

Cannon Beach Academy

Profit and Loss

May 2023

	TOTAL					
	MAY 2023	APR 2023 (PP)	MAY 2022 (PY)	CHANGE	% CHANGE	JUL 2022 - MAY 2023 (YTD)
Revenue						
1000 Revenue From Local Sources						
1510.1 Interest-Savings, Short-term CD	16.25	14.92	2.98	13.27	445.30 %	61.04
1920 Private Source Contributions / Pledges						
1922 Individ, Business Contributions	875.00	525.00	40.00	835.00	2,087.50 %	17,455.00
Total 1920 Private Source Contributions / Pledges	875.00	525.00	40.00	835.00	2,087.50 %	17,455.00
1990 Miscellaneous - Fundraising						
1990.1 Fred Meyer Rewards			29.09	-29.09	-100.00 %	54.36
1990.3 Cash Contributions/Jar Donations	98.10	125.00		98.10		1,679.42
1990.31 Strawberry Shortcake 2022						40.00
1990.32 PTO Fund						1,454.00
1990.33 Apparel Sales 2022		569.00				2,070.00
1990.34 Advertising Fund	2,000.00			2,000.00		2,000.00
1990.35 Facebook 2023		400.00				410.00
1990.36 Running Club 2023	740.00	1,025.00		740.00		1,765.00
1991.1 Other Fundraising						27.40
Total 1990 Miscellaneous - Fundraising	2,838.10	2,119.00	29.09	2,809.01	9,656.27 %	9,500.18
Total 1000 Revenue From Local Sources	3,729.35	2,658.92	72.07	3,657.28	5,074.62 %	27,016.22
3000 Revenue From State Sources						
3100 State School Fund	34,403.11	68,806.22	30,673.45	3,729.66	12.16 %	378,434.22
3100.1 Educational Assistant Reimbursement			1,180.06	-1,180.06	-100.00 %	1,915.77
Total 3100 State School Fund	34,403.11	68,806.22	31,853.51	2,549.60	8.00 %	380,349.99
3100.03 SIA Grant						65,581.28
3100.2 ESSER Grants			19,610.39	-19,610.39	-100.00 %	24,509.61
3200 Other Restricted Grants						
3299.1 Department of Education Grant			480.00	-480.00	-100.00 %	10,215.46
3299.2 City of Cannon Beach Grant		-3,168.73				8,441.27
3299.4 Engelmann Foundation						-146.52
Total 3200 Other Restricted Grants		-3,168.73	480.00	-480.00	-100.00 %	18,510.21
Total 3000 Revenue From State Sources	34,403.11	65,637.49	51,943.90	-17,540.79	-33.77 %	488,951.09
46400 Other Types of Income						224.00
Total Revenue	\$38,132.46	\$68,296.41	\$52,015.97	\$ -13,883.51	-26.69 %	\$516,191.31
GROSS PROFIT	\$38,132.46	\$68,296.41	\$52,015.97	\$ -13,883.51	-26.69 %	\$516,191.31
Expenditures						
1111 Elementary Instruction						
111.050 Teacher Salaries	16,309.96	15,636.63	17,133.39	-823.43	-4.81 %	177,059.42
121.050 Substitute Salaries	1,459.48	1,857.52		1,459.48		6,037.92
210.050 PERS - Teacher Retirement Program	3,970.76	4,959.19	5,479.81	-1,509.05	-27.54 %	54,826.12
220.050 Teacher FICA	1,417.19	1,234.38	1,320.67	96.52	7.31 %	14,300.97
231.050 Teachers Workers Comp	243.91			243.91		243.91
240.050 Teacher Health Services	3,954.89	3,954.89	3,904.38	50.51	1.29 %	40,972.98
420.100 English Curriculum	25.98	30.00	27.87	-1.89	-6.78 %	6,773.72
420.120 Science Curriculum						349.00
420.131 Art Supplies & Curriculum						336.00
420.180 Math Curriculum						1,731.21
420.190 Health Ed Curriculum						517.50
420.200 PE Curriculum & Supplies						447.00
420.210 Second Language Curriculum						299.00
Total 1111 Elementary Instruction	27,382.17	27,672.61	27,866.12	-483.95	-1.74 %	303,894.75
2240 Instructional Staff Development						
310.000 Training Courses						28.31
340.000 Travel Lodging						2,628.48
340.001 Travel						85.36
340.002 Travel Meals			384.00	-384.00	-100.00 %	470.11
Total 2240 Instructional Staff Development			384.00	-384.00	-100.00 %	3,212.26
2310 Board of Education						
3181.00 Audit & Accounting	150.00	1,826.00		150.00		13,776.00

Cannon Beach Academy

Profit and Loss

May 2023

	TOTAL					
	MAY 2023	APR 2023 (PP)	MAY 2022 (PY)	CHANGE	% CHANGE	JUL 2022 - MAY 2023 (YTD)
382.000 Legal Fees	440.00			440.00		440.00
430.003 Board Travel / Conference / Meals	521.25			521.25		521.25
Total 2310 Board of Education	1,111.25	1,826.00		1,111.25		14,737.25
2410 Office of the Principal						
113.000 Director Salary	9,494.37	5,484.28	1,500.00	7,994.37	532.96 %	64,642.32
210.001 PERS - Principal Retirement Program	2,374.02	1,629.93		2,374.02		18,723.10
220.001 Director FICA	667.65	396.81	134.54	533.11	396.25 %	4,639.70
240.001 Director Health Services	0.00	774.25		0.00		7,697.47
411.001 Event Expenses			194.72	-194.72	-100.00 %	186.16
Total 2410 Office of the Principal	12,536.04	8,285.27	1,829.26	10,706.78	585.31 %	95,888.75
2510 Fiscal Services						
112.000 Business Manager Salary	2,375.44	2,266.00	2,000.00	375.44	18.77 %	23,918.51
240.000 Fiscal Health Services						500.00
324.000 Copier Lease	410.22	410.22	387.00	23.22	6.00 %	4,608.24
351.000 Telephone & Internet	419.97	419.97	419.97	0.00	0.00 %	4,619.67
353.000 Postage & Delivery	10.18	27.72	27.26	-17.08	-62.66 %	98.80
354.000 Advertising						2,367.00
410.000 Office Supplies		119.97	23.16	-23.16	-100.00 %	398.30
410.001 Copier Usage		8.52				74.77
410.100 PTO Reimbursements	258.18			258.18		258.18
470.000 Web Hosting						372.16
470.001 Bank Service Fees	5.95		106.70	-100.75	-94.42 %	162.50
471.000 Payroll Service Fees	139.00	139.00	409.00	-270.00	-66.01 %	1,576.99
640.000 Membership Dues & Fees		50.00	50.00	-50.00	-100.00 %	574.30
Total 2510 Fiscal Services	3,618.94	3,441.40	3,423.09	195.85	5.72 %	39,529.42
2540 Operation & Maintenance						
321.000 Janitorial Service	1,225.00	1,225.00	1,225.00	0.00	0.00 %	11,610.00
322.000 Repairs & Maintenance Services		525.00				525.00
324.001 Security Services						642.80
324.002 Rent & Building Lease	100.00	100.00	100.00	0.00	0.00 %	1,100.00
324.004 Storage Rental	100.00	100.00		100.00		1,000.08
325.000 Electric	120.69	118.28	116.34	4.35	3.74 %	1,081.61
326.000 Natural Gas	79.64	121.06	66.37	13.27	19.99 %	851.24
327.000 Water	191.53	177.92	153.00	38.53	25.18 %	1,926.22
328.000 Trash & Recycling	181.52	181.52	119.34	62.18	52.10 %	1,661.77
410.002 Supplies		11.90				331.39
460.002 Playground Non-Consumables						808.75
540.001 Fire Hydrant Project			500.00	-500.00	-100.00 %	2,300.00
651.000 Liability & Property Insurance						7,647.00
Total 2540 Operation & Maintenance	1,998.38	2,560.68	2,280.05	-281.67	-12.35 %	31,485.86
3120 Food Preparation Services						
112.002 Cook Salaries	1,320.00	900.00		1,320.00		8,910.96
220.002 Cook FICA	111.19	75.81		111.19		758.33
324.003 Dishwasher - Lease	240.00	225.00	265.18	-25.18	-9.50 %	2,377.50
410.003 Meal Program Consumables	154.74	282.21	196.55	-41.81	-21.27 %	2,240.18
450.000 Meal Program - Food	1,968.48	1,760.48	1,622.72	345.76	21.31 %	15,260.14
Total 3120 Food Preparation Services	3,794.41	3,243.50	2,084.45	1,709.96	82.03 %	29,547.11
62200 Technology						
62202 Software & Subscriptions			73.21	-73.21	-100.00 %	1,546.55
62203 Equipment Repairs						99.00
Total 62200 Technology			73.21	-73.21	-100.00 %	1,645.55
64000 Fundraising Expenses						
64010 T Shirts, Sweatshirts	496.00			496.00		1,826.50
64035 Paypal Service Charges						6.42
Total 64000 Fundraising Expenses	496.00			496.00		1,832.92
65100 Other Types of Expenses						
65160 Other Costs	1,935.97			1,935.97		1,935.97
Total 65100 Other Types of Expenses	1,935.97			1,935.97		1,935.97

Cannon Beach Academy

Profit and Loss

May 2023

	TOTAL					
	MAY 2023	APR 2023 (PP)	MAY 2022 (PY)	CHANGE	% CHANGE	JUL 2022 - MAY 2023 (YTD)
Reimbursements	0.00	0.00	0.00	0.00		0.00
Total Expenditures	\$52,873.16	\$47,029.46	\$37,940.18	\$14,932.98	39.36 %	\$523,709.84
NET OPERATING REVENUE	\$ -14,740.70	\$21,266.95	\$14,075.79	\$ -28,816.49	-204.72 %	\$ -7,518.53
NET REVENUE	\$ -14,740.70	\$21,266.95	\$14,075.79	\$ -28,816.49	-204.72 %	\$ -7,518.53

Cannon Beach Academy

Balance Sheet As of May 31, 2023

	TOTAL	
	AS OF MAY 31, 2023	AS OF MAY 31, 2022 (PY)
ASSETS		
Current Assets		
Bank Accounts		
10000 Money Market 0432	198,394.77	111,072.55
10100 Payroll Checking 7328	13,703.20	102,868.60
10200 General Checking 5881	36,272.22	86,360.84
10300 Petty Cash	35.53	35.53
Total Bank Accounts	\$248,405.72	\$300,337.52
Other Current Assets		
12000 Undeposited Funds	0.00	0.00
Payroll Corrections	0.00	0.00
Uncategorized Asset	0.00	0.00
Total Other Current Assets	\$0.00	\$0.00
Total Current Assets	\$248,405.72	\$300,337.52
Fixed Assets		
1111.FA Elementary Instruction - Fixed		
550.050 Classroom Fixed Assets Tech.	9,616.83	13,313.83
Total 1111.FA Elementary Instruction - Fixed	9,616.83	13,313.83
2410.FA Principal - Fixed		
550.001 Principal Fixed Asset	2,852.29	4,278.44
Total 2410.FA Principal - Fixed	2,852.29	4,278.44
2540.FA Operation & Maintenance - Fixed		
540.000 Fixed Building Assets	35,341.19	29,194.27
540.002 Building Maintenance	8,138.65	8,567.00
540.005 Playground Structure	9,596.76	12,338.81
Total 2540.FA Operation & Maintenance - Fixed	53,076.60	50,100.08
Total Fixed Assets	\$65,545.72	\$67,692.35
Other Assets		
18600 Land Improvement	18,340.91	18,972.70
Total Other Assets	\$18,340.91	\$18,972.70
TOTAL ASSETS	\$332,292.35	\$387,002.57

Cannon Beach Academy

Balance Sheet As of May 31, 2023

	TOTAL	
	AS OF MAY 31, 2023	AS OF MAY 31, 2022 (PY)
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
24000 Payroll Liabilities		
Aflac	0.00	0.00
Federal Taxes (941/944)	3,572.72	3,413.78
L2006610240	0.00	0.00
Medical Pretax	0.00	0.00
OR Employment Taxes	366.33	354.01
OR Income Tax	1,072.12	1,021.36
OR Paid Family and Medical Leave	279.00	
OR Statewide Transit Taxes	46.48	34.94
State Tax Levy	0.00	0.00
Total 24000 Payroll Liabilities	5,336.65	4,824.09
Direct Deposit Payable	0.00	0.00
Total Other Current Liabilities	\$5,336.65	\$4,824.09
Total Current Liabilities	\$5,336.65	\$4,824.09
Long-Term Liabilities		
27200 Other Liabilities		
27200.1 PPP Loan	0.00	0.00
27200.2 PPP Loan Draw 2	0.00	0.00
Total 27200 Other Liabilities	0.00	0.00
Total Long-Term Liabilities	\$0.00	\$0.00
Total Liabilities	\$5,336.65	\$4,824.09
Equity		
2200 Temp. Restricted Net Assets	316,820.00	316,820.00
30000 Opening Balance Equity	8,708.86	8,708.86
32000 Unrestricted Net Assets	-11,308.45	-15,448.09
701.000 Non-Cash Capital Contributions	20,253.82	20,253.82
Net Revenue	-7,518.53	51,843.89
Total Equity	\$326,955.70	\$382,178.48
TOTAL LIABILITIES AND EQUITY	\$332,292.35	\$387,002.57

Cannon Beach Academy

Expenditures & Transfers

May 2023

Vendor	Total
Aflac	71.50
Auto-Chlor System	240.00
Barran Liebman LLP	440.00
City of Cannon Beach	291.53
Elan Financial Services	175.16
ESS West, LLC	1,459.48
Fair Game Sports	496.00
Jennifer Stangland	2,375.44
Kasey Schuermyer	258.18
Moda Health	4,901.48
NW Natural	79.64
Oregon Secretary of State	150.00
Pacific Office Automation	410.22
Pacific Power	120.69
PERS	6,344.78
Pro-Fresh Carpet Care	1,225.00
Recology Western Oregon	181.52
Saif Corporation	243.91
Seaside Public Schools	521.25
Spectrum Business	359.97
T Mobile	60.00
Umpqua Bank	5.95
US Foods	2,123.22
TOTAL	\$ 22,534.92
Amounts To Be Transferred	
<i>From *MM to *5881</i>	
Total Monthly Bills	\$ 22,534.92
<i>From *MM to *7328</i>	
Total Payroll	\$ 29,420.36

Cannon Beach Academy

Journal
May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
05/01/2023	Expenditure		Fair Game Sports	PREAUTHORIZED ACH DEBIT FAIR GAME SPORTS BILL PAYMT 20230501	64010	10200 General Checking 5881 64010 Fundraising Expenses:T Shirts, Sweatshirts	\$496.00	\$496.00
05/01/2023	Expenditure		Oregon Secretary of State	Audit Filing Fee PREAUTHORIZED ACH DEBIT SECRETARY OF STA BILL PAYMT 20230501	3181.00	10200 General Checking 5881 3181.00 Board of Education:Audit & Accounting	\$150.00	\$150.00
05/03/2023	Tax Payment		IRS	Tax Payment for Period: 04/26/2023-04/28/2023 Federal Taxes (941/943/944)	10100	10100 Payroll Checking 7328 Payroll Liabilities:Federal Taxes (941/944)	\$4,091.64	\$4,091.64
05/03/2023	Tax Payment		OR Department of Revenue	Tax Payment for Period: 04/26/2023-04/28/2023 OR Income Tax	10100	10100 Payroll Checking 7328 Payroll Liabilities:OR Income Tax	\$1,211.65	\$1,211.65
05/08/2023	Expenditure		Aflac	PREAUTHORIZED ACH DEBIT AMERICAN FAMILY BILL PAYMT 20230508	240.050 240.001	10200 General Checking 5881 240.050 Elementary Instruction:Teacher Health Services 240.001 Office of the Principal:Director Health Services	\$35.88 \$35.62	\$71.50
05/08/2023	Expenditure		Pacific Power	PREAUTHORIZED ACH DEBIT PACIFICORP BILL PAYMT 20230508	325.000	10200 General Checking 5881 325.000 Operation & Maintenance:Electric	\$120.69	\$120.69
05/08/2023	Expenditure		T Mobile	PREAUTHORIZED ACH DEBIT T-MOBILE BILL PAYMT 20230508	351.000	10200 General Checking 5881 351.000 Fiscal Services:Telephone & Internet	\$60.00	\$60.00
05/08/2023	Expenditure		City of Cannon Beach	PREAUTHORIZED ACH DEBIT CITY OF CANNON B BILL PAYMT 20230508	324.002	10200 General Checking 5881 324.002 Operation & Maintenance:Rent & Building Lease	\$100.00	\$100.00
05/09/2023	Deposit				10000 1990.34 1990.34 1922	10000 Money Market 0432 1990.34 Revenue From Local Sources:Miscellaneous - Fundraising:Advertising Fund 1990.34 Revenue From Local Sources:Miscellaneous - Fundraising:Advertising Fund 1922 Revenue From Local Sources:Private Source Contributions / Pledges:Individ, Business Contributions	\$2,375.00	\$1,000.00 \$1,000.00 \$375.00
05/09/2023	Expenditure		US Foods	PREAUTHORIZED ACH DEBIT US FOODSERVICE Paper Bags & Towels, Garbage Liners	450.000 410.003	10200 General Checking 5881 450.000 Food Preparation Services:Meal Program - Food 410.003 Food Preparation Services:Meal Program Consumables	\$1,031.34 \$106.80	\$1,138.14
05/10/2023	Payroll Check	DD	Ryan Hull	Pay Period: 05/01/2023-05/31/2023 Gross Pay - This is not a legal pay stub Reimbursement Employer Taxes Medical Pretax Aflac OR Paid Family and Medical Leave OR Statewide Transit Taxes OR Employment Taxes OR Income Tax Federal Taxes (941/943/944)	113.000 220.001	Direct Deposit Payable 113.000 Office of the Principal:Director Salary Reimbursements 220.001 Office of the Principal:Director FICA Payroll Liabilities:Medical Pretax Payroll Liabilities:Aflac Payroll Liabilities:OR Paid Family and Medical Leave Payroll Liabilities:OR Statewide Transit Taxes Payroll Liabilities:OR Employment Taxes Payroll Liabilities:OR Income Tax Payroll Liabilities:Federal Taxes (941/944)	\$7,987.97 \$100.00 \$667.65 \$0.00	\$6,139.99 \$35.62 \$47.93 \$7.99 \$57.24 \$599.82 \$1,867.03
05/10/2023	Expenditure		Auto-Chlor System	PREAUTHORIZED ACH DEBIT AUTO-CHLOR SYSTE BILL PAYMT 20230510	324.003	10200 General Checking 5881 324.003 Food Preparation Services:Dishwasher - Lease	\$240.00	\$240.00
05/10/2023	Expenditure		Pro-Fresh Carpet Care	PREAUTHORIZED ACH DEBIT PRO-FRESH LLC BILL PAYMT 20230510	321.000	10200 General Checking 5881 321.000 Operation & Maintenance:Janitorial Service	\$1,225.00	\$1,225.00
05/10/2023	Expenditure		ESS West, LLC	PREAUTHORIZED ACH DEBIT ESS WEST, LLC BILL PAYMT 20230510	121.050 121.050	10200 General Checking 5881 121.050 Elementary Instruction:Substitute Salaries 121.050 Elementary Instruction:Substitute Salaries	\$928.76 \$265.36	\$1,194.12
05/10/2023	Expenditure		Seaside Public Schools.	PREAUTHORIZED ACH DEBIT SEASIDE SCHOOL D BILL PAYMT 20230510	430.003	10200 General Checking 5881 430.003 Board of Education:Board Travel / Conference / Meals	\$521.25	\$521.25

Cannon Beach Academy

Journal
May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							\$521.25	\$521.25
05/11/2023	Payroll Check	DD	Ryan Hull	Pay Period: 05/01/2023-05/31/2023 Direct Deposit	10100	10100 Payroll Checking 7328 Direct Deposit Payable	\$6,139.99	\$6,139.99
							\$6,139.99	\$6,139.99
05/12/2023	Expenditure		PERS	PREAUTHORIZED ACH DEBIT EMPLOYER CONTRB PERS CNTRB 04467 20230512	210.050	10200 General Checking 5881 210.050 Elementary Instruction:PERS - Teacher Retirement Program	\$1,267.26	\$1,267.26
							\$1,267.26	\$1,267.26
05/12/2023	Expenditure		PERS	PREAUTHORIZED ACH DEBIT EMPLOYER CONTRB PERS CNTRB 04467 20230512	210.050	10200 General Checking 5881 210.050 Elementary Instruction:PERS - Teacher Retirement Program	\$1.09	\$1.09
							\$1.09	\$1.09
05/12/2023	Expenditure		PERS	PREAUTHORIZED ACH DEBIT EMPLOYER CONTRB PERS CNTRB 04467 20230512	210.050	10200 General Checking 5881 210.050 Elementary Instruction:PERS - Teacher Retirement Program	\$5,076.43	\$5,076.43
							\$5,076.43	\$5,076.43
05/13/2023	Check	532	Kasey Schuermyer	Reimburse for Amazon, Teacher Created Resources, Sign One purchases	10100 410.100	10100 Payroll Checking 7328 410.100 Fiscal Services:PTO Reimbursements	\$158.18	\$158.18
							\$158.18	\$158.18
05/14/2023	Check	533	MaryEllen Kiffe - Reimbursements	Reimburse for Running Club - Shirts, Registration and Shoes	10100 65160	10100 Payroll Checking 7328 65160 Other Types of Expenses:Other Costs	\$1,935.97	\$1,935.97
							\$1,935.97	\$1,935.97
05/16/2023	Deposit			Fresh Foods	10000 1990.3 1990.36	10000 Money Market 0432 1990.3 Revenue From Local Sources:Miscellaneous - Fundraising:Cash Contributions/Jar Donations 1990.36 Revenue From Local Sources:Miscellaneous - Fundraising:Running Club 2023	\$838.10	\$98.10 \$740.00
							\$838.10	\$838.10
05/17/2023	Tax Payment		OR Department of Revenue	Tax Payment for Period: 05/10/2023-05/12/2023 OR Income Tax	10100	10100 Payroll Checking 7328 Payroll Liabilities:OR Income Tax	\$599.82	\$599.82
							\$599.82	\$599.82
05/17/2023	Tax Payment		IRS	Tax Payment for Period: 05/10/2023-05/12/2023 Federal Taxes (941/943/944)	10100	10100 Payroll Checking 7328 Payroll Liabilities:Federal Taxes (941/944)	\$1,867.03	\$1,867.03
							\$1,867.03	\$1,867.03
05/17/2023	Expenditure		Spectrum Business	PREAUTHORIZED ACH DEBIT CHARTER COMMUNIC BILL PAYMT 20230517	351.000	10200 General Checking 5881 351.000 Fiscal Services:Telephone & Internet	\$359.97	\$359.97
							\$359.97	\$359.97
05/17/2023	Expenditure		NW Natural	PREAUTHORIZED ACH DEBIT NW NATURAL GAS BILL PAYMT 20230517	326.000	10200 General Checking 5881 326.000 Operation & Maintenance:Natural Gas	\$79.64	\$79.64
							\$79.64	\$79.64
05/17/2023	Expenditure		Saif Corporation	PREAUTHORIZED ACH DEBIT SAIF CORPORATION BILL PAYMT 20230517	231.050	10200 General Checking 5881 231.050 Elementary Instruction:Teachers Workers Comp	\$243.91	\$243.91
							\$243.91	\$243.91
05/18/2023	Check			per board meeting	10000 10100	10000 Money Market 0432 10100 Payroll Checking 7328	\$23,839.91	\$23,839.91
							\$23,839.91	\$23,839.91
05/18/2023	Check			per board meeting	10000	10000 Money Market 0432 10200 General Checking 5881	\$28,129.07	\$28,129.07
							\$28,129.07	\$28,129.07
05/18/2023	Expenditure		Elan Financial Services	QB's Monthly Payroll Service Cannon Beach Book Co. USPS	471.000 420.100 353.000	10200 General Checking 5881 471.000 Fiscal Services:Payroll Service Fees 420.100 Elementary Instruction:English Curriculum 353.000 Fiscal Services:Postage & Delivery	\$139.00 \$25.98 \$10.18	\$175.16
							\$175.16	\$175.16
05/19/2023	Expenditure		Barran Liebman LLP	PREAUTHORIZED ACH DEBIT BARRAN LIEBMAN L BILL PAYMT 20230519	382.000	10200 General Checking 5881 382.000 Board of Education:Legal Fees	\$440.00	\$440.00
							\$440.00	\$440.00
05/22/2023	Expenditure		Pacific Office Automation	PREAUTHORIZED ACH DEBIT DE LAGE LANDEN BILL PAYMT 20230522	324.000	10200 General Checking 5881 324.000 Fiscal Services:Copier Lease	\$410.22	\$410.22
							\$410.22	\$410.22

Cannon Beach Academy

Journal
May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
05/22/2023	Expenditure		Recology Western Oregon			10200 General Checking 5881		\$181.52
				PREAUTHORIZED ACH DEBIT WESTERN OREGON W BILL PAYMT 20230522	328.000	328.000 Operation & Maintenance:Trash & Recycling	\$181.52	
							\$181.52	\$181.52
05/22/2023	Expenditure		Moda Health			10200 General Checking 5881		\$4,901.48
				PREAUTHORIZED ACH DEBIT MODA HEALTH BILL PAYMT 20230522	240.050	240.050 Elementary Instruction:Teacher Health Services	\$4,901.48	
							\$4,901.48	\$4,901.48
05/22/2023	Expenditure		City of Cannon Beach			10200 General Checking 5881		\$191.53
				PREAUTHORIZED ACH DEBIT CITY OF CANNON B BILL PAYMT 20230522	327.000	327.000 Operation & Maintenance:Water	\$191.53	
							\$191.53	\$191.53
05/22/2023	Check		Umpqua Bank	bill pay fee	10100	10100 Payroll Checking 7328		\$5.95
					470.001	470.001 Fiscal Services:Bank Service Fees	\$5.95	
							\$5.95	\$5.95
05/23/2023	Check	534	Kasey Schuermyer	change bank for carnival	10100	10100 Payroll Checking 7328		\$100.00
					410.100	410.100 Fiscal Services:PTO Reimbursements	\$100.00	
							\$100.00	\$100.00
05/23/2023	Expenditure		US Foods			10200 General Checking 5881		\$985.08
				PREAUTHORIZED ACH DEBIT US FOODSERVICE VENDOR PAY 20230523	450.000	450.000 Food Preparation Services:Meal Program - Food	\$937.14	
				052334314203000				
				Paper Towels	410.003	410.003 Food Preparation Services:Meal Program Consumables	\$47.94	
							\$985.08	\$985.08
05/24/2023	Deposit		American Online Giving Foundation			10200 General Checking 5881	\$500.00	
				PREAUTHORIZED ACH CREDIT AMER ONLINE GIV1 EDI PAYMNT	1922	1922 Revenue From Local Sources:Private Source Contributions / Pledges:Individ, Business Contributions		\$500.00
				AA2WFKXRUK REF*TN*AA2WFKXRUK*Donat ion from AOGFcauses.benevity.or			\$500.00	\$500.00
05/25/2023	Expenditure		ESS West, LLC			10200 General Checking 5881		\$265.36
				PREAUTHORIZED ACH DEBIT ESS WEST, LLC BILL PAYMT 20230525	121.050	121.050 Elementary Instruction:Substitute Salaries	\$265.36	
							\$265.36	\$265.36
05/30/2023	Deposit		Seaside Public Schools			10000	10000 Money Market 0432	\$34,403.11
				May Payment	3100	3100 Revenue From State Sources:State School Fund		\$34,403.11
							\$34,403.11	\$34,403.11
05/31/2023	Journal Entry	JS42		Aflac Payroll Reallocation for May		Payroll Liabilities:Aflac	\$71.50	
				Aflac Payroll Reallocation for May	240.050	240.050 Elementary Instruction:Teacher Health Services		\$35.88
				Aflac Payroll Reallocation for May	240.001	240.001 Office of the Principal:Director Health Services		\$35.62
				Moda Payroll Reallocation for May		Payroll Liabilities:Medical Pretax	\$946.59	
				Moda Payroll Reallocation for May	240.050	240.050 Elementary Instruction:Teacher Health Services		\$946.59
				PERS Payroll Reallocation for May	210.001	210.001 Office of the Principal:PERS - Principal Retirement Program	\$2,374.02	
				PERS Payroll Reallocation for May	210.050	210.050 Elementary Instruction:PERS - Teacher Retirement Program		\$2,374.02
				Payroll Reimbursement for May Storage Fee	324.004	324.004 Operation & Maintenance:Storage Rental Reimbursements	\$100.00	
				Payroll Reimbursement for May Storage Fee				\$100.00
				Interim Director Payroll for May	113.000	113.000 Office of the Principal:Director Salary	\$1,506.40	
				Interim Director Payroll for May	111.050	111.050 Elementary Instruction:Teacher Salaries		\$1,506.40
							\$4,998.51	\$4,998.51
05/31/2023	Payroll Check	DD	Karen M. Barker	Pay Period: 05/01/2023-05/31/2023		Direct Deposit Payable		\$3,276.68
				Gross Pay - This is not a legal pay stub	111.050	111.050 Elementary Instruction:Teacher Salaries	\$3,803.84	
				Employer Taxes	220.050	220.050 Elementary Instruction:Teacher FICA	\$319.16	
				Medical Pretax		Payroll Liabilities:Medical Pretax	\$0.00	
				Cash Advance Repayment		Repayment:Cash Advance Repayment	\$0.00	
				OR Paid Family and Medical Leave		Payroll Liabilities:OR Paid Family and Medical Leave		\$22.82
				OR Statewide Transit Taxes		Payroll Liabilities:OR Statewide Transit Taxes		\$3.80
				OR Employment Taxes		Payroll Liabilities:OR Employment Taxes		\$29.71
				OR Income Tax		Payroll Liabilities:OR Income Tax		\$208.01
				Federal Taxes (941/943/944)		Payroll Liabilities:Federal Taxes (941/944)		\$581.98
							\$4,123.00	\$4,123.00
05/31/2023	Payroll Check	DD	Dawn Rhoads-Jay	Pay Period: 05/01/2023-05/31/2023		Direct Deposit Payable		\$2,843.83
				Gross Pay - This is not a legal pay stub	111.050	111.050 Elementary Instruction:Teacher Salaries	\$3,671.04	
				Employer Taxes	220.050	220.050 Elementary Instruction:Teacher FICA	\$304.76	
				Medical Pretax		Payroll Liabilities:Medical Pretax		\$41.82
				Cash Advance Repayment		Repayment:Cash Advance Repayment	\$0.00	
				OR Paid Family and Medical Leave		Payroll Liabilities:OR Paid Family and Medical Leave		\$21.78
				OR Statewide Transit Taxes		Payroll Liabilities:OR Statewide Transit Taxes		\$3.63
				OR Employment Taxes		Payroll Liabilities:OR Employment Taxes		\$28.83
				OR Income Tax		Payroll Liabilities:OR Income Tax		\$229.79
				Federal Taxes (941/943/944)		Payroll Liabilities:Federal Taxes (941/944)		\$806.12
							\$3,975.80	\$3,975.80
05/31/2023	Payroll Check	DD	Leticia Campos	Pay Period: 05/01/2023-05/31/2023		Direct Deposit Payable		\$2,128.25

Cannon Beach Academy

Journal
May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
			Sepulveda					
				Gross Pay - This is not a legal pay stub	111.050	111.050 Elementary Instruction:Teacher Salaries	\$3,317.31	
				Employer Taxes	220.050	220.050 Elementary Instruction:Teacher FICA	\$206.65	
				Medical Pretax		Payroll Liabilities:Medical Pretax		\$862.95
				Aflac		Payroll Liabilities:Aflac		\$35.88
				Cash Advance Repayment		Repayment:Cash Advance Repayment	\$0.00	
				OR Paid Family and Medical Leave		Payroll Liabilities:OR Paid Family and Medical Leave		\$14.72
				OR Statewide Transit Taxes		Payroll Liabilities:OR Statewide Transit Taxes		\$2.45
				OR Employment Taxes		Payroll Liabilities:OR Employment Taxes		\$20.60
				OR Income Tax		Payroll Liabilities:OR Income Tax		\$68.99
				Federal Taxes (941/943/944)		Payroll Liabilities:Federal Taxes (941/944)		\$390.12
							\$3,523.96	\$3,523.96
05/31/2023	Payroll Check	DD	Karen M. Barker	Pay Period: 05/01/2023-05/31/2023 Direct Deposit	10100	10100 Payroll Checking 7328 Direct Deposit Payable	\$3,276.68	\$3,276.68
							\$3,276.68	\$3,276.68
05/31/2023	Payroll Check	DD	Dawn Rhoads-Jay	Pay Period: 05/01/2023-05/31/2023 Direct Deposit	10100	10100 Payroll Checking 7328 Direct Deposit Payable	\$2,843.83	\$2,843.83
							\$2,843.83	\$2,843.83
05/31/2023	Payroll Check	DD	Amy L. Rider	Pay Period: 05/01/2023-05/31/2023		Direct Deposit Payable		\$2,582.34
				Gross Pay - This is not a legal pay stub	111.050	111.050 Elementary Instruction:Teacher Salaries	\$3,333.33	
				Employer Taxes	220.050	220.050 Elementary Instruction:Teacher FICA	\$280.13	
				Medical Pretax		Payroll Liabilities:Medical Pretax	\$0.00	
				Cash Advance Repayment		Repayment:Cash Advance Repayment	\$0.00	
				OR Paid Family and Medical Leave		Payroll Liabilities:OR Paid Family and Medical Leave		\$20.00
				OR Statewide Transit Taxes		Payroll Liabilities:OR Statewide Transit Taxes		\$3.33
				OR Employment Taxes		Payroll Liabilities:OR Employment Taxes		\$26.91
				OR Income Tax		Payroll Liabilities:OR Income Tax		\$227.69
				Federal Taxes (941/943/944)		Payroll Liabilities:Federal Taxes (941/944)		\$753.19
							\$3,613.46	\$3,613.46
05/31/2023	Payroll Check	DD	Valeena R. Campos Sepulveda	Pay Period: 05/01/2023-05/31/2023		Direct Deposit Payable		\$1,142.83
				Gross Pay - This is not a legal pay stub	112.002	112.002 Food Preparation Services:Cook Salaries	\$1,320.00	
				Employer Taxes	220.002	220.002 Food Preparation Services:Cook FICA	\$111.19	
				OR Paid Family and Medical Leave		Payroll Liabilities:OR Paid Family and Medical Leave		\$7.92
				OR Statewide Transit Taxes		Payroll Liabilities:OR Statewide Transit Taxes		\$1.32
				OR Employment Taxes		Payroll Liabilities:OR Employment Taxes		\$11.18
				OR Income Tax		Payroll Liabilities:OR Income Tax		\$65.98
				Federal Taxes (941/943/944)		Payroll Liabilities:Federal Taxes (941/944)		\$201.96
							\$1,431.19	\$1,431.19
05/31/2023	Payroll Check	DD	Leticia Campos Sepulveda	Pay Period: 05/01/2023-05/31/2023 Direct Deposit	10100	10100 Payroll Checking 7328 Direct Deposit Payable	\$2,128.25	\$2,128.25
							\$2,128.25	\$2,128.25
05/31/2023	Payroll Check	DD	Amy L. Rider	Pay Period: 05/01/2023-05/31/2023 Direct Deposit	10100	10100 Payroll Checking 7328 Direct Deposit Payable	\$2,582.34	\$2,582.34
							\$2,582.34	\$2,582.34
05/31/2023	Payroll Check	DD	Valeena R. Campos Sepulveda	Pay Period: 05/01/2023-05/31/2023 Direct Deposit	10100	10100 Payroll Checking 7328 Direct Deposit Payable	\$1,142.83	\$1,142.83
							\$1,142.83	\$1,142.83
05/31/2023	Payroll Check	DD	MaryEllen Kiffe	Pay Period: 05/01/2023-05/31/2023		Direct Deposit Payable		\$2,789.83
				Gross Pay - This is not a legal pay stub	111.050	111.050 Elementary Instruction:Teacher Salaries	\$3,690.84	
				Employer Taxes	220.050	220.050 Elementary Instruction:Teacher FICA	\$306.49	
				Medical Pretax		Payroll Liabilities:Medical Pretax		\$41.82
				Cash Advance Repayment		Repayment:Cash Advance Repayment	\$0.00	
				OR Paid Family and Medical Leave		Payroll Liabilities:OR Paid Family and Medical Leave		\$21.89
				OR Statewide Transit Taxes		Payroll Liabilities:OR Statewide Transit Taxes		\$3.65
				OR Employment Taxes		Payroll Liabilities:OR Employment Taxes		\$29.13
				OR Income Tax		Payroll Liabilities:OR Income Tax		\$271.66
				Federal Taxes (941/943/944)		Payroll Liabilities:Federal Taxes (941/944)		\$839.35
							\$3,997.33	\$3,997.33
05/31/2023	Payroll Check	DD	MaryEllen Kiffe	Pay Period: 05/01/2023-05/31/2023 Direct Deposit	10100	10100 Payroll Checking 7328 Direct Deposit Payable	\$2,789.83	\$2,789.83
							\$2,789.83	\$2,789.83
05/31/2023	Expenditure	DD	Jennifer Stangland	For May For May	10100 112.000	10100 Payroll Checking 7328 112.000 Fiscal Services:Business Manager Salary	\$2,375.44	\$2,375.44
							\$2,375.44	\$2,375.44
05/31/2023	Deposit				10000 1510.1	10000 Money Market 0432 1510.1 Revenue From Local Sources:Interest-Savings, Short-term CD	\$16.25	\$16.25
							\$16.25	\$16.25

Cannon Beach Academy

Journal
May 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
TOTAL							\$177,665.09	\$177,665.09



Customer Service:
1-866-486-7782

THE CANNON BEACH ACADEMY
PO BOX 1171
CANNON BEACH OR 97110-1171

Last statement: April 30, 2023
This statement: May 31, 2023

COMMUNITY BUSINESS CHECKING

Account number	7000995881	Beginning balance	\$27,538.50
Low balance	\$15,193.50	Deposits/Additions	\$28,629.07
Average balance	\$29,483.39	Withdrawals/Subtractions	\$19,895.35
Interest earned	\$0.00	Ending balance	\$36,272.22

Other Deposits/ Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
05-18	Cash Mgmt Trsfr Cr Ref 13814331 Funds Transfer Frm Dep 7000780432 From	28,129.07
Total Other Deposits/ Additions		\$28,129.07

ACH and Electronic Payments/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-01	ACH Debit Secretary Of Sta Bill Paymt 20230501	150.00
05-01	ACH Debit Fair Game Sports Bill Paymt 20230501	496.00
05-08	ACH Debit T-mobile Bill Paymt 20230508	60.00
05-08	ACH Debit American Family Bill Paymt 20230508	71.50
05-08	ACH Debit City Of Cannon B Bill Paymt 20230508	100.00
05-08	ACH Debit Pacificorp Bill Paymt 20230508	120.69
05-09	ACH Debit Us Foodservice Vendor Pay 20230509 050934314203000	1,138.14
05-10	ACH Debit Auto-chlor Syste Bill Paymt 20230510	240.00
05-10	ACH Debit Seaside School D Bill Paymt 20230510	521.25
05-10	ACH Debit Ess West, LLC Bill Paymt 20230510	1,194.12
05-10	ACH Debit Pro-fresh LLC Bill Paymt 20230510	1,225.00
05-12	ACH Debit Employer Contrb Pers Cntrb 04467 20230512	1.09
05-12	ACH Debit Employer Contrb Pers Cntrb 04467 20230512	1,267.26
05-12	ACH Debit Employer Contrb Pers Cntrb 04467 20230512	5,076.43
05-17	ACH Debit NW Natural Gas Bill Paymt 20230517	79.64
05-17	ACH Debit Saif Corporation Bill Paymt 20230517	243.91
05-17	ACH Debit Charter Communic Bill Paymt 20230517	359.97
05-18	ACH Debit Us Bank/Elan Fin Bill Paymt 20230518	175.16
05-19	ACH Debit Barran Liebman L Bill Paymt 20230519	440.00
05-22	ACH Debit Western Oregon W Bill Paymt 20230522	181.52
05-22	ACH Debit City Of Cannon B Bill Paymt 20230522	191.53

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-22	ACH Debit De Lage Landen Bill Paymt 20230522	410.22
05-22	ACH Debit Moda Health Bill Paymt 20230522	4,901.48
05-23	ACH Debit Us Foodservice Vendor Pay 20230523 052334314203000	985.08
05-25	ACH Debit Ess West, LLC Bill Paymt 20230525	265.36
Total ACH and Electronic Payments/Subtractions		\$19,895.35

ACH and Electronic Deposits/Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
05-24	ACH Credit Amer Online Giv1 EDI Paymnt Aa2wfkxruk Ref*tn*aa2wfkxruk* Donation From Aogf Causes.Benevity.OR	500.00
Total ACH and Electronic Deposits/Additions		\$500.00

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
04-30	27,538.50	05-12	15,877.02	05-23	36,037.58
05-01	26,892.50	05-17	15,193.50	05-24	36,537.58
05-08	26,540.31	05-18	43,147.41	05-25	36,272.22
05-09	25,402.17	05-19	42,707.41	05-31	36,272.22
05-10	22,221.80	05-22	37,022.66		

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-\$0.00**

Cannon Beach Academy

10200 General Checking 5881, Period Ending 05/31/2023

RECONCILIATION REPORT

Reconciled on: 06/05/2023

Reconciled by: Jennifer Stangland

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	27,538.50
Checks and payments cleared (25).....	-19,895.35
Deposits and other credits cleared (2).....	28,629.07
Statement ending balance.....	<u>36,272.22</u>

Register balance as of 05/31/2023..... 36,272.22

Details

Checks and payments cleared (25)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/01/2023	Expense		Oregon Secretary of State	-150.00
05/01/2023	Expense		Fair Game Sports	-496.00
05/08/2023	Expense		T Mobile	-60.00
05/08/2023	Expense		Pacific Power	-120.69
05/08/2023	Expense		Aflac	-71.50
05/08/2023	Expense		City of Cannon Beach	-100.00
05/09/2023	Expense		US Foods	-1,138.14
05/10/2023	Expense		Auto-Chlor System	-240.00
05/10/2023	Expense		Pro-Fresh Carpet Care	-1,225.00
05/10/2023	Expense		ESS West, LLC	-1,194.12
05/10/2023	Expense		Seaside Public Schools.	-521.25
05/12/2023	Expense		PERS	-1.09
05/12/2023	Expense		PERS	-1,267.26
05/12/2023	Expense		PERS	-5,076.43
05/17/2023	Expense		Spectrum Business	-359.97
05/17/2023	Expense		NW Natural	-79.64
05/17/2023	Expense		Saif Corporation	-243.91
05/18/2023	Expense		Elan Financial Services	-175.16
05/19/2023	Expense		Barran Liebman LLP	-440.00
05/22/2023	Expense		Pacific Office Automation	-410.22
05/22/2023	Expense		City of Cannon Beach	-191.53
05/22/2023	Expense		Moda Health	-4,901.48
05/22/2023	Expense		Recology Western Oregon	-181.52
05/23/2023	Expense		US Foods	-985.08
05/25/2023	Expense		ESS West, LLC	-265.36

Total -19,895.35

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/18/2023	Check			28,129.07
05/24/2023	Deposit		American Online Giving Foun...	500.00

Total 28,629.07



UMPQUA BANK

May 31, 2023 Page:1 of 2

Customer Service:
1-866-486-7782



THE CANNON BEACH ACADEMY UB
PO BOX 1171
CANNON BEACH OR 97110-1171

Last statement: April 30, 2023
This statement: May 31, 2023

MAIN STREET MONEY MARKET

Account number	7000780432	Beginning balance	\$212,731.29
Low balance	\$163,975.41	Additions/Deposits	\$3,229.35
Average balance	\$191,456.09	Withdrawals/Subtractions	\$51,968.98
Interest paid year to date	\$51.73	Ending balance	\$163,991.66
Interest earned	\$16.25		

Deposits/Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
05-09	Deposit	2,375.00
05-16	Deposit	838.10
Total Deposits/Additions		\$3,213.10

Other Deposits/ Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
05-31	Interest Credit	16.25
Total Other Deposits/ Additions		\$16.25

Other Subtractions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-18	Cash Mgmt Trsfr DrRef 13814311Funds Transfer To Dep 7000707328 From	23,839.91
05-18	Cash Mgmt Trsfr DrRef 13814331Funds Transfer To Dep 7000995881 From	28,129.07
Total Other Subtractions/Withdrawals		\$51,968.98

Daily Balances

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
04-30	212,731.29	05-16	215,944.39	05-31	163,991.66
05-09	215,106.29	05-18	163,975.41		

Interest Information

Annual percentage yield earned	.10%
Interest-bearing days	31
Average balance for APY	\$191,411.74
Interest earned	\$16.25
Interest paid year to date	\$51.73
Statement period	05/01 to 05/31

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

(* Skip in check sequence, R-Check has been returned,+ Electronified check))

Total Checks paid: 0 for **-\$0.00**

Cannon Beach Academy

10000 Money Market 0432, Period Ending 05/31/2023

RECONCILIATION REPORT

Reconciled on: 06/08/2023

Reconciled by: Barb Knop

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	212,731.29
Checks and payments cleared (2).....	-51,968.98
Deposits and other credits cleared (3).....	3,229.35
Statement ending balance.....	<u>163,991.66</u>

Uncleared transactions as of 05/31/2023.....	34,403.11
Register balance as of 05/31/2023.....	198,394.77

Details

Checks and payments cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/18/2023	Check			-23,839.91
05/18/2023	Check			-28,129.07
Total				-51,968.98

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/09/2023	Deposit			2,375.00
05/16/2023	Deposit			838.10
05/31/2023	Deposit			16.25
Total				3,229.35

Additional Information

Uncleared deposits and other credits as of 05/31/2023

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/30/2023	Deposit		Seaside Public Schools	34,403.11
Total				34,403.11



UMPQUA BANK

May 31, 2023 Page:1 of 2

Customer Service:
1-866-486-7782



THE CANNON BEACH ACADEMY UB
PO BOX 1171
CANNON BEACH OR 97110-1171

Last statement: April 30, 2023
This statement: May 31, 2023

COMMUNITY BUSINESS CHECKING

Account number	7000707328	Beginning balance	\$23,338.72
Low balance	\$9,202.59	Deposits/Additions	\$23,839.91
Average balance	\$22,377.58	Withdrawals/Subtractions	\$33,375.43
Interest earned	\$0.00	Ending balance	\$13,803.20

Other Deposits/ Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
05-18	Cash Mgmt Trsfr Cr Ref 13814311Funds Transfer Frm Dep 7000780432From	23,839.91
Total Other Deposits/ Additions		\$23,839.91

ACH and Electronic Payments/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-02	ACH Debit Payroll Tax 9430947 20230502	1,211.65
05-03	ACH Debit IRS Usataxpymt 227352366086538 20230503	4,091.64
05-11	ACH Debit Payroll Payroll 9430947 20230511	6,139.99
05-16	ACH Debit Payroll Tax 9430947 20230516	599.82
05-17	ACH Debit IRS Usataxpymt 227353766061678 20230517	1,867.03
05-31	ACH Debit Payroll Payroll 9430947 20230531	1,142.83
05-31	ACH Debit Payroll Payroll 9430947 20230531	2,128.25
05-31	ACH Debit Payroll Payroll 9430947 20230531	2,375.44
05-31	ACH Debit Payroll Payroll 9430947 20230531	2,582.34
05-31	ACH Debit Payroll Payroll 9430947 20230531	2,789.83
05-31	ACH Debit Payroll Payroll 9430947 20230531	2,843.83
05-31	ACH Debit Payroll Payroll 9430947 20230531	3,276.68
Total ACH and Electronic Payments/Subtractions		\$31,049.33

Other Withdrawals/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-22	Maintenance Fee Business Bill Paym Ent Service For 04/23	5.95
Total Other Withdrawals/Subtractions		\$5.95

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
04-30	23,338.72	05-16	11,295.62	05-19	32,884.32
05-02	22,127.07	05-17	9,202.59	05-22	30,942.40
05-03	18,035.43	05-18	33,042.50	05-31	13,803.20
05-11	11,895.44				

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>
531	\$226.00	05-17	533	\$1,935.97	05-22
532	\$158.18	05-19			

(* Skip in check sequence, R-Check has been returned,+ Electronified check))

Total Checks paid: 3 for **-\$2,320.15**

=====
 =====
 =====
 =====

Cannon Beach Academy

10100 Payroll Checking 7328, Period Ending 05/31/2023

RECONCILIATION REPORT

Reconciled on: 06/08/2023

Reconciled by: Barb Knop

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance.....	23,338.72
Checks and payments cleared (16).....	-33,375.43
Deposits and other credits cleared (1).....	23,839.91
Statement ending balance.....	<u>13,803.20</u>
Uncleared transactions as of 05/31/2023.....	-100.00
Register balance as of 05/31/2023.....	13,703.20
Cleared transactions after 05/31/2023.....	0.00
Uncleared transactions after 05/31/2023.....	-4,644.84
Register balance as of 06/08/2023.....	9,058.36

Details

Checks and payments cleared (16)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/21/2023	Check		Oregon Department of Justice	-226.00
05/03/2023	Tax Payment		IRS	-4,091.64
05/03/2023	Tax Payment		OR Department of Revenue	-1,211.65
05/11/2023	Payroll Check	DD	Ryan Hull	-6,139.99
05/13/2023	Check	532	Kasey Schuermyer	-158.18
05/14/2023	Check	533	MaryEllen Kiffe - Reimburse...	-1,935.97
05/17/2023	Tax Payment		OR Department of Revenue	-599.82
05/17/2023	Tax Payment		IRS	-1,867.03
05/22/2023	Check	53	Columbia Bank*	-5.95
05/31/2023	Payroll Check	DD	Amy L. Rider	-2,582.34
05/31/2023	Expense	DD	Jennifer Stangland	-2,375.44
05/31/2023	Payroll Check	DD	MaryEllen Kiffe	-2,789.83
05/31/2023	Payroll Check	DD	Valeena R. Campos Sepulveda	-1,142.83
05/31/2023	Payroll Check	DD	Karen M. Barker	-3,276.68
05/31/2023	Payroll Check	DD	Dawn Rhoads-Jay	-2,843.83
05/31/2023	Payroll Check	DD	Leticia Campos Sepulveda	-2,128.25

Total -33,375.43

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/18/2023	Check			23,839.91

Total 23,839.91

Additional Information

Uncleared checks and payments as of 05/31/2023

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/23/2023	Check	534	Kasey Schuermyer	-100.00

Total -100.00

Uncleared checks and payments after 05/31/2023

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/07/2023	Tax Payment		IRS	-3,572.72
06/07/2023	Tax Payment		OR Department of Revenue	-1,072.12
Total				-4,644.84

Cannon Beach Academy

Payroll summary report

From May 01, 2023 to May 31, 2023 for all employees from all locations

Pay date	Name	Hours	Gross pay	Pretax deductions	Other pay	Employee taxes	Aftertax deductions	Net pay	Employer taxes	Company contributions	Total payroll cost
Total		930.5h	\$27,224.33	-\$946.59		-\$5,302.49	-\$71.50	\$20,903.75	\$2,196.03		\$29,420.36
05/31/2023 Direct deposit	Barker, Karen M	140h	\$3,803.84	\$0.00		-\$527.16	\$0.00	\$3,276.68	\$319.16		\$4,123.00
05/31/2023 Direct deposit	Campos Sepulveda, Leticia	155h	\$3,317.31	-\$862.95		-\$290.23	-\$35.88	\$2,128.25	\$206.65		\$3,523.96
05/31/2023 Direct deposit	Campos Sepulveda, Valeena R	88h	\$1,320.00			-\$177.17		\$1,142.83	\$111.19		\$1,431.19
05/31/2023 Direct deposit	Kiffe, MaryEllen	162.5h	\$3,690.84	-\$41.82		-\$859.19	\$0.00	\$2,789.83	\$306.49		\$3,997.33
05/31/2023 Direct deposit	Rhoads-Jay, Dawn	162.5h	\$3,671.04	-\$41.82		-\$785.39	\$0.00	\$2,843.83	\$304.76		\$3,975.80
05/31/2023 Direct deposit	Rider, Amy L	162.5h	\$3,333.33	\$0.00		-\$750.99	\$0.00	\$2,582.34	\$280.13		\$3,613.46
05/10/2023 Direct deposit	*Hull, Ryan	60h	\$8,087.97	\$0.00		-\$1,912.36	-\$35.62	\$6,139.99	\$667.65		\$8,755.62

Cannon Beach Academy

Payroll details report

From May 01, 2023 to May 31, 2023 for all employees from all locations

Pay date	Name	Hours	Gross pay	Other pay	Employee taxes & deductions	Net pay	Employer taxes & contributions	Total payroll cost
Total		Gross 930.5h	\$27,224.33		Employee taxes -\$5,302.49	\$20,903.75	Total \$2,196.03	\$29,420.36
		Regular Pay 88h	\$1,320.00		Federal Income Tax -\$1,434.55		Employer taxes \$2,196.03	
		Salary 835h	\$18,165.49		Social Security -\$1,623.02		Social Security Employer \$1,623.02	
		Sick Pay 7.5h	\$169.43		Medicare -\$379.58		Medicare Employer \$379.58	
		Additional Earnings	\$7,469.41		OR Income Tax -\$1,671.94		OR SUI Employer \$183.26	
		Non-Taxable Reimbursement	\$100.00		OR Workers' Benefit Fund -\$10.17		OR Workers' Benefit Fund Employer \$10.17	
		Pretax deductions	-\$946.59		OR Statewide Transit Tax -\$26.17		OR Paid Family and Medical Leave EE \$0.00	
		Medical Pretax	-\$946.59		OR Paid Family and Medical Leave EE -\$157.06			
		Adjusted gross	\$26,277.74		Aftertax deductions -\$71.50			
					Aflac -\$71.50			
					Cash Advance Repayment \$0.00			
05/31/2023 05/01 - 05/31 Direct deposit	Barker, Karen M	Gross 140h	\$3,803.84		Employee taxes -\$527.16	\$3,276.68	Total \$319.16	\$4,123.00
		Sal 140h	\$2,297.44		FIT \$0.00		Employer taxes \$319.16	
		Other	\$1,506.40		SS -\$235.84		SS \$235.84	
		Pretax deductions	\$0.00		Med -\$55.15		Med \$55.15	
		Medical Pretax	\$0.00		OR PIT -\$208.01		OR SUI \$26.63	
		Adjusted gross	\$3,803.84		OR WBF -\$1.54		OR WBF ER \$1.54	
					OR STT -\$3.80		OR PFML ER \$0.00	
					OR PFML EE -\$22.82			
					Aftertax deductions \$0.00			
					Cash Advance Repayment \$0.00			
05/31/2023 05/01 - 05/31 Direct deposit	Campos Sepulveda, Leticia	Gross 155h	\$3,317.31		Employee taxes -\$290.23	\$2,128.25	Total \$206.65	\$3,523.96
		Sal 155h	\$3,317.31		FIT -\$14.60		Employer taxes \$206.65	
		Sick \$0.00			SS -\$152.17		SS \$152.17	
		Pretax deductions	-\$862.95		Med -\$35.59		Med \$35.59	
		Medical Pretax	-\$862.95		OR PIT -\$68.99		OR SUI \$17.18	
		Adjusted gross	\$2,454.36		OR WBF -\$1.71		OR WBF ER \$1.71	
					OR STT -\$2.45		OR PFML ER \$0.00	
					OR PFML EE -\$14.72			
					Aftertax deductions -\$35.88			
					Aflac -\$35.88			
					Cash Advance Repayment \$0.00			
05/31/2023 05/01 - 05/31 Direct deposit	Campos Sepulveda, Valeena R	Gross 88h	\$1,320.00		Employee taxes -\$177.17	\$1,142.83	Total \$111.19	\$1,431.19
		Regular 88h	\$1,320.00		FIT \$0.00		Employer taxes \$111.19	
		Adjusted gross	\$1,320.00		SS -\$81.84		SS \$81.84	
					Med -\$19.14		Med \$19.14	
					OR PIT -\$65.98		OR SUI \$9.24	
					OR WBF -\$0.97		OR WBF ER \$0.97	
					OR STT -\$1.32		OR PFML ER \$0.00	
					OR PFML EE -\$7.92			

Pay date	Name	Hours	Gross pay	Other pay	Employee taxes & deductions	Net pay	Employer taxes & contributions	Total payroll cost
05/31/2023 05/01 - 05/31 Direct deposit	Kiffe, MaryEllen	Gross 162.5h Sal 162.5h Sick Reimb Pretax deductions Medical Pretax Adjusted gross	\$3,690.84 \$3,690.84 \$0.00 \$0.00 -\$41.82 -\$41.82 \$3,649.02		Employee taxes -\$859.19 FIT -\$281.05 SS -\$226.24 Med -\$52.91 OR PIT -\$271.66 OR WBF -\$1.79 OR STT -\$3.65 OR PFML EE -\$21.89 Aftertax deductions \$0.00 Cash Advance Repayment \$0.00	\$2,789.83	Total Employer taxes \$306.49 SS \$226.24 Med \$52.91 OR SUI \$25.55 OR WBF ER \$1.79 OR PFML ER \$0.00	\$3,997.33
05/31/2023 05/01 - 05/31 Direct deposit	Rhoads-Jay, Dawn	Gross 162.5h Sal 155h Sick 7.5h Pretax deductions Medical Pretax Adjusted gross	\$3,671.04 \$3,501.61 \$169.43 -\$41.82 -\$41.82 \$3,629.22		Employee taxes -\$785.39 FIT -\$250.84 SS -\$225.01 Med -\$52.63 OR PIT -\$229.79 OR WBF -\$1.71 OR STT -\$3.63 OR PFML EE -\$21.78 Aftertax deductions \$0.00 Cash Advance Repayment \$0.00	\$2,843.83	Total Employer taxes \$304.76 SS \$225.01 Med \$52.63 OR SUI \$25.41 OR WBF ER \$1.71 OR PFML ER \$0.00	\$3,975.80
05/31/2023 05/01 - 05/31 Direct deposit	Rider, Amy L	Gross 162.5h Sal 162.5h Sick Reimb Pretax deductions Medical Pretax Adjusted gross	\$3,333.33 \$3,333.33 \$0.00 \$0.00 \$0.00 \$0.00 \$3,333.33		Employee taxes -\$750.99 FIT -\$243.17 SS -\$206.67 Med -\$48.34 OR PIT -\$227.69 OR WBF -\$1.79 OR STT -\$3.33 OR PFML EE -\$20.00 Aftertax deductions \$0.00 Cash Advance Repayment \$0.00	\$2,582.34	Total Employer taxes \$280.13 SS \$206.67 Med \$48.34 OR SUI \$23.33 OR WBF ER \$1.79 OR PFML ER \$0.00	\$3,613.46
05/10/2023 05/01 - 05/31 Direct deposit	*Hull, Ryan	Gross 60h Sal 60h Sick Reimb Other Pretax deductions Medical Pretax Adjusted gross	\$8,087.97 \$2,024.96 \$0.00 \$100.00 \$5,963.01 \$0.00 \$0.00 \$8,087.97		Employee taxes -\$1,912.36 FIT -\$644.89 SS -\$495.25 Med -\$115.82 OR PIT -\$599.82 OR WBF -\$0.66 OR STT -\$7.99 OR PFML EE -\$47.93 Aftertax deductions -\$35.62 Aflac -\$35.62	\$6,139.99	Total Employer taxes \$667.65 SS \$495.25 Med \$115.82 OR SUI \$55.92 OR WBF ER \$0.66 OR PFML ER \$0.00	\$8,755.62

PERS Rates 2022-2023	OPSRP			Employer Pick Up (EPPT)		Effective Rates - July '22						
	July	August	September	October	November	December	January	February	March	April	May	
		\$ 0.24	EPPT	\$ 0.06			OPSRP 23.72%	\$ 0.06				
Teacher - Dawn Jay												
Gross Pay	\$ 3,564.12	\$ 3,578.90	\$ 2,993.31	\$ 3,671.04	\$ 3,671.04	\$ 4,273.53	\$ 3,671.04	\$ 3,671.04	\$ 3,671.04	\$ 3,671.04	\$ 3,671.04	\$ 3,671.04
Pension and RHIA	\$ 845.41	\$ 848.92	\$ 710.01	\$ 870.77	\$ 870.77	\$ 1,013.68	\$ 870.77	\$ 870.77	\$ 870.77	\$ 870.77	\$ 870.77	\$ 870.77
IAP Remittances (EPPT)	\$ 213.85	\$ 214.73	\$ 179.60	\$ 220.26	\$ 220.26	\$ 256.41	\$ 220.26	\$ 220.26	\$ 220.26	\$ 220.26	\$ 220.26	\$ 220.26
Teacher - Leticia Campos												
Gross Pay	\$ 3,376.53	\$ 3,390.50	\$ 3,477.83	\$ 3,477.83	\$ 3,477.83	\$ 4,080.32	\$ 3,477.83	\$ 3,477.83	\$ 3,477.83	\$ 3,317.31	\$ 3,156.80	\$ 3,317.31
Pension and RHIA	\$ 800.91	\$ 804.23	\$ 824.94	\$ 824.94	\$ 824.94	\$ 967.85	\$ 824.94	\$ 824.94	\$ 824.94	\$ 786.87	\$ 748.79	\$ 786.87
IAP Remittances (EPPT)	\$ 202.59	\$ 203.43	\$ 208.67	\$ 208.67	\$ 208.67	\$ 244.82	\$ 208.67	\$ 208.67	\$ 208.67	\$ 199.04	\$ 189.41	\$ 199.04
Teacher - MaryEllen Kiffe												
Gross Pay	\$ 3,583.34	\$ 3,598.16	\$ 3,690.84	\$ 3,690.84	\$ 3,690.84	\$ 4,293.33	\$ 3,690.84	\$ 3,690.84	\$ 3,690.84	\$ 3,690.84	\$ 3,690.84	\$ 3,690.84
Pension and RHIA	\$ 849.97	\$ 853.48	\$ 875.47	\$ 875.47	\$ 875.47	\$ 1,018.38	\$ 875.47	\$ 875.47	\$ 875.47	\$ 875.47	\$ 875.47	\$ 875.47
IAP Remittances (EPPT)	\$ 215.00	\$ 215.89	\$ 221.45	\$ 221.45	\$ 221.45	\$ 257.60	\$ 221.45	\$ 221.45	\$ 221.45	\$ 221.45	\$ 221.45	\$ 221.45
Teacher - Amy Rider												
Gross Pay			\$ 2,123.07	\$ 3,333.33	\$ 3,333.33	\$ 3,935.82	\$ 3,333.33	\$ 3,333.33	\$ 3,333.33	\$ 3,333.33	\$ 2,943.59	\$ 3,333.33
Pension and RHIA			\$ 503.59	\$ 790.67	\$ 790.67	\$ 933.58	\$ 790.67	\$ 790.67	\$ 790.67	\$ 790.67	\$ 698.22	\$ 790.67
IAP Remittances (EPPT)			\$ 127.38	\$ 200.00	\$ 200.00	\$ 236.15	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 176.62	\$ 200.00
Total Teachers	\$ 3,127.73	\$ 3,140.68	\$ 3,651.12	\$ 4,212.23	\$ 4,212.23	\$ 4,928.47	\$ 4,212.23	\$ 4,212.23	\$ 4,212.23	\$ 4,164.52	\$ 4,000.99	\$ 4,164.52
Director - Ryan Hull - Resigned												
Gross Pay	\$ 5,324.54	\$ 5,346.68	\$ 5,484.28	\$ 5,484.28	\$ 5,484.28	\$ 6,086.77	\$ 5,484.28	\$ 5,484.28	\$ 5,484.28	\$ 5,484.28	\$ 5,484.28	\$ 7,987.97
Pension and RHIA	\$ 1,262.98	\$ 1,268.23	\$ 1,300.87	\$ 1,300.87	\$ 1,300.87	\$ 1,443.78	\$ 1,300.87	\$ 1,300.87	\$ 1,300.87	\$ 1,300.87	\$ 1,300.87	\$ 1,894.75
IAP Remittances (EPPT)	\$ 319.47	\$ 320.80	\$ 329.06	\$ 329.06	\$ 329.06	\$ 365.21	\$ 329.06	\$ 329.06	\$ 329.06	\$ 329.06	\$ 329.06	\$ 479.28
Total Director	\$ 1,582.45	\$ 1,589.03	\$ 1,629.93	\$ 1,629.93	\$ 1,629.93	\$ 1,808.99	\$ 1,629.93	\$ 1,629.93	\$ 1,629.93	\$ 1,629.93	\$ 1,629.93	\$ 2,374.02
Cook - Valeena Campos - Waiting Period												
Gross Pay												
Pension and RHIA												
IAP Remittances (EPPT)												
Total Cook	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EA - Hallie Edgmon - Resigned												
Gross Pay	\$ 5,179.36											
Pension and RHIA	\$ 1,228.54											
IAP Remittances (EPPT)	\$ 310.76											
EA/Interim Director - Karen Barker												
Gross Pay		\$ 369.23	\$ 2,666.67	\$ 2,666.67	\$ 2,543.60	\$ 3,269.16	\$ 2,666.67	\$ 2,666.67	\$ 2,666.67	\$ 2,420.52	\$ 2,174.36	\$ 3,803.84
Pension and RHIA		\$ 87.58	\$ 632.53	\$ 632.53	\$ 603.34	\$ 775.44	\$ 632.53	\$ 632.53	\$ 632.53	\$ 574.15	\$ 515.76	\$ 902.27
IAP Remittances (EPPT)		\$ 22.15	\$ 160.00	\$ 160.00	\$ 152.62	\$ 196.15	\$ 160.00	\$ 160.00	\$ 160.00	\$ 145.23	\$ 130.46	\$ 228.23
Total EA & SPED EA	\$ 1,539.31	\$ 109.74	\$ 792.53	\$ 792.53	\$ 755.96	\$ 971.59	\$ 792.53	\$ 792.53	\$ 792.53	\$ 719.38	\$ 646.22	\$ 1,130.50
Monthly Total - Pension and RHIA	\$ 4,987.82	\$ 3,862.44	\$ 4,847.42	\$ 5,295.25	\$ 5,266.06	\$ 6,152.71	\$ 5,295.25	\$ 5,295.25	\$ 5,295.25	\$ 5,198.79	\$ 5,009.88	\$ 6,120.79
Monthly Total - IAP Remittances (EPPT)	\$ 1,261.67	\$ 977.01	\$ 1,226.16	\$ 1,339.44	\$ 1,332.06	\$ 1,556.34	\$ 1,339.44	\$ 1,339.44	\$ 1,339.44	\$ 1,315.04	\$ 1,267.25	\$ 1,548.26
Combined Total - Pension RHIA EPPT	\$ 6,249.49	\$ 4,839.45	\$ 6,073.58	\$ 6,634.69	\$ 6,598.11	\$ 7,709.05	\$ 6,634.69	\$ 6,634.69	\$ 6,634.69	\$ 6,513.83	\$ 6,277.13	\$ 7,669.05