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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 January 24, 2024

Subject Payroll Warrants and Direct Deposits— Fiscal Year 2021-2022 - As of June 30, 2022

Ask of the Board Approval by the Board of Education of Payroll Warrants and Direct Deposits – i.e., 2,950 Payroll Consolidated Checks printed and 28,922 Direct Deposits made – Fiscal Year 2021 -2022, in the cumulative Amount of \$71,486,563.39 from April 1, 2022 through June 30, 2022, as reflected in Exhibit 1.

- 1,261 Payroll Consolidated Checks printed and 12,233 Direct Deposits made – Fiscal Year 2022-2023, in the cumulative Amount of \$30,972,048.97 from May 1, 2022through May 31, 2022, as reflected in Exhibit 2
- 928 Payroll Consolidated Checks printed and 8,162 Direct Deposits made – Fiscal Year 2022-2023, in the cumulative Amount of \$21,900,695.14 from May 1, 2022through May 31, 2022, as reflected in Exhibit 3
- 761 Payroll Consolidated Checks printed and 8,527 Direct Deposits made – Fiscal Year 2022-2023, in the cumulative Amount of \$18,613,819.28 from June 1, 2022 through June 30, 2022, as reflected in Exhibit 4

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., 2,950 Payroll Consolidated Checks printed and 28,922 Direct Deposits made – Fiscal Year 2021 -2022, in the cumulative Amount of \$71,486,563.39 from April 1, 2022 through June 30, 2022, as reflected in Exhibit 1.

Attachment(s)

- Exhibit 1: Pay01a—Payroll Summary by Org—Fiscal Year 2021-22 As of June, 2022
- Exhibit 2: Pay01a--Payroll Summary by Org--Fiscal Year 2021-22 May
- Exhibit 3: Pay01a--Payroll Summary by Org--Fiscal Year 2021-22-- June

Exhibit 1: Pay01 a—Payroll Summary by Org
—Fiscal Year 2021-22
As of June 30, 2022

Pay Date 05/03/2022 through 06/01/2022

Fiscal Year 2021/22

EARNINGS by Earnings Code	Income	Adjustments
Regular	33,132,990.83	
Miscellaneous	16,341.37	20,032.08-
TOTAL	33,149,332.20	20,032.08-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	3,051,476.37		3,051,476.37	29,361,314.68
State W/H	1,094,237.80		1,094,237.80	29,322,928.74
Social Security	630,414.28	630,414.28	1,260,828.56	10,167,965.45
Medicare	476,744.12	476,744.12	953,488.24	32,878,849.38
Unemployment Ins		165,665.88	165,665.88	33,132,845.85
Workers' Comp		1,052,731.06	1,052,731.06	33,104,748.16
SUBTOTAL	5,252,872.57	2,325,555.34	7,578,427.91	

EARNINGS by Group	Income	Adjustments
DomesticPartner		38,385.94
SubPay	911,462.93	
Docks	374,695.77-	
Addl Comp	23,841.48	
Hourly Earnings	28,764.61	
WCOMP Adjs		60,410.02-
Misc		1,992.00
OT	288,984.68	
Longevity	28,058.36	
CIL	35,100.00	
Reg Earnings	30,236,037.68	
Stipends	565,437.92	
Student Workers	16,341.37	
Vacation Payoff	19,208.69	
Extra Duty	1,370,790.25	
TOTAL	33,149,332.20	20,032.08-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	304,108.68	994,871.31	1,298,979.99	4,342,518.48
PERS New Members	354,946.03	1,161,667.42	1,516,613.45	5,070,640.03
STRS	1,202,036.40	1,984,077.86	3,186,114.26	11,730,649.48
STRS PEPRA 2013	1,010,907.24	1,676,079.25	2,686,986.49	9,905,985.01
Tax Sheltered Ann.	754,616.82		754,616.82	
Deferred Comp	43,222.56		43,222.56	
Health & Welfare	2,032.92	828,321.53	830,354.45	
Supplemental Insuran	144.98		144.98	
Section 125	67,686.44		67,686.44	
Voluntary PERS	277.46		277.46	
Voluntary STRS	4,099.29		4,099.29	
Alternative Retireme	21,914.62	22,090.93	44,005.55	584,390.58
SUBTOTAL	3,765,993.44	6,667,108.30	10,433,101.74	

EARNINGS	Person Type	Female Employees
Certificated	3,225	22,802,193.65
Classified	2,372	10,347,138.55
TOTAL	5,597	33,149,332.20

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	124,696.00	251,222.48	375,918.48	
Dues & Memberships	413,847.22		413,847.22	5,673,812.23
Garnishments	55,608.09		55,608.09	62,875.15
Health & Welfare	11,368.88	5,891,309.83	5,902,678.71	
Miscellaneous	22,038.92		22,038.92	2,157,325.59
Supplemental Insuran	95,851.10		95,851.10	
Summer Pay	1,358,172.88		1,358,172.88	8,277,405.75
Taxes		125,811.32	125,811.32	25,162,153.08
SUBTOTAL	2,081,583.09	6,268,343.63	8,349,926.72	

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2022, Starting Pay Date = 5/1/2022, Ending Pay Date = 6/1/2022)

ESCAPE ONLINE

Pay Date 05/03/2022 through 06/01/2022

Fiscal Year 2021/22

TOTALS 11,100,449.10 15,261,007.27 26,361,456.37

Vendor Summary for Pay Date 05/03/2022 thru 06/01/2022

Vendor Checks	29,105,904.11	348
Vendor Liabilities	17,798,475.42	114
	46,904,379.53	462

Cancel/Reissue for Process Date 05/03/2022 thru 06/01/2022

Reissued	14,997.51	15
Cancel Checks	14,997.51-	15
Void ACH		

BALANCING DATA

		22,048,883.10	Net Pay
Gross Earnings	33,149,332.20	11,100,449.10	Deductions
District Liability	15,261,007.27	15,261,007.27	Contributions
	48,410,339.47	48,410,339.47	

NET

Direct Deposits	20,542,923.16	8,558
Checks	1,505,959.94	959
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		2
TOTAL	22,048,883.10	9,519

Exhibit 2: Pay01 a—Payroll Summary by Org
Fiscal Year 2022–23
April

Pay Date 04/06/2022 through 04/29/2022

Fiscal Year 2021/22

EARNINGS by Earnings Code	Income	Adjustments
Regular	47,004,928.12	
Miscellaneous	19,796.56	40,384.94
YTD		942.48-
TOTAL	47,024,724.68	39,442.46

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	6,005,820.43		6,005,820.43	42,814,696.83
State W/H	1,953,747.49		1,953,747.49	42,776,310.89
Social Security	1,061,027.38	1,061,027.38	2,122,054.76	17,113,333.62
Medicare	678,565.94	678,565.94	1,357,131.88	46,797,500.82
Unemployment Ins		235,025.41	235,025.41	47,004,783.14
Workers' Comp		1,493,279.99	1,493,279.99	46,958,488.17
SUBTOTAL	9,699,161.24	3,467,898.72	13,167,059.96	

EARNINGS by Group	Income	Adjustments
DomesticPartner		38,385.94
SubPay	814,806.49	
Docks	200,328.88-	
Addl Comp	38,889.06	
Hourly Earnings	24,434.87	
Misc		1,999.00
Misc Gross Adjs		942.48-
OT	324,114.97	
Longevity	28,012.59	
CIL	33,600.00	
Reg Earnings	30,323,079.85	
Stipends	15,183,708.40	
Student Workers	19,796.56	
Vacation Payoff	3,655.59	
Extra Duty	430,955.18	
TOTAL	47,024,724.68	39,442.46

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	520,525.85	1,703,466.06	2,223,991.91	7,436,060.39
PERS New Members	356,985.24	1,174,388.37	1,531,373.61	5,126,094.53
STRS	1,503,318.94	2,276,306.10	3,779,625.04	15,575,760.66
STRS PEPRA 2013	975,844.21	1,617,944.82	2,593,789.03	9,562,403.12
Tax Sheltered Ann.	746,746.98		746,746.98	
Deferred Comp	42,422.56		42,422.56	
Health & Welfare	2,032.92	830,703.64	832,736.56	
Supplemental Insuran	144.98		144.98	
Section 125	65,715.37		65,715.37	
Voluntary PERS	277.46		277.46	
Voluntary STRS	4,099.29		4,099.29	
Alternative Retireme	30,299.99	30,722.27	61,022.26	810,075.21
SUBTOTAL	4,248,413.79	7,633,531.26	11,881,945.05	

EARNINGS	Person Type	Female Employees
Certificated	3,203	29,280,996.06
Classified	2,395	17,743,728.62
TOTAL	5,598	47,024,724.68

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	121,567.00	235,451.69	357,018.69	
Dues & Memberships	413,816.06		413,816.06	5,547,391.85
Garnishments	60,121.48		60,121.48	72,112.68
Health & Welfare	13,363.26	5,879,951.71	5,893,314.97	
Miscellaneous	37,372.74		37,372.74	2,128,208.31
Supplemental Insuran	96,223.81		96,223.81	
Summer Pay	1,362,636.33		1,362,636.33	8,361,505.30
Taxes		126,560.91	126,560.91	25,312,097.15
SUBTOTAL	2,105,100.68	6,241,964.31	8,347,064.99	

Pay Date 04/06/2022 through 04/29/2022

Fiscal Year 2021/22

TOTALS 16,052,675.71 17,343,394.29 33,396,070.00

Vendor Summary for Pay Date 04/06/2022 thru 04/29/2022

Vendor Checks	42,621,051.17	352
Vendor Liabilities	19,690,687.98	112
	62,311,739.15	464

Cancel/Reissue for Process Date 04/06/2022 thru 04/29/2022

Reissued	7,604.46	5
Cancel Checks	7,604.46-	5
Void ACH		

BALANCING DATA

		30,972,048.97	Net Pay
Gross Earnings	47,024,724.68	16,052,675.71	Deductions
District Liability	17,343,394.29	17,343,394.29	Contributions
	64,368,118.97	64,368,118.97	

NET

Direct Deposits	28,911,669.15	12,233
Checks	2,057,569.95	1,261
Partial Net ACH	4,000.00	1
Negative Net	1,190.13-	1
Check Holds		
Zero Net		3
TOTAL	30,972,048.97	13,498

Exhibit 3: Pay01a—Payroll Summary by
Org Fiscal Year 2022–23
May

Pay Date 05/03/2022 through 05/31/2022

Fiscal Year 2021/22

EARNINGS by Earnings Code	Income	Adjustments
Regular	32,904,881.10	
Miscellaneous	16,341.37	20,032.08-
TOTAL	32,921,222.47	20,032.08-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	3,002,292.54		3,002,292.54	29,134,316.19
State W/H	1,079,562.62		1,079,562.62	29,095,930.25
Social Security	618,770.46	618,770.46	1,237,540.92	9,980,162.77
Medicare	473,436.42	473,436.42	946,872.84	32,650,739.65
Unemployment Ins		164,525.28	164,525.28	32,904,736.12
Workers' Comp		1,045,493.83	1,045,493.83	32,877,150.99
SUBTOTAL	5,174,062.04	2,302,225.99	7,476,288.03	

EARNINGS by Group	Income	Adjustments
DomesticPartner		38,385.94
SubPay	911,462.93	
Docks	374,695.77-	
Addl Comp	23,841.48	
Hourly Earnings	28,764.61	
WCOMP Adjs		60,410.02-
Misc		1,992.00
OT	288,984.68	
Longevity	28,058.36	
CIL	35,100.00	
Reg Earnings	30,236,037.68	
Stipends	337,328.19	
Student Workers	16,341.37	
Vacation Payoff	19,208.69	
Extra Duty	1,370,790.25	
TOTAL	32,921,222.47	20,032.08-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	304,108.68	994,871.31	1,298,979.99	4,342,518.48
PERS New Members	354,946.03	1,161,667.42	1,516,613.45	5,070,640.03
STRS	1,201,022.95	1,982,832.77	3,183,855.72	11,718,867.01
STRS PEPRA 2013	1,010,907.24	1,676,079.25	2,686,986.49	9,905,985.01
Tax Sheltered Ann.	754,616.82		754,616.82	
Deferred Comp	43,222.56		43,222.56	
Health & Welfare	2,032.92	828,321.53	830,354.45	
Supplemental Insuran	144.98		144.98	
Section 125	67,686.44		67,686.44	
Voluntary PERS	277.46		277.46	
Voluntary STRS	4,099.29		4,099.29	
Alternative Retireme	21,816.83	21,993.14	43,809.97	581,783.06
SUBTOTAL	3,764,882.20	6,665,765.42	10,430,647.62	

EARNINGS	Person Type	Female Employees
Certificated	3,225	22,776,709.35
Classified	2,372	10,144,513.12
TOTAL	5,597	32,921,222.47

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	124,696.00	251,222.48	375,918.48	
Dues & Memberships	413,847.22		413,847.22	5,673,812.23
Garnishments	55,608.09		55,608.09	62,875.15
Health & Welfare	11,368.88	5,891,309.83	5,902,678.71	
Miscellaneous	22,038.92		22,038.92	2,157,325.59
Supplemental Insuran	95,851.10		95,851.10	
Summer Pay	1,358,172.88		1,358,172.88	8,277,405.75
Taxes		125,811.32	125,811.32	25,162,153.08
SUBTOTAL	2,081,583.09	6,268,343.63	8,349,926.72	

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2022, Starting Pay Date = 5/1/2022, Ending Pay Date = 5/31/2022)

ESCAPE ONLINE

Pay Date 05/03/2022 through 05/31/2022

Fiscal Year 2021/22

TOTALS 11,020,527.33 15,236,335.04 26,256,862.37

Vendor Summary for Pay Date 05/03/2022 thru 05/31/2022

Vendor Checks	28,869,140.75	341
Vendor Liabilities	17,788,979.65	112
	46,658,120.40	453

Cancel/Reissue for Process Date 05/03/2022 thru 05/31/2022

Reissued	14,997.51	15
Cancel Checks	14,997.51-	15
Void ACH		

BALANCING DATA

		21,900,695.14	Net Pay
Gross Earnings	32,921,222.47	11,020,527.33	Deductions
District Liability	15,236,335.04	15,236,335.04	Contributions
	48,157,557.51	48,157,557.51	

NET

Direct Deposits	20,401,258.03	8,162
Checks	1,499,437.11	928
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		2
TOTAL	21,900,695.14	9,092

Exhibit 4: Pay01 a—Payroll Summary
by Org Fiscal Year 2022–23
June

Pay Date 06/01/2022 through 06/30/2022

Fiscal Year 2021/22

EARNINGS by Earnings Code	Income	Adjustments
Regular	17,015,103.23	
Miscellaneous	9,478.16	22,603.40-
YTD		758,389.76-
TOTAL	17,024,581.39	780,993.16-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	1,683,950.45		1,683,950.45	15,506,813.36
State W/H	608,182.52		608,182.52	15,495,838.48
Social Security	516,064.43	516,064.43	1,032,128.86	8,323,622.10
Medicare	247,969.33	247,969.33	495,938.66	17,101,255.23
Addtl Medicare	207.98		207.98	23,109.36
Unemployment Ins		85,093.96	85,093.96	17,015,100.89
Workers' Comp		540,472.02	540,472.02	16,995,991.88
SUBTOTAL	3,056,374.71	1,389,599.74	4,445,974.45	

EARNINGS by Group	Income	Adjustments
DomesticPartner		10,771.69
SubPay	540,332.62	
Docks	47,935.06-	
Addl Comp	20,944.68	
Hourly Earnings	15,816.77	
SDI Adjs		758,389.76-
WCOMP Adjs		35,803.73-
Misc		2,574.00
Misc Gross Adjs		145.36-
OT	333,614.65	
Longevity	43,127.56	
CIL	24,900.00	
Reg Earnings	11,924,093.54	
Summer School	2,205,075.60	
Stipends	700,779.48	
Student Workers	9,478.16	
Vacation Payoff	83,024.33	
Extra Duty	1,171,329.06	
TOTAL	17,024,581.39	780,993.16-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	248,603.17	813,169.97	1,061,773.14	3,549,411.62
PERS New Members	271,129.81	887,366.53	1,158,496.34	3,873,271.36
STRS	517,175.70	853,072.20	1,370,247.90	5,048,483.06
STRS PEPRA 2013	284,759.13	472,133.30	756,892.43	2,790,382.56
Tax Sheltered Ann.	307,421.74		307,421.74	
Deferred Comp	29,222.56		29,222.56	
Health & Welfare	767.28	272,167.96	272,935.24	
Section 125	32,608.22		32,608.22	
Retirement	216,727.28-		216,727.28-	
Voluntary PERS	258.28		258.28	
Voluntary STRS	1,122.01		1,122.01	
Alternative Retireme	16,395.37	16,421.57	32,816.94	437,208.24
SUBTOTAL	1,492,735.99	3,314,331.53	4,807,067.52	

EARNINGS	Person Type	Female Employees
Certificated	2,136	7,955,664.13
Classified	2,332	9,068,917.26

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	31,171.50	177,190.99	208,362.49	
Dues & Memberships	124,860.14		124,860.14	4,931,392.82
Garnishments	31,146.18		31,146.18	27,594.21
Health & Welfare	5,171.17	2,500,225.66	2,505,396.83	
Miscellaneous	3,244.23		3,244.23	2,084,432.45
Supplemental Insuran	40,274.43		40,274.43	
Retirement		709,316.92	709,316.92	
Summer Pay	6,374,216.24-		6,374,216.24-	511,736.22
Taxes		52,794.48	52,794.48	10,558,758.79

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2022, Starting Pay Date = 6/1/2022, Ending Pay Date = 6/30/2022)

ESCAPE ONLINE

Pay Date 06/01/2022 through 06/30/2022

Fiscal Year 2021/22

TOTAL	<u>4,468</u>	<u>17,024,581.39</u>	<u>3,129</u>	<u>11,477,097.10</u>
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SUBTOTAL	<u>6,138,348.59-</u>	<u>3,439,528.05</u>
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TOTALS	<u>1,589,237.89-</u>	<u>8,143,459.32</u>	<u>6,554,221.43</u>
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Vendor Summary for Pay Date 06/01/2022 thru 06/30/2022

Vendor Checks	22,454,556.17	297
Vendor Liabilities	<u>1,740,869.76</u>	<u>128</u>
	<u>24,195,425.93</u>	<u>425</u>

Cancel/Reissue for Process Date 06/01/2022 thru 06/30/2022

Reissued	30,712.63	13
Cancel Checks	44,350.92-	14
Void ACH		

BALANCING DATA

		18,613,819.28	Net Pay
Gross Earnings	17,024,581.39	1,589,237.89-	Deductions
District Liability	<u>8,143,459.32</u>	<u>8,143,459.32</u>	Contributions
	<u>25,168,040.71</u>	<u>25,168,040.71</u>	

NET

Direct Deposits	17,641,204.50	8,527
Checks	986,253.07	761
Partial Net ACH		
Negative Net	13,638.29-	1
Check Holds		
Zero Net		<u>2</u>
TOTAL	<u>18,613,819.28</u>	<u>9,291</u>