimited Usage     | 1540.25.5625 - Advertising-SSC: Admin    |               |
| Hy-Ko Supply Co.                  | 6640             | 842458         | 02/24/2023          | 03/09/2023   | 489.62    | Custodial/Maint - Foaming Soap, Comet, Facial Tiss   | 1610.26.5619 - Supplies-Maint & Cust:    |               |
| Lowe's                            | 6641             | 918079         | 02/21/2023          | 03/09/2023   | 75.89     | Custodial/Maintenance - Ice Melt, Hex Key Set        | 1610.26.5619 - Supplies-Maint & Cust:    |               |
| ODP Business Solutions, LLC       | 6642             | 292365713001   | 02/21/2023          | 03/09/2023   | 36.79     | Admin Supplies/Calendar, Sheet, Tape                 | 1610.24.0005 - Supplies-Admin: K12       |               |
| ODP Business Solutions, LLC       | 6642             | 292365713001   | 02/21/2023          | 03/09/2023   | 37.05     | Student Supplies/Cover Stock Paper, Pencils          | 1610.10.0005 - Supplies-Classroom: K     |               |
| ODP Business Solutions, LLC       | 6642             | 293728809001   | 02/20/2023          | 03/09/2023   | 67.20     | Admin Supplies/VBoard Refills                        | 1610.24.0005 - Supplies-Admin: K12       |               |
|                                   |                  |                |                     |              | \$141.04  |                                                      |                                          |               |
| Republic Services                 | 6643             | 0864-001820548 | 02/26/2023          | 03/09/2023   | 238.22    | Garbage Service                                      | 1412.26.5619 - Utility-Disposal Srvcs: L |               |
| UAPCS                             | 6644             | jobfair2023    | 03/07/2023          | 03/09/2023   | 250.00    | Job Fair 2023                                        | 1810.24.5625 - Dues & Fees-Admin: A      |               |
| Bureau of Criminal Investigation  | 6645             | 202303B1871    | 02/28/2023          | 03/22/2023   | 99.75     | Background Check Fee                                 | 1350.25.0005 - P&TContr Non-Prof Fin     |               |
| C3 Transportation                 | 6646             | 928            | 03/14/2023          | 03/22/2023   | 341.25    | Transportation/Natural History Museum 4th Grade F    | 1513.27.0005 - Student Transp Comerc     |               |
| Dianna Black                      | 6647             | 03142023       | 03/14/2023          | 03/22/2023   | 0.54      | Sales Tax                                            | 18139.. - Sales Tax Receivable           |               |
| Dianna Black                      | 6647             | 03142023       | 03/14/2023          | 03/22/2023   | 7.47      | Odulio/Classroom Funds/Contact Paper                 | 1610.10.5868 - Supplies-Classroom: Te    | Odulio        |
| Dianna Black                      | 6647             | 03132023       | 03/13/2023          | 03/22/2023   | 15.00     | Reimbursement/Fingerprinting                         | 1350.25.0005 - P&TContr Non-Prof Fin     |               |
|                                   |                  |                |                     |              | \$23.01   |                                                      |                                          |               |
| InfoArmor                         | 6648             | 3669Mar23      | 03/22/2023          | 03/22/2023   | 75.70     | Mar 2023-Monthly Employee Coverage                   | 1290.01.25 - Other Ben Unassigned        |               |
| Kunz, Angela                      | 6649             | 03152023       | 03/15/2023          | 03/22/2023   | 3.77      | Sales Tax                                            | 18139.. - Sales Tax Receivable           |               |
| Kunz, Angela                      | 6649             | 03152023       | 03/15/2023          | 03/22/2023   | 102.25    | Kunz/Classroom Funds/Stickers, Medals, Prizes, Pa    | 1610.10.5868 - Supplies-Classroom: Te    | Kunz          |
|                                   |                  |                |                     |              | \$106.02  |                                                      |                                          |               |
| Pacific Office Automation         | 6650             | 952620         | 03/01/2023          | 03/22/2023   | 934.57    | Monthly Copy Kit for 2 Copiers/Includes parts, labor | 1610.10.0005 - Supplies-Classroom: K     |               |
| PEHP - Public Employees Health Pr | 6651             | 0123967492     | 03/20/2023          | 03/22/2023   | 16,308.18 | Health Insurance Mar 2023                            | 1240.01.25 - HDL insurance prem unas     |               |

**Navigator Pointe Academy**  
**Check Register**  
**Checking MACU - 03/01/2023 to 03/31/2023**

| Payee Name                          | Reference Number | Invoice Number | Invoice Ledger Date | Payment Date | Amount              | Description                          | Ledger Account                           | Activity Code |
|-------------------------------------|------------------|----------------|---------------------|--------------|---------------------|--------------------------------------|------------------------------------------|---------------|
| Prosser, Taylor                     | 6652             | 03162023       | 03/16/2023          | 03/22/2023   | 15.00               | Reimbursement/Fingerprinting         | 1350.25.5625 - P&TContr Non-Prof Ad      |               |
| State of Utah - P-Card              | 6653             | 23030720846045 | 03/10/2023          | 03/22/2023   | 2,654.77            | P Card Purchases - Lisa Dotson       | 19512.. - P-Card Clearing                |               |
| CTS                                 | 6654             | 43001          | 03/01/2023          | 03/22/2023   | 30.00               | Mar 2023 Fire Alarm Monitoring       | 1430.26.5619 - Pur Rep&Mnt-Fac,Mnt/      |               |
| Kim Scott                           | 6659             | 03222023       | 03/22/2023          | 03/23/2023   | 1.15                | Sales Tax                            | 18139.. - Sales Tax Receivable           |               |
| Kim Scott                           | 6659             | 03222023       | 03/22/2023          | 03/23/2023   | 13.98               | Reimbursement/Pizza                  | 1610.22.0005 - Supplies-Pizza Day: K1    |               |
|                                     |                  |                |                     |              | \$15.13             |                                      |                                          |               |
| PEHP - Public Employees Health Pr   | 6660             | PR031523-520   | 03/24/2023          | 03/24/2023   | 250.00              | Flex Spending - Medical              | 19541.6. - Accrued Flex Spending         |               |
| Employers Preferred Ins. Co. ***EFT | EFT              | 03012023       | 03/01/2023          | 03/01/2023   | 613.90              | Workers Comp                         | 1290.01.25 - Other Ben Unassigned        |               |
| Health Equity ***EFT***             | EFT              | p90ri2z        | 03/08/2023          | 03/08/2023   | 29.25               | March 2023 HSA Fee                   | 1240.01.25 - HDL insurance prem unas     |               |
| Rocky Mountain Power ***ACH***      | EFT              | 03132023       | 03/13/2023          | 03/13/2023   | 1,611.85            | March 2023 Power                     | 1622.26.5619 - Supplies-Electricity: Loc |               |
| Health Equity ***EFT***             | EFT              | PR022823-519   | 03/10/2023          | 03/14/2023   | 1,230.05            | Health Savings Account Contribution  | 19540.3. - Accrued Health Benefits Wit   |               |
| Internal Revenue Service            | EFT              | PR022823-77    | 03/10/2023          | 03/14/2023   | 2,872.30            | Medicare Tax                         | 19540.2. - Accrued SS, MC & Fed WH t     |               |
| Internal Revenue Service            | EFT              | PR022823-77    | 03/10/2023          | 03/14/2023   | 6,418.25            | Federal Income Tax                   | 19540.2. - Accrued SS, MC & Fed WH t     |               |
| Internal Revenue Service            | EFT              | PR022823-77    | 03/10/2023          | 03/14/2023   | 12,281.80           | Social Security Tax                  | 19540.2. - Accrued SS, MC & Fed WH t     |               |
| Utah State Tax Commission           | EFT              | PR022823-78    | 03/10/2023          | 03/14/2023   | 3,960.96            | State Income Tax                     | 19540.1. - Accrued State Withholding     |               |
| Dominion Energy **EFT**             | EFT              | 03172023       | 03/17/2023          | 03/17/2023   | 2,366.98            | Gas                                  | 1621.26.5619 - Supplies-Natural Gas: L   |               |
| City of West Jordan **ACH**         | EFT              | 03202023       | 03/20/2023          | 03/20/2023   | 13.80               | Water-Sewer/Monthly Service          | 1411.26.5619 - Utility-Water & Sewer: L  |               |
| EMI Health ***EFT***                | EFT              | COMM47802023   | 03/01/2023          | 03/22/2023   | 471.95              | Dental/Vision/Tele Medicine Mar 2023 | 1240.01.25 - HDL insurance prem unas     |               |
| BlueStar Retirement Services        | EFT              | PR022823-481   | 03/10/2023          | 03/23/2023   | 2,048.48            | Roth IRA                             | 19541.4. - Accrued Retirement 401(k)     |               |
| BlueStar Retirement Services        | EFT              | PR022823-481   | 03/10/2023          | 03/23/2023   | 8,474.54            | 401(k)                               | 19541.4. - Accrued Retirement 401(k)     |               |
| Dental Select *****EFT*****         | EFT              | 6802634        | 03/25/2023          | 03/25/2023   | 1,024.90            | Benefits for EE's - March            | 1240.01.25 - HDL insurance prem unas     |               |
| Health Equity ***EFT***             | EFT              | PR031523-519   | 03/24/2023          | 03/27/2023   | 1,230.05            | Health Savings Account Contribution  | 19540.3. - Accrued Health Benefits Wit   |               |
| Internal Revenue Service            | EFT              | PR031523-77    | 03/24/2023          | 03/27/2023   | 3,277.12            | Medicare Tax                         | 19540.2. - Accrued SS, MC & Fed WH t     |               |
| Internal Revenue Service            | EFT              | PR031523-77    | 03/24/2023          | 03/27/2023   | 7,611.26            | Federal Income Tax                   | 19540.2. - Accrued SS, MC & Fed WH t     |               |
| Internal Revenue Service            | EFT              | PR031523-77    | 03/24/2023          | 03/27/2023   | 14,012.66           | Social Security Tax                  | 19540.2. - Accrued SS, MC & Fed WH t     |               |
| Utah State Tax Commission           | EFT              | PR031523-78    | 03/24/2023          | 03/27/2023   | 4,680.93            | State Income Tax                     | 19540.1. - Accrued State Withholding     |               |
| BlueStar Retirement Services        | EFT              | PR031523-481   | 03/24/2023          | 03/29/2023   | 2,262.07            | Roth IRA                             | 19541.4. - Accrued Retirement 401(k)     |               |
| BlueStar Retirement Services        | EFT              | PR031523-481   | 03/24/2023          | 03/29/2023   | 9,909.76            | 401(k)                               | 19541.4. - Accrued Retirement 401(k)     |               |
| City of West Jordan **ACH**         | EFT              | 03312023       | 03/31/2023          | 03/31/2023   | 1,023.58            | Water-Sewer/Monthly Service          | 1411.26.5619 - Utility-Water & Sewer: L  |               |
|                                     |                  |                |                     |              | \$87,426.44         |                                      |                                          |               |
|                                     |                  |                |                     |              | <b>\$138,270.06</b> |                                      |                                          |               |

**Navigator Pointe Academy**  
**Check Register**  
**Pizza Checking - 03/01/2023 to 03/31/2023**

| <u>Payee Name</u> | <u>Reference Number</u> | <u>Invoice Number</u> | <u>Invoice Ledger Date</u> | <u>Payment Date</u> | <u>Amount</u>            | <u>Description</u> | <u>Ledger Account</u>                 | <u>Activity Code</u> |
|-------------------|-------------------------|-----------------------|----------------------------|---------------------|--------------------------|--------------------|---------------------------------------|----------------------|
| Sizzling Platter  | 1137                    | 71809                 | 02/01/2023                 | 03/01/2023          | 412.41                   | Pizza              | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
| Sizzling Platter  | 1137                    | 71811                 | 02/15/2023                 | 03/01/2023          | 454.35                   | Pizza              | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
| Sizzling Platter  | 1137                    | 71810                 | 02/08/2023                 | 03/01/2023          | 461.34                   | Pizza              | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
|                   |                         |                       |                            |                     | <u>\$1,328.10</u>        |                    |                                       |                      |
| Sizzling Platter  | 1138                    | 71814                 | 03/01/2023                 | 03/31/2023          | 380.00                   | Pizza              | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
| Sizzling Platter  | 1138                    | 71815                 | 03/08/2023                 | 03/31/2023          | 461.34                   | Pizza              | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
| Sizzling Platter  | 1138                    | 71817                 | 03/22/2023                 | 03/31/2023          | 461.34                   | Pizza              | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
| Sizzling Platter  | 1138                    | 71816                 | 03/15/2023                 | 03/31/2023          | 468.33                   | Pizza              | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
|                   |                         |                       |                            |                     | <u>\$1,771.01</u>        |                    |                                       |                      |
| Sam's Club        | SDC                     | 03132023              | 03/13/2023                 | 03/13/2023          | 103.32                   | Pizza Supplies     | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
| Sam's Club        | SDC                     | 03082023              | 03/20/2023                 | 03/20/2023          | 188.32                   | Pizza Supplies     | 1610.22.0005 - Supplies-Pizza Day: K1 |                      |
|                   |                         |                       |                            |                     | <u>\$291.64</u>          |                    |                                       |                      |
|                   |                         |                       |                            |                     | <u><b>\$3,390.75</b></u> |                    |                                       |                      |

**Navigator Pointe Academy**  
**Check Register**  
**Purchasing Card - Utah State - 03/01/2023 to 03/31/2023**

| <u>Payee Name</u> | <u>Reference Number</u> | <u>Invoice Number</u> | <u>Invoice Ledger Date</u> | <u>Payment Date</u> | <u>Amount</u>     | <u>Description</u>                               | <u>Ledger Account</u>                   | <u>Activity Code</u> |
|-------------------|-------------------------|-----------------------|----------------------------|---------------------|-------------------|--------------------------------------------------|-----------------------------------------|----------------------|
| Nextivia          | LDPC                    | 40000680398           | 03/02/2023                 | 03/02/2023          | 22.99             | Sales Tax                                        | 18139. - Sales Tax Receivable           |                      |
| Nextivia          | LDPC                    | 40000680398           | 03/02/2023                 | 03/02/2023          | 572.38            | Phone Service                                    | 1530.25.5625 - Telephone & Internet: A  |                      |
| Star Fall         | LDPC                    | 825103504697          | 03/02/2023                 | 03/02/2023          | 70.00             | SPED/Learning Program Math, Reading, Numbers,    | 1610.10.1205 - Supplies-Classroom: S    |                      |
| USPS              | LDPC                    | 5000351698            | 03/02/2023                 | 03/02/2023          | 9.65              | Postage                                          | 1531.25.5625 - Postage: Admin Costs     |                      |
| Amazon.com        | LDPC                    | 2233855               | 03/03/2023                 | 03/03/2023          | 10.82             | Scientific Caculator                             | 1610.10.0005 - Supplies-Classroom: K    |                      |
| Amazon.com        | LDPC                    | 0677829               | 03/03/2023                 | 03/03/2023          | 46.97             | 5th Grade/Culminating Event-Small Boxes, Foam Cr | 1610.10.0005 - Supplies-Classroom: K    |                      |
| Amazon.com        | LDPC                    | 0613824               | 03/03/2023                 | 03/03/2023          | 49.98             | 5th Grade/Culminating Event-Craft Foam Balls     | 1610.10.0005 - Supplies-Classroom: K    |                      |
| Amazon.com        | LDPC                    | 6247453               | 03/06/2023                 | 03/06/2023          | 3.88              | Admin Supplies/Funnel for Sanitizer              | 1610.24.0005 - Supplies-Admin: K12      |                      |
| CoughDrop.com     | LDPC                    | 03062023              | 03/06/2023                 | 03/06/2023          | 6.00              | Monthly Fee for Communication App/SPED           | 1670.10.1205 - Software: Instruct: SpE  |                      |
| Amazon.com        | LDPC                    | 0960209               | 03/08/2023                 | 03/08/2023          | 28.58             | Admin Supplies/Doouble Sided Tape                | 1610.24.0005 - Supplies-Admin: K12      |                      |
| Shred-it USA LLC  | LDPC                    | 8003501229B           | 03/08/2023                 | 03/08/2023          | 130.87            | Shredding Service/Feb 2023                       | 1412.26.5619 - Utility-Disposal Srvc: L |                      |
| State Food Safety | LDPC                    | 03082023              | 03/08/2023                 | 03/08/2023          | 25.00             | Utah Food Handelers Permit                       | 1350.25.0005 - P&TContr Non-Prof Fin    |                      |
| State Food Safety | LDPC                    | 03092023              | 03/08/2023                 | 03/08/2023          | 25.00             | Utah Food Handelers Permit                       | 1350.25.0005 - P&TContr Non-Prof Fin    |                      |
| Amazon.com        | LDPC                    | 6990634               | 03/08/2023                 | 03/09/2023          | 32.20             | Admin Supplies/Black Construction Paper          | 1610.24.0005 - Supplies-Admin: K12      |                      |
| Amazon.com        | LDPC                    | 3887437               | 03/09/2023                 | 03/09/2023          | 38.40             | Student Supplies/Green Card Stock                | 1610.10.0005 - Supplies-Classroom: K    |                      |
| Amazon.com        | LDPC                    | 2255458               | 03/08/2023                 | 03/09/2023          | 39.98             | 5th Grade Science/Report Covers                  | 1610.10.0005 - Supplies-Classroom: K    |                      |
|                   |                         |                       |                            |                     | \$1,112.70        |                                                  |                                         |                      |
|                   |                         |                       |                            |                     | <b>\$1,112.70</b> |                                                  |                                         |                      |