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Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller

Board Meeting Date May 22, 2024

Subject Payroll Warrants and Direct Deposits— Fiscal Year 2023-2024- As of April 30, 2024

Ask of the Board Approval by the Board of Education of Payroll Warrants and Direct Deposits – i.e., 1,853 Payroll Consolidated Checks printed and 17,986 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$ 51,522,962.60 from March 1, 2024, through April 30, 2024, as reflected in Exhibit 1.

- 949 Payroll Consolidated Checks printed and 8,964 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$25,854,808.28 from March 1, 2024, through March 31, 2024 as reflected in Exhibit 2
- 904 Payroll Consolidated Checks printed and 9,022 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$ 25,668,154.32 from April 1, 2024, through April 30, 2024, as reflected in Exhibit 3

Background In compliance to Operational Expectation No. 8 – Financial Administration, attached herein is an internal Payroll register to accompany the monthly cash reconciliation and cash flow financial report for all funds.

Discussion None Indicated

Recommendation Approval by the Board of Education of Payroll Warrants and Direct Deposits – i.e., 1,853 Payroll Consolidated Checks printed and 17,986 Direct Deposits made – Fiscal Year 2023-2024, in the cumulative Amount of \$51,522,962.60 from March 1, 2024, through April 30, 2024, as reflected in Exhibit 1

Attachment(s)

- Exhibit 1: Pay01a—Payroll Summary by Org—Fiscal Year 2023-2024 As of April 30, 2024
- Exhibit 2: Pay01a--Payroll Summary by Org--Fiscal Year 2023-2024 March
- Exhibit 3: Pay01a--Payroll Summary by Org--Fiscal Year 2023-2024- April

**Exhibit 1: Pay01a—Payroll Summary by Org—Fiscal Year 2023-2024
As of April 30, 2024**

Pay Date 03/02/2024 through 04/30/2024

Fiscal Year 2023/24

EARNINGS by Earnings Code	Income	Adjustments
Regular	76,369,351.65	
Miscellaneous	34,162.66	48,461.63-
YTD		1,988,137.39-
TOTAL	76,403,514.31	2,036,599.02-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	6,687,185.71		6,687,185.71	67,942,701.06
State W/H	2,523,466.88		2,523,466.88	67,838,354.18
Social Security	1,542,205.30	1,542,606.83	3,084,812.13	24,880,799.84
Medicare	1,099,854.13	1,099,854.13	2,199,708.26	75,851,978.23
Unemployment Ins		38,190.58	38,190.58	76,366,019.62
Workers' Comp		2,740,406.55	2,740,406.55	76,334,382.89
SUBTOTAL	11,852,712.02	5,421,058.09	17,273,770.11	

EARNINGS by Group	Income	Adjustments
DomesticPartner		102,024.86
SubPay	3,386,790.38	
Docks	751,260.55-	
Addl Comp	64,988.19	
Hourly Earnings	48,740.82	
SDI Adjs		1,988,137.39-
WCOMP Adjs		150,720.59-
Misc		3,718.00
Misc Gross Adjs		3,483.90-
OT	941,259.82	
Longevity	59,774.04	
CIL	79,225.00	
Reg Earnings	70,304,963.11	
Summer School	404.25	
Stipends	933,398.55	
Student Workers	34,162.66	
Vacation Payoff	39,557.43	
Extra Duty	1,261,510.61	
TOTAL	76,403,514.31	2,036,599.02-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	612,125.84	2,329,590.58	2,941,716.42	8,731,728.67
PERS New Members	1,119,906.19	3,734,848.68	4,854,754.87	13,999,931.66
STRS	2,381,783.76	4,441,383.11	6,823,166.87	23,255,705.85
STRS PEPRA 2013	2,518,664.40	4,714,006.14	7,232,670.54	24,680,664.71
Tax Sheltered Ann.	1,512,754.64		1,512,754.64	
Deferred Comp	69,373.34		69,373.34	
Health & Welfare	3,738.28	1,575,813.27	1,579,551.55	
Miscellaneous	100.00-		100.00-	
Supplemental Insuran	289.96		289.96	
Section 125	151,525.06		151,525.06	
Voluntary PERS	494.80		494.80	
Voluntary STRS	1,016.26		1,016.26	
Alternative Retireme	40,544.99	41,576.44	82,121.43	1,107,183.62
SUBTOTAL	8,412,117.52	16,837,218.22	25,249,335.74	

EARNINGS	Person Type	Female Employees
Certificated	3,482	52,572,626.96
Classified	2,568	23,830,887.35
TOTAL	6,050	76,403,514.31

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	310,754.85	542,285.00	853,039.85	
Dues & Memberships	910,872.21		910,872.21	13,560,113.89
Garnishments	78,101.24		78,101.24	76,434.02
Health & Welfare	20,938.24	14,170,125.60	14,191,063.84	
Miscellaneous	69,236.18		69,236.18	3,678,759.56
Supplemental Insuran	156,821.68		156,821.68	
Summer Pay	3,068,997.77		3,068,997.77	18,814,377.51
Taxes		23,588.71	23,588.71	47,177,419.30
SUBTOTAL	4,615,722.17	14,735,999.31	19,351,721.48	

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2024, Starting Pay Date = 3/1/2024, Ending Pay Date = 4/30/2024)

Pay Date 03/02/2024 through 04/30/2024

Fiscal Year 2023/24

TOTALS 24,880,551.71 36,994,275.62 61,874,827.33

Vendor Summary for Pay Date 03/02/2024 thru 04/30/2024

Vendor Checks	66,787,329.26	565
Vendor Liabilities	43,393,607.88	294
	<u>110,180,937.14</u>	<u>859</u>

Cancel/Reissue for Process Date 03/02/2024 thru 04/30/2024

Reissued	53,410.60	24
Cancel Checks	68,809.47-	28
Void ACH		

BALANCING DATA

		51,522,962.60	Net Pay
Gross Earnings	76,403,514.31	24,880,551.71	Deductions
District Liability	<u>36,994,275.62</u>	<u>36,994,275.62</u>	Contributions
	113,397,789.93	113,397,789.93	

NET

Direct Deposits	48,300,028.93	17,986
Checks	3,285,662.26	1,853
Partial Net ACH	6,080.88	10
Negative Net	68,809.47-	28
Check Holds		
Zero Net		
TOTAL	51,522,962.60	19,867

**Exhibit 2: Pay01a—Payroll Summary by Org
Fiscal Year 2023-2024
March 2024**

Pay Date 03/02/2024 through 03/28/2024

Fiscal Year 2023/24

EARNINGS by Earnings Code	Income	Adjustments
Regular	38,287,734.52	
Miscellaneous	20,376.00	43,313.84-
YTD		1,988,137.39-
TOTAL	38,308,110.52	2,031,451.23-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	3,341,976.40		3,341,976.40	34,049,900.72
State W/H	1,260,884.38		1,260,884.38	33,996,172.38
Social Security	771,963.31	772,364.84	1,544,328.15	12,457,521.52
Medicare	551,068.79	551,068.79	1,102,137.58	38,004,772.36
Unemployment Ins		19,148.34	19,148.34	38,284,547.47
Workers' Comp		1,374,183.17	1,374,183.17	38,278,037.94
SUBTOTAL	5,925,892.88	2,716,765.14	8,642,658.02	

EARNINGS by Group	Income	Adjustments
DomesticPartner		51,406.32
SubPay	1,820,773.34	
Docks	358,113.09-	
Addl Comp	27,186.39	
Hourly Earnings	27,594.94	
SDI Adjs		1,988,137.39-
WCOMP Adjs		93,109.26-
Misc		1,873.00
Misc Gross Adjs		3,483.90-
OT	489,950.31	
Longevity	29,902.33	
CIL	39,175.00	
Reg Earnings	35,113,404.16	
Summer School	404.25	
Stipends	520,708.60	
Student Workers	20,376.00	
Vacation Payoff	10,912.18	
Extra Duty	565,836.11	
TOTAL	38,308,110.52	2,031,451.23-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	306,262.66	1,163,849.33	1,470,111.99	4,362,258.20
PERS New Members	557,620.72	1,859,630.93	2,417,251.65	6,970,037.36
STRS	1,194,212.58	2,224,926.03	3,419,138.61	11,648,823.52
STRS PEPRA 2013	1,271,170.13	2,379,159.14	3,650,329.27	12,456,333.78
Tax Sheltered Ann.	752,364.57		752,364.57	
Deferred Comp	34,686.67		34,686.67	
Health & Welfare	1,869.14	787,776.90	789,646.04	
Miscellaneous	100.00-		100.00-	
Supplemental Insuran	144.98		144.98	
Section 125	76,882.28		76,882.28	
Voluntary PERS	247.40		247.40	
Voluntary STRS	508.13		508.13	
Alternative Retireme	20,637.60	21,596.58	42,234.18	576,321.80
SUBTOTAL	4,216,506.86	8,436,938.91	12,653,445.77	

EARNINGS	Person Type	Female Employees
Certificated	3,377	26,358,611.23
Classified	2,515	11,949,499.29
TOTAL	5,892	38,308,110.52

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	157,029.00	271,306.20	428,335.20	
Dues & Memberships	453,980.59		453,980.59	6,691,269.78
Garnishments	40,432.11		40,432.11	41,359.23
Health & Welfare	6,431.92	7,070,856.57	7,077,288.49	
Miscellaneous	34,388.36		34,388.36	1,785,304.79
Supplemental Insuran	78,540.65		78,540.65	
Summer Pay	1,540,099.87		1,540,099.87	9,413,084.21
Taxes		11,803.21	11,803.21	23,606,958.75
SUBTOTAL	2,310,902.50	7,353,965.98	9,664,868.48	

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2024, Starting Pay Date = 3/1/2024, Ending Pay Date = 3/31/2024)

Pay Date 03/02/2024 through 03/28/2024

Fiscal Year 2023/24

TOTALS 12,453,302.24 18,507,670.03 30,960,972.27

Vendor Summary for Pay Date 03/02/2024 thru 03/28/2024

Vendor Checks	33,442,468.41	291
Vendor Liabilities	21,712,061.78	176
	<u>55,154,530.19</u>	<u>467</u>

Cancel/Reissue for Process Date 03/02/2024 thru 03/28/2024

Reissued	34,769.35	18
Cancel Checks	51,269.14-	23
Void ACH		

BALANCING DATA

		25,854,808.28	Net Pay
Gross Earnings	38,308,110.52	12,453,302.24	Deductions
District Liability	18,507,670.03	18,507,670.03	Contributions
	<u>56,815,780.55</u>	<u>56,815,780.55</u>	

NET

Direct Deposits	24,190,517.48	8,964
Checks	1,712,519.50	949
Partial Net ACH	3,040.44	5
Negative Net	51,269.14-	23
Check Holds		
Zero Net		
TOTAL	25,854,808.28	9,936

**Exhibit 3: Pay01a—Payroll Summary by Org
Fiscal Year 2023-2024
April**

Pay Date 04/02/2024 through 04/30/2024

Fiscal Year 2023/24

EARNINGS by Earnings Code	Income	Adjustments
Regular	38,081,617.13	
Miscellaneous	13,786.66	5,147.79-
TOTAL	38,095,403.79	5,147.79-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	3,345,209.31		3,345,209.31	33,892,800.34
State W/H	1,262,582.50		1,262,582.50	33,842,181.80
Social Security	770,241.99	770,241.99	1,540,483.98	12,423,278.32
Medicare	548,785.34	548,785.34	1,097,570.68	37,847,205.87
Unemployment Ins		19,042.24	19,042.24	38,081,472.15
Workers' Comp		1,366,223.38	1,366,223.38	38,056,344.95
SUBTOTAL	5,926,819.14	2,704,292.95	8,631,112.09	

EARNINGS by Group	Income	Adjustments
DomesticPartner		50,618.54
SubPay	1,566,017.04	
Docks	393,147.46-	
Addl Comp	37,801.80	
Hourly Earnings	21,145.88	
WCOMP Adjs		57,611.33-
Misc		1,845.00
OT	451,309.51	
Longevity	29,871.71	
CIL	40,050.00	
Reg Earnings	35,191,558.95	
Stipends	412,689.95	
Student Workers	13,786.66	
Vacation Payoff	28,645.25	
Extra Duty	695,674.50	
TOTAL	38,095,403.79	5,147.79-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	305,863.18	1,165,741.25	1,471,604.43	4,369,470.47
PERS New Members	562,285.47	1,875,217.75	2,437,503.22	7,029,894.30
STRS	1,187,571.18	2,216,457.08	3,404,028.26	11,606,882.33
STRS PEPRA 2013	1,247,494.27	2,334,847.00	3,582,341.27	12,224,330.93
Tax Sheltered Ann.	760,390.07		760,390.07	
Deferred Comp	34,686.67		34,686.67	
Health & Welfare	1,869.14	788,036.37	789,905.51	
Supplemental Insuran	144.98		144.98	
Section 125	74,642.78		74,642.78	
Voluntary PERS	247.40		247.40	
Voluntary STRS	508.13		508.13	
Alternative Retireme	19,907.39	19,979.86	39,887.25	530,861.82
SUBTOTAL	4,195,610.66	8,400,279.31	12,595,889.97	

EARNINGS	Person Type	Female Employees
Certificated	3,405	26,214,015.73
Classified	2,509	11,881,388.06
TOTAL	5,914	38,095,403.79

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	153,725.85	270,978.80	424,704.65	
Dues & Memberships	456,891.62		456,891.62	6,868,844.11
Garnishments	37,669.13		37,669.13	35,074.79
Health & Welfare	14,506.32	7,099,269.03	7,113,775.35	
Miscellaneous	34,847.82		34,847.82	1,893,454.77
Supplemental Insuran	78,281.03		78,281.03	
Summer Pay	1,528,897.90		1,528,897.90	9,401,293.30
Taxes		11,785.50	11,785.50	23,570,460.55
SUBTOTAL	2,304,819.67	7,382,033.33	9,686,853.00	

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2024, Starting Pay Date = 4/1/2024, Ending Pay Date = 4/30/2024)

Pay Date 04/02/2024 through 04/30/2024

Fiscal Year 2023/24

TOTALS 12,427,249.47 18,486,605.59 30,913,855.06

Vendor Summary for Pay Date 04/02/2024 thru 04/30/2024

Vendor Checks	33,344,860.85	274
Vendor Liabilities	21,681,546.10	118
	55,026,406.95	392

Cancel/Reissue for Process Date 04/02/2024 thru 04/30/2024

Reissued	18,641.25	6
Cancel Checks	17,540.33-	5
Void ACH		

BALANCING DATA

		25,668,154.32	Net Pay
Gross Earnings	38,095,403.79	12,427,249.47	Deductions
District Liability	18,486,605.59	18,486,605.59	Contributions
	56,582,009.38	56,582,009.38	

NET

Direct Deposits	24,109,511.45	9,022
Checks	1,573,142.76	904
Partial Net ACH	3,040.44	5
Negative Net	17,540.33-	5
Check Holds		
Zero Net		
TOTAL	25,668,154.32	9,931