

Board Office Use: Legislative File Info.	
File ID Number	19-1514
Introduction Date	8/14/2019
Enactment Number	19-1263
Enactment Date	8/14/19 If



# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Luz Cazares, Consultant CFO

**Board Meeting Date** August 14, 2019 *[Signature]*

**Subject** Payroll Warrants and Direct Deposits—Fiscal Year 2018-2019 - As of June 30, 2019

**Action Requested** Ratification by the Board of Education of Payroll Warrants and Direct Deposits - i.e., 896 Payroll Consolidated Checks printed and 7,090 Direct Deposits made - Fiscal Year 2018-2019, in the cumulative Amount of \$15,670,422.57, from June 1, 2019 through June 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., 896 Payroll Consolidated Checks printed and 7,090 Direct Deposits made - Fiscal Year 2018-2019, in the cumulative Amount of \$15,670,422.57, from June 1, 2019 through June 30, 2019, as reflected in Exhibit 1.

**Attachments**

- Exhibit 1: Pay01a—Payroll Summary by Org - Fiscal Year 2018-2019 - As of June 30, 2019.

Pay Date 06/01/2019 through 06/28/2019

Fiscal Year 2018/19

EARNINGS by Earnings Code	Income	Adjustments
Regular	14,260,564.68	
Miscellaneous	5,691.96	12,836.40-
<b>TOTAL</b>	<b>14,266,256.64</b>	<b>12,836.40-</b>

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	1,344,017.42		1,344,017.42	12,835,220.88
State W/H	466,759.79		466,759.79	12,830,931.29
Social Security	443,387.58	443,387.58	886,775.16	7,151,397.73
Medicare	204,427.26	204,427.26	408,854.52	14,098,355.73
Unemployment Ins		7,130.94	7,130.94	14,260,538.98
Workers' Comp		854,087.48	854,087.48	14,234,762.83
<b>SUBTOTAL</b>	<b>2,458,592.05</b>	<b>1,509,033.26</b>	<b>3,967,625.31</b>	

EARNINGS by Group	Income	Adjustments
DomesticPartner		4,289.59
SubPay	529,246.85	
Docks	194,740.07	
Addl Comp	27,371.23	
Hourly Earnings	15,754.08	
WCOMP Adjs		19,171.99-
Misc		2,046.00
OT	231,316.49	
Longevity	16,439.44	
CIL	31,800.00	
Reg Earnings	10,669,231.54	
Summer School	894,103.28	
Stipends	927,110.57	
Student Workers	5,691.96	
Vacation Payoff	115,825.94	
Extra Duty	607,625.19	
<b>TOTAL</b>	<b>14,266,256.64</b>	<b>12,836.40-</b>

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	286,837.16	739,083.75	1,025,920.91	4,092,632.21
PERS New Members	175,520.00	448,698.96	624,218.96	2,490,149.60
STRS	448,309.04	712,032.79	1,160,341.83	4,373,749.46
STRS PEPRA 2013	152,071.40	241,842.84	393,914.24	1,485,520.10
Tax Sheltered Ann.	283,813.79		283,813.79	
Deferred Comp	16,162.82		16,162.82	
Health & Welfare	455.03	288,442.47	288,897.50	
Miscellaneous	800.00-		800.00-	
Supplemental Insuran	25.70		25.70	
Section 125	40,672.76		40,672.76	
Voluntary PERS	229.05		229.05	
Voluntary STRS	432.53		432.53	
Alternative Retireme	12,424.08	12,592.55	25,016.63	331,302.46
<b>SUBTOTAL</b>	<b>1,416,153.36</b>	<b>2,442,693.36</b>	<b>3,858,846.72</b>	

EARNINGS	Person Type	Female Employees
Certificated	2,240	4,512,305.86
Classified	2,380	5,045,514.61
<b>TOTAL</b>	<b>4,620</b>	<b>9,557,820.47</b>

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	8,903.00	155,415.31	164,318.31	
Dues & Memberships	124,664.30		124,664.30	4,972,469.01
Garnishments	61,632.12		61,632.12	142,624.27
Health & Welfare	8,096.26	2,135,728.07	2,143,824.33	
Miscellaneous	12,142.54		12,142.54	2,889,905.69
Supplemental Insuran	55,273.11		55,273.11	
Summer Pay	5,549,622.67-		5,549,622.67-	455,091.81
<b>SUBTOTAL</b>	<b>5,278,911.34-</b>	<b>2,291,143.38</b>	<b>2,987,767.96-</b>	

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2019, Starting Pay Date = 6/1/2019, Ending Pay Date = 6/30/2019)



Pay Date 06/01/2019 through 06/28/2019

Fiscal Year 2018/19

TOTALS 1,404,165.93- 6,242,870.00 4,838,704.07

Vendor Summary for Pay Date 06/01/2019 thru 06/28/2019

Vendor Checks	18,547,007.00	417
Vendor Liabilities	914,754.88	126
	<u>19,461,761.88</u>	<u>543</u>

Cancel/Reissue for Process Date 06/01/2019 thru 06/28/2019

Reissued	4,785.86	2	
Cancel Checks	5,338.94-	6	Cancel ACH 1
Void ACH			

BALANCING DATA

		15,670,422.57	Net Pay
Gross Earnings	14,266,256.64	1,404,165.93-	Deductions
District Liability	6,242,870.00	6,242,870.00	Contributions
	<u>20,509,126.64</u>	<u>20,509,126.64</u>	

NET

Direct Deposits	14,623,057.81	7,090
Checks	1,052,703.70	896
Partial Net ACH		
Negative Net	5,338.94-	6
Check Holds		
Zero Net		1
<b>TOTAL</b>	<b>15,670,422.57</b>	<b>7,993</b>

*Aimee Eng*

8/15/19

Aimee Eng  
President, Board of Education

*Kyla Johnson Trammell*

8/15/19

Kyla Johnson Trammell  
Secretary, Board of Education