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# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Luz Cázares, Interim Chief Financial Officer—Consultant

**Board Meeting Date** February 12, 2020

**Subject** Payroll Warrants and Direct Deposits—Fiscal Year 2019-2020 - As of November 30, 2019

**Action Requested** Ratification by the Board of Education of Payroll Warrants and Direct Deposits - i.e., 1,081 Payroll Consolidated Checks printed and 6,898 Direct Deposits made - Fiscal Year 2019-2020, in the cumulative Amount of \$18,965,742.22, from November 1, 2019 through November 30, 2019, as reflected in Exhibit 1.

**Background** None Indicated

**Discussion** In compliance to Operational Expectation No. 8 - Financial Administration, Line Item No. 3 and No. 4, attached herein is an internal Payroll register to accompany the monthly cash reconciliation and cash flow financial report for all funds.

**Recommendation** Ratification by the Board of Education of Payroll Warrants and Direct Deposits - i.e., 1,081 Payroll Consolidated Checks printed and 6,898 Direct Deposits made - Fiscal Year 2019-2020, in the cumulative Amount of \$18,965,742.22, from November 1, 2019 through November 30, 2019, as reflected in Exhibit 1.

**Attachments** Exhibit 1: Pay01a—Payroll Summary by Org - Fiscal Year 2019-2020 - As of November 30, 2019.

Pay Date 11/02/2019 through 11/27/2019

Fiscal Year 2019/20

EARNINGS by Earnings Code	Income	Adjustments
Regular	28,589,785.51	
Miscellaneous	3,447.00	39,670.41-
YTD		15,778.29-
<b>TOTAL</b>	<b>28,593,232.51</b>	<b>55,448.70-</b>

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	2,580,764.15		2,580,764.15	25,258,071.78
State W/H	860,360.54		860,360.54	25,236,286.57
Social Security	549,457.87	549,457.87	1,098,915.74	8,869,032.90
Medicare	408,474.78	408,474.78	816,949.56	28,170,578.55
Addtl Medicare	404.68		404.68	44,964.17
Unemployment Ins		14,295.33	14,295.33	28,589,614.83
Workers' Comp		1,712,767.61	1,712,767.61	28,546,131.25
<b>SUBTOTAL</b>	<b>4,399,462.02</b>	<b>2,684,995.59</b>	<b>7,084,457.61</b>	

EARNINGS by Group	Income	Adjustments
DomesticPartner		21,785.21
SubPay	1,051,390.28	
Docks	60,278.36-	
Addl Comp	23,689.98	
Hourly Earnings	29,317.90	
WCOMP Adjs		70,702.94-
Misc		2,225.00
Misc Gross Adjs		8,755.97-
OT	319,457.48	
Longevity	20,473.45	
CIL	31,475.00	
Reg Earnings	26,424,723.18	
Stipends	354,168.89	
Student Workers	3,447.00	
Vacation Payoff	24,807.80	
Extra Duty	370,559.91	
<b>TOTAL</b>	<b>28,593,232.51</b>	<b>55,448.70-</b>

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	344,433.89	967,413.54	1,311,847.43	4,906,591.36
PERS New Members	254,968.57	711,721.21	966,689.78	3,617,917.25
STRS	1,184,459.23	1,976,119.01	3,160,578.24	11,558,579.19
STRS PEPRA 2013	700,200.37	1,173,237.41	1,873,437.78	6,861,541.50
Tax Sheltered Ann.	667,977.77		667,977.77	
Deferred Comp	38,996.57		38,996.57	
Health & Welfare	2,137.60	849,915.73	852,053.33	
Miscellaneous	3,335.00-		3,335.00-	
Supplemental Insuran	170.68		170.68	
Section 125	91,615.99		91,615.99	
Retirement	15,787.32-		15,787.32-	
Voluntary PERS	442.20		442.20	
Voluntary STRS	1,776.92		1,776.92	
Alternative Retireme	18,185.53	18,289.74	36,475.27	484,942.21
<b>SUBTOTAL</b>	<b>3,286,243.00</b>	<b>5,696,696.64</b>	<b>8,982,939.64</b>	

EARNINGS	Person Type	Female Employees
Certificated	3,061	13,596,254.94
Classified	2,345	6,160,490.62
<b>TOTAL</b>	<b>5,406</b>	<b>19,756,745.56</b>

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	40,317.00	223,434.79	263,751.79	
Dues & Memberships	361,864.23		361,864.23	5,148,319.16
Garnishments	101,117.71		101,117.71	269,246.02
Health & Welfare	16,081.61	5,293,242.49	5,309,324.10	
Miscellaneous	50,495.98		50,495.98	2,521,457.04
Supplemental Insuran	111,721.98		111,721.98	
Summer Pay	1,260,186.76		1,260,186.76	7,692,656.88
<b>SUBTOTAL</b>	<b>1,941,785.27</b>	<b>5,516,677.28</b>	<b>7,458,462.55</b>	

Pay Date 11/02/2019 through 11/27/2019

Fiscal Year 2019/20

TOTALS 9,627,490.29 13,898,369.51 23,525,859.80

Vendor Summary for Pay Date 11/02/2019 thru 11/27/2019

Vendor Checks	24,439,942.60	534
Vendor Liabilities	16,413,056.61	144
	<u>40,852,999.21</u>	<u>678</u>

Cancel/Reissue for Process Date 11/02/2019 thru 11/27/2019

Reissued	24,992.97	12
Cancel Checks	21,637.46-	12
Void ACH		

BALANCING DATA

		18,965,742.22	Net Pay
Gross Earnings	28,593,232.51	9,627,490.29	Deductions
District Liability	13,898,369.51	13,898,369.51	Contributions
	<u>42,491,602.02</u>	<u>42,491,602.02</u>	

NET

Direct Deposits	17,326,939.41	6,898
Checks	1,660,240.27	1,081
Partial Net ACH	200.00	2
Negative Net	21,637.46-	12
Check Holds		
Zero Net		2
<b>TOTAL</b>	<b>18,965,742.22</b>	<b>7,993</b>



2/13/2020

Jody London  
President, Board of Education



2/13/2020

Kyla Johnson Trammell  
Secretary, Board of Education