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January 31, 2023

Aaron Townsend
Portland Public Schools
353 Cumberland Ave
Portland, Maine 04101

Dear Aaron,

This report is prepared subject to our retention letter dated November 29, 2022. Under this letter, Spinglass Management Group, LLC (“SMG”) was engaged to assist Portland Public Schools (“PPS”) with a forensic accounting review of the historical payroll, an evaluation of the payroll process internal controls, and to assist with a migration to the optimal third-party payroll solution. Our work included interviews with PPS staff, review of reports generated by the payroll system, review of third-party capabilities for payroll processing, participation in group calls, meetings with the PPS Union, review of internally generated concern logs, testing of time keeping systems, and recalculation of retro payments. This review included the period from July 1, 2022 to December 31, 2022. This report presents the results of our work to date.

Transition to ADP

SMG has reviewed the capabilities of ADP as a third-party payroll provider and has experience with ADP as a solution for other client companies with roughly the same employee count as PPS. SMG attended an informational conference call with the PPS management team to review the capabilities of the ADP Workforce platform and the migration process. Specific inquiry was made regarding similar school systems using the platform with success. The decision to outsource the payroll functions to ADP is recommended and, as discussed later in this report, will solve a number of problems with the current system. ADP has the time-tested software to provide a stable payroll processing platform and has the experience and resources to guide PPS to a state-of-the-art payroll processing system. The ADP system includes:

- Management of the payroll process with a flexible system including customized pay grids and reporting.
- Tax reporting and payment capability.
- Audit features to improve payroll accuracy.
- A Fully integrated time and attendance solution.
- Integration with third party software that manages pay codes with each position that can handle the requirement of grant reporting.
- Employee self-service and a mobile app to assist with onboarding boarding and changes.
- Customizable workflows and processes.
- Request and approval workflows.100% mobile capability for supervisor and employees.
- PTO accruals engine to for accurate tracking and reporting.
- Integration with the Munis general ledger which reduces time and errors associated with manual data entry of payroll entries.

In multiple conversations with ADP regarding the timing of the changeover, the ADP transition team stated that the process can start once the current system is stabilized. PPS is currently seeking proposals for a project manager to assist with the transition effort. We are optimistic that the transition to ADP will stabilize the system and provide a framework for accurate ongoing payroll processing and reporting.

Staffing

During the course of our work, we determined that the payroll department is understaffed. For the period under review, SMG noted that the PPS payroll department consists of 1 full-time temporary payroll manager (with a pending end date in March) and a part-time payroll specialist. This is inadequate for an entity with 1,900 employees.

In addition to the thin staff, PPS did not cross train others in finance to accommodate possible staff departure or illness. With the payroll processing concentrated with one payroll specialist and short staffed, the eventual leave of absence of this person contributed to a collapse of the payroll function.

Based upon interviews with staff and consultation with various benchmarking studies (see Exhibit A for pertinent excerpts), a payroll manager with extensive payroll and accounting experience should be hired and trained immediately. In addition, PPS should consider retaining at least three full-time payroll specialists who possess both payroll processing and accounting experience. A payroll team of four will be sufficient to properly process the current payroll, assist in the historical accounting to correct deficiencies, and accommodate the substantial amount of work associated with migration to ADP. Upon migration to ADP, payroll head counts can be revisited based on the efficiencies achieved and the ability to leverage the ADP platform.

Internal Controls

SMG has interviewed numerous PPS personnel and management within each department. SMG reviewed processes and workflows in place for capturing and tracking time, absence and substitute data, wages, benefits, PTO accruals, taxes, stipends, additional pays, software systems, and internal controls. SMG also reviewed the management letter reports from the auditor, Marcum LLP, which commented upon internal control weaknesses. As a result, SMG has gained an understanding of the payroll related internal control system.

According to Marcum LLP, a lack of segregation of duties exists related to unfettered access by finance personnel within the Munis system. Specifically, invoices may be posted for payment without appropriate review or authorization, pay rates can be adjusted by individuals other than human resource personnel, and journal entries can be posted without appropriate documentation. Accrued vacation time, which was identified as a significant deficiency during the June 30, 2020 audit, had not yet been addressed.

During the month of October, the school department entered into two collective bargaining agreements with the Union covering teachers and educational technicians (“Ed Techs”). As a result of the new agreements, significant maintenance of the payroll systems was required to capture new wage rates established. Several issues combined to create a breakdown in the school department’s payroll processing systems, including:

1. The internal controls in place did not include redundancy.
2. The payroll specialist, who had been operating for nearly twenty years with limited oversight, went out on medical leave without trained back-up personnel.
3. Inadequate and poorly programmed software which was not maintained properly broke down.
4. A lack of detailed procedures in place.

In addition to the above, due to recent turnover, there was a lack of leadership within the finance, human resources and payroll departments who fully understood the payroll systems and procedures.

Retroactive Bargaining Agreement Payments

PPS entered new collective bargaining agreements for the teachers and the Ed Techs in the fall of 2022. Based on these agreements, teachers were due back pay (retros) from the beginning of the 2022-2023 school year. Ed Techs were due back pay from the beginning of the 2021-2022 school year. PPS made 4 retro payments to teachers on 11/04/22; to Ed Techs on 12/02/22; to teacher lane changes 12/02/22; and to Ed Techs for extra pay for working as substitutes on 12/16/2022. SMG reviewed the calculation worksheets for these payments and reconciled them to the amounts paid. SMG then discussed the retro calculation methodology with PPS personnel. The methodology employed by PPS is reasonable. SMG then tested twelve (12) employee retros in detail. There were no exceptions noted. See Exhibit B for retro payments made after 12/02/22.

Upon review of the Ed Tech retro pay calculation, it was noted that twenty-nine (29) employees retro pay was adjusted for pay averaging. Certain employees elected to have their pay averaged over the calendar year. Pay averaging was not properly implemented. Therefore, these employees' retro payments were reduced by an adjustment in order true-up the year to date pay. See Exhibit C for retro payments adjusted for pay averaging.

SMG noted a number of employees with payroll coded to pay code 990 (retroactive pay) but could not locate backup for these payments. PPS indicated that the backup for these entries may be in e-mails. SMG will continue researching to locate the backup for these entries. See Exhibit D.

Payroll Concerns Log

During the days following the November 18th and December 2nd payrolls, there were more than seven hundred payroll concerns lodged by PPS staff which created a large backlog to research and resolve. In response, the school department created a log to track and monitor the review and disposition of payroll concerns lodged. Before November 20, 2022, concerns were not tracked within the log, but were emailed directly to the superintendent. In numerous instances, multiple concerns were logged by the same employees which brought the total of concerns to approximately 1,100. SMG monitored the employee payroll concerns log on a regular basis to:

- Review the complaints lodged.
- Identify errors to pinpoint weaknesses within the system.
- Monitor the corrective action implemented.

Many of the concerns were relatively easy to research and resolve, while others were more complicated and time consuming. The log was categorized by type and then assigned to an appropriate case manager (staff in administration, human resources or finance). The case managers were assigned based on the nature of the concern and the case managers' expertise and system access. The case manager entered research findings, communications, and disposition for each case. If a complaint could not be resolved, it is logged for additional research. PPS has since resolved most of the concerns logged with the majority of the outstanding items related to the accrual of PTO items. There has been a dramatic reduction in the number of concerns logged since December 16th. We believe this is indicative of PPS' efforts to improve their execution as procedures have evolved and payroll staff members have acquired additional experience with the systems. A data table outlining the nature of the concerns and resolution status through January 24, 2023, is attached as Exhibit E.

Time Capture, Substitute Pay and Paid Time Off

PPS processes payroll in-house through the payroll model of the Munis accounting system. Employee wage rates, deductions, and tax status are maintained in Munis in the human resources department. Hourly employees use the Time and Attendance module of Frontline as the time clock to enter hours worked. All employees track their paid time off in the Absence Management module of Frontline. The absence management module also tracks time worked by substitute teachers. PPS also uses a series of e-mails or spreadsheets to track additional pay items such as Ed Techs who work as substitute teachers, teacher training time, and payments for lunch duty.

SMG learned the PPS has sent a wage verification request to teachers and Ed Techs to ensure that pay rates are correct. SMG reviewed the results of the effort and noted that to date seven (7) employees needed correction. PPS is continuing to work through the responses to ensure that no other corrections are needed. PPS is planning to send wage verifications to the remainder of the employees. SMG will review the results of this work as it progresses.

SMG tested the hourly employees' time by comparing the hours entered in the timekeeping system (Frontline time and attendance) to the time paid. SMG compared approximately 5,000 time entries and found a 28% exception rate. This is a high exception rate. Upon further research SMG noted that time has been routinely adjusted based on the special pay process. These adjustments include corrections to time from previous pay periods. The support for these adjustments is not consistently filed and in some cases an audit trail does not exist. There is incomplete reconciliation between the hours in the timekeeping system and the hours paid. Backup available includes e-mails, spreadsheets, and other documents. PPS has implemented a more consistent process for recent payrolls. SMG will continue to review to validate that the changes are effective.

SMG tested pay for substitute teachers by comparing the days entered in the absence management module of Frontline to the days paid. SMG compared approximately five hundred charges. An exception rate is difficult to determine. Many charges in absence management appear not to be paid in the current pay period but instead paid in subsequent periods. Again, there is no reconciliation between the days worked in the absence management module and substitute teachers paid.

Based on this test work, SMG determined that controls over the capture of employee time are inadequate. Therefore, SMG cannot determine if employees have been paid for the correct hours worked. As an alternative procedure, SMG performed a detailed review of the employee concerns log to identify missed time. See the employee concerns log section for additional information.

As a result of staff interviews and a review of reporting and systems, SMG has the following recommendations:

- Hourly employees should enter all hours into Frontline time and attendance module including paid time off.
- Salaried employees should enter all paid time off in the absence management module.
- Substitute teacher days should all be entered in the absence management module.
- Hours, paid time off, and substitute teacher days should all be reconciled from the Frontline modules to the amounts paid each pay period.

SMG understands that the Frontline may have inherent limitations that make it difficult to record all time in Frontline. This problem will be resolved with the migration to ADP. In the interim, special pay

worksheets can be used when needed. Documentation of the approved special pay worksheets must be maintained and included in the reconciliation process described above.

Stipends and Co-curricular Payments

SMG performed a detailed review of stipends and co-curricular payments. SMG obtained the 2022-2023 stipends and co-curricular from the human resources department. SMG noted that the worksheet included all the budgeted positions for the 2022- 2023 year. As staff are assigned to each position, the names are added to the worksheet. SMG made inquiries of PPS personnel regarding the completeness of the worksheets. SMG then matched the payments due per the worksheet to amounts paid. SMG identified 56 people who had not been paid as of December 2, 2022. In addition, SMG identified 16 employees who were overpaid.

SMG also reviewed the payments due for cell phones noting that 86 employees received catch-up payments for their cell phone stipend on 12/16/22. See detail in Exhibit F.

PPS has done a good job in catching up with stipends and co-curricular payments in recent weeks. PPS needs to continue making these payments on time.

PTO Accruals

As of January 24, 2023, there were 246 logged concerns regarding PTO accruals. During October, along with many other modules within the Munis system, the tables for accrued PTO tracking broke down. Tyler Technologies was brought in to rebuild and reload the tables into Munis. The accruals were reviewed with new balances calculated by the Superintendent and HR department. The tables were reloaded into Munis in early December by a Tyler Technologies consultant. SMG has not yet performed an exam of the details behind the calculations. The completion of this item is a priority on our follow-up task list.

Benefits

SMG reviewed the PPS benefits. PPS offers retirement and life benefits through MePERS, health insurance, an FSA through the MSMA, and 403b through Administrative Partners. There was a period when the reconciliation and reporting of these benefits were delayed by PPS. PPS has made much progress on catching these up and the status of each item is depicted in Exhibit G.

Taxes

SMG noted the Federal and State 941's Employers Quarterly Tax Returns were not filed timely for the third and fourth quarters of 2022. The 940 Employer Annual Returns were also not filed in a timely manner. PPS' attorney informed SMG that the IRS has granted an extension for these returns until March 31, 2023. It is imperative that payments of tax withholdings be made on time. SMG has agreed to aid the PPS team with the calculation and filing of these returns and this item has been added to the follow up punch list.

SMG understands that the employee W-2s will be mailed to employees on the due date January 31, 2023. SMG reviewed the W-2 reconciliation prepared by PPS which reconciled Federal, State and Medicare total income per the W-2 to total gross wages per the payroll system. The reconciliation of the total was materially correct with some small variances. SMG recommended that PPS review the individual W-2s on a test basis to be certain that they printed correctly.

Conclusion

While much progress has been made to improve and stabilize the payroll system, PPS must continue to embrace a culture of change, address staffing needs, strengthen internal controls, and place a high priority on training all personnel and management involved with payroll processing. In addition, PPS will benefit from an aggressive transition to ADP, and target a transition date on or about July of 2023.

SMG is continuing to work with PPS. The following represents areas of focus:

- PTO accrual review.
- Analysis of revised payroll procedures and implementation of associated internal controls.
- Implementation of PTO related job codes into Frontline time and attendance to capture time and PTO more efficiently.
- Review of supporting documentation, reconciliation, and record retention practices for corrections and special pay items noted in time capture section.
- Maintenance of an audit trail for changes.
- Aid with calculation of 941 and 940 filings.
- Continued follow up on the benefit reconciliation.
- Review employee benefit withholdings.
- Review of employee tax status.

The staff at PPS have been cooperative with SMG in this engagement and have put forth significant effort to stabilize the payroll function, resolve errors, and evaluate the long-term migration process to ADP. SMG looks forward to continuing to work with PPS to accomplish this goal.

Sincerely,

Spinglass Management Group, LLC

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Executive summary

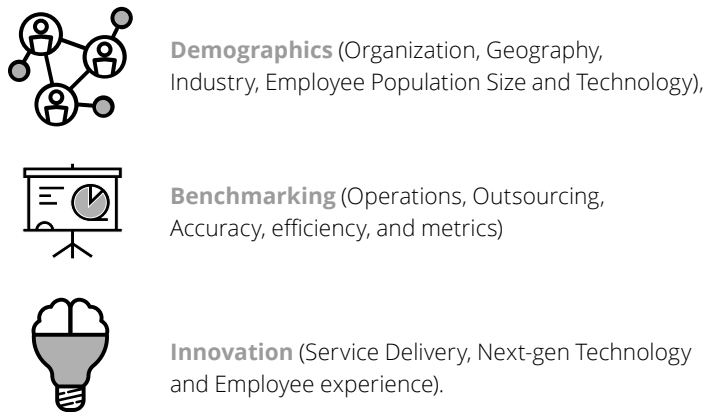
Overview

The Deloitte Global Payroll Benchmarking Survey was open to Deloitte clients, American Payroll Association (APA) members, Global Payroll Management Institute (GPMI) subscribers, APA Congress attendees, and other Deloitte alliance partners. The survey was taken through the lens of three geographic levels with three distinct sections offered. Respondents could choose any combination of global, region, and country. For each grouping selected, respondents were given the opportunity to answer all questions for each individual grouping where they had employees, unless specified otherwise. Respondents could also choose to just take the demographic section or could include one or both of the other two sections. This year's survey focused on questions associated with payroll across seven categories.

Survey could have been taken through the lens of 3 levels



Three sections could have been taken Individually



Within the 3 distinct sections, data points were captured across 7 categories



Note: All percentages in graphs are shown relative to the respondents per the given question. Percentages may not always sum to 100 due to rounding.

Executive summary

(continued)

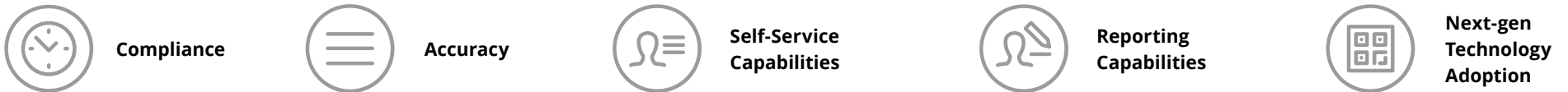
Overview

This year's survey captured responses from more than 750 distinct organizations across 55 countries spanning several different industries, ranging in employee size from a few hundred to several hundred thousand, and included over 100 questions. Explore the results of the Deloitte Global Payroll Benchmarking Survey. Where logical, we've broken down the responses by industry, geography, employee population size and organizational structure to make the data relevant for different companies, providing insights into the similarities and differences among them. One key theme from the survey from a global payroll perspective is the growing importance of developing a global payroll strategy (e.g. 88 percent of respondents either have a payroll strategy or have plans to develop a strategy).

Crucial takeaways from the Global Payroll Survey

Seventy three percent of organizations outsource some aspect of payroll and while organizations are generally satisfied with their current third-party payroll providers, they believe there are many areas for improvements from compliance to technology capabilities:

The top five areas for improvement:



And although many organizations outsource, the need to retain payroll expertise in-house remains high. Thirty percent of respondents who outsource report manual entry / loading payroll inputs and entering manual adjustments as two of the most time-consuming aspects of payroll processing. The good news is manual loading inputs and improving accuracy limiting the need for adjustments are two of the areas ripe for next-generation technology. Leveraging next-generation technology can free up payroll resources to focus on more strategic activities and process improvement.

The bottom line

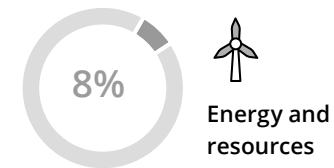
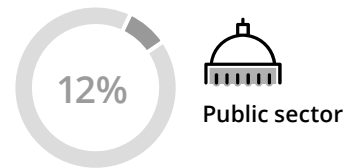
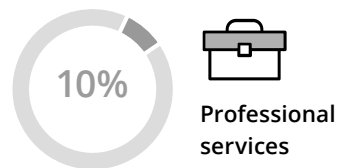
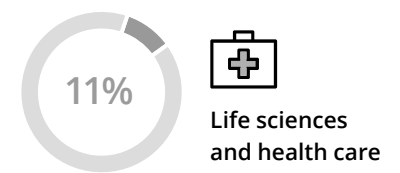
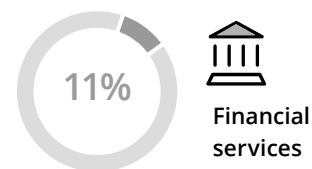
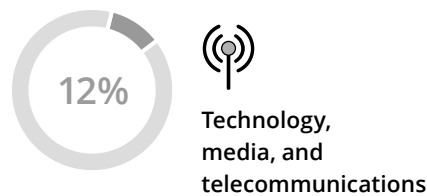
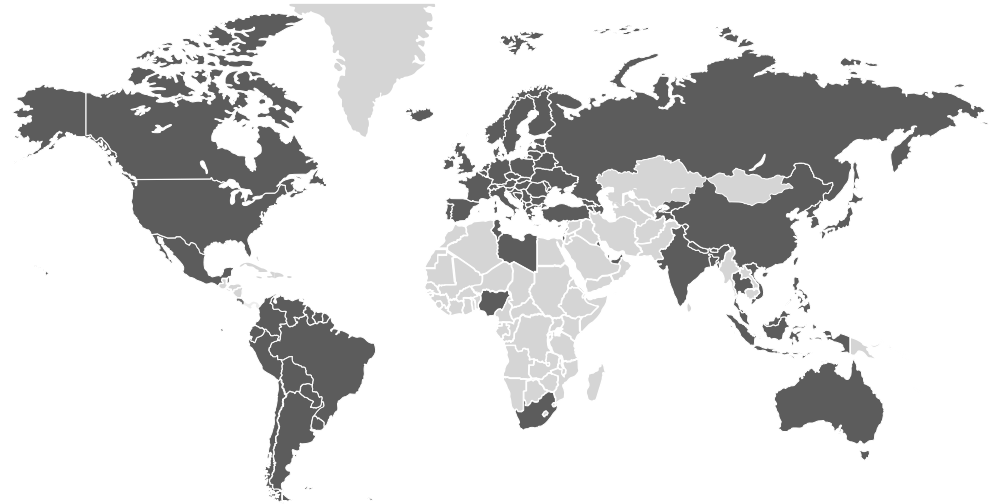
Organizations understand the importance of having a global payroll strategy that includes sourcing (e.g. consolidated 3rd party payroll providers), an internal service delivery model regardless of their sourcing strategy, and robust technologies, including next-generation technologies such as robotic process automation (RPA). Although many organizations still don't yet have complete visibility into their global payroll operations, they are starting to see a path and are getting closer.

Section 1

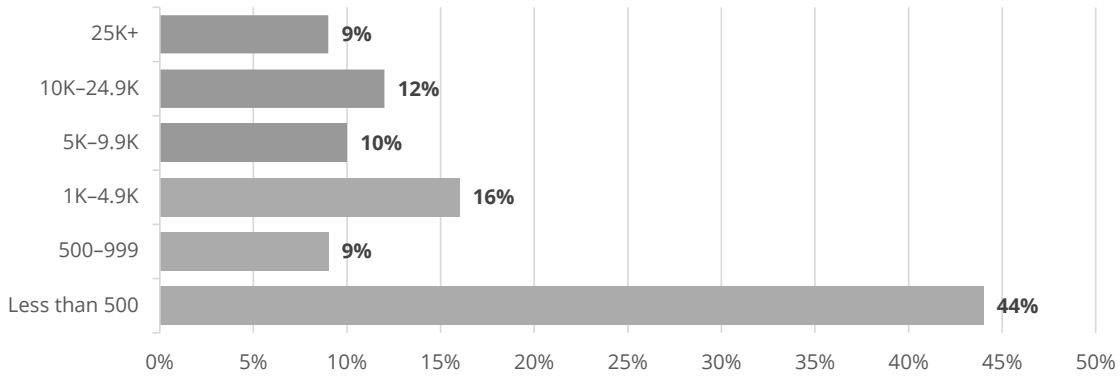
Demographics

Overview

This section provides an overview of the organizations that participated and allows us to analyze the responses across four dimensions (industry, employee population size, geography, and organizational structure). This section sets the foundation for the types of organizations that participated and how they are structured and staffed.



How many active employees do you have?

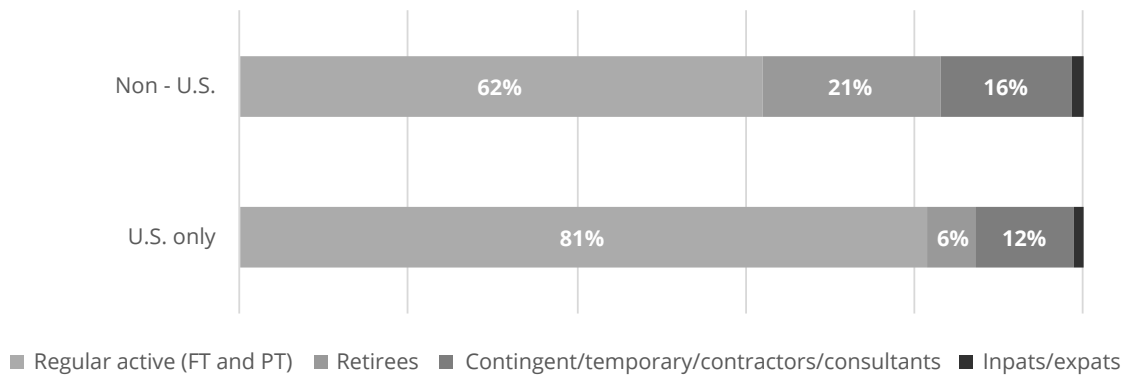


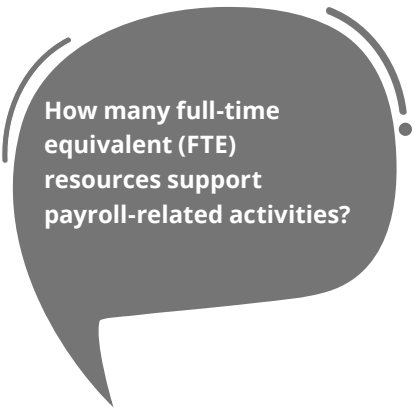
The employee population of respondents ranged between a couple hundred employees to a couple hundred thousand employees, with an average of about 6,700 employees.

How many active workers (e.g. regular active employees, retirees, contingent/temporary, and inpats/expats) do you have?

Deloitte is seeing a growth in the contingent workforce across geographies. When managed well, a contingent workforce allows for agile responses to changing market conditions, lower overall labor costs, and more organizational flexibility.

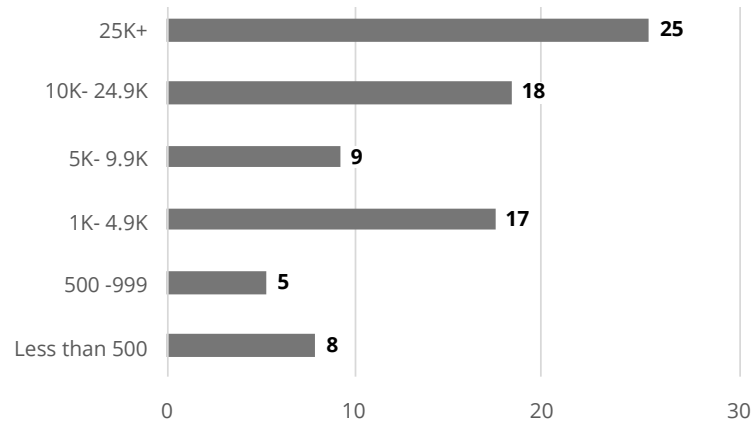
U.S. vs. Non-U.S.



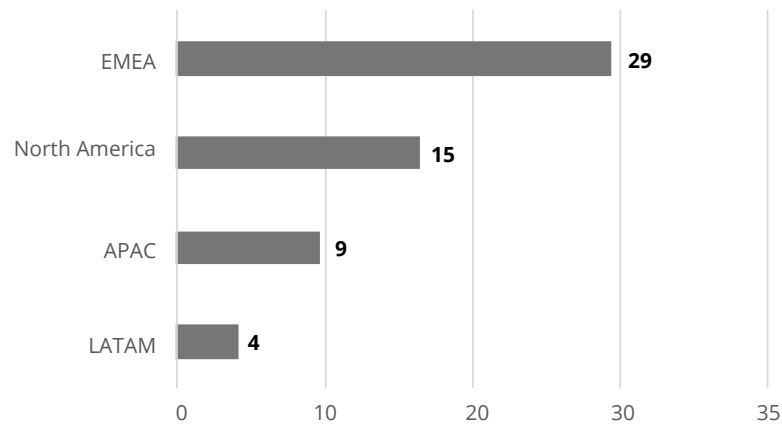


Typically, the larger the employee population size, the greater the number of employees payroll resources can support through economies of scale. The respondents with an employee population size between **1K** and **4.9K** are operating at a low efficiency rate.

By employee population



By region



WORKFORCE ANALYTICS: A CRITICAL EVALUATION



How Organizational Staff Size Influences HR Metrics



Leading People.
Leading Organizations.

WORKFORCE ANALYTICS: A CRITICAL EVALUATION

Introduction

HR professionals who move to a new organization that is larger or smaller than their previous organization often find changes in HR metrics. As companies grow in size, organizational life cycle theory suggests they face a range of problems, including HR problems.¹ For example, in small start-up organizations, when the focus is on firm survival, HR practices may appear unstructured and lack documentation, which can increase risk should a hiring decision or employment termination be legally challenged. Large organizations, which usually have established business strategies to reliably produce revenue, often institute formal business practices (such as formal job descriptions, established pay scales and standardized performance reviews) to manage that risk. Generally as staff size grows and organizations become complex, the HR function becomes more formalized and sophisticated.² In addition to staff size, the type of industry can often drive changes in HR metrics. In high-tech firms, where the demand for technical skills is high but available talent is low, cost-per-hire (CPH)³ is \$4,372.⁴ This CPH is high when compared with the food services and accommodations industry, which has a low CPH of \$2,967⁵ because the skills and talent are readily available.

Executives in HR and other functional areas attempt to fit policies and processes to business needs, yet the business needs vary depending on organizations' stages of development.⁶ HR professionals work to implement

new systems to help facilitate the success of those initiatives, often requiring significant change management support. HR professionals who work in small, medium or large organizations know staff size affects how they go about implementing HR initiatives. For example, implementing an employee appraisal system for a single-site organization of 100 employees is vastly different than implementing a system across multiple sites totaling 5,000 employees. However, as HR practices change to fit and support organizations' size and business environments, HR professionals may be unaware that key HR metrics also change. In this report, although the type of industry contributes to changes in HR data, the findings only focus on how changes in organizational size affect HR metrics.

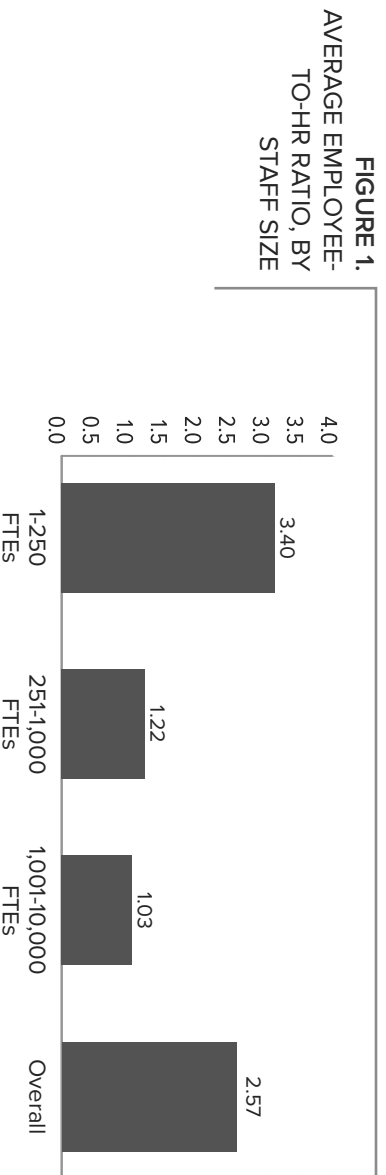
Unless noted otherwise, results presented in this report are from the 2014 SHRM Human Capital Database of over 2,000 organizations. Key HR metrics were compared against organizations of small (1-250 employees), medium (251-1000 employees) and large (1,001-10,000 employees) staff sizes.⁷ This report examines the following HR areas:

- HR-to-employee ratio.
- Percentage of HR staff in supervisory roles.
- HR-expense-to-FTE (full-time equivalent) ratio.
- Use of structured interviews.
- Time-to-fill.
- Employee tenure.

HR-to-Employee Ratio

- The HR-to-employee ratio compares HR staffing levels between organizations by showing the number of HR FTEs supporting 100 FTEs in an organization.⁸ The average HR-to-employee ratio was 2.57 for all organizations. As staff size increases, however, the HR-to-employee ratio decreases. For example, small organizations had a significantly higher HR-to-employee ratio of 3.40, compared with medium and large organizations that had ratios of 1.22 and 1.03, respectively.⁹ A large HR-to-employee ratio for small organizations suggests that it takes a minimum number of HR employees to deliver core HR services, such as recruiting, benefits and employee relations. But once a minimum number of HR staff members are hired, the incremental amount of HR FTEs required to support large organizations does not increase at the same rate.
- There are various reasons this difference in ratios exists as organizational size increases. First, although the ratio is smaller for larger organizations, the actual number of HR staff is greater. With more HR staff, there is more

flexibility to offset peak work demands in one HR area with staff from another. For example, during the labor-intensive process of recruiting, if extra help is needed, it is easier to temporarily pull HR FTEs from other functional areas, such as employee relations or benefits, for additional support. Second, roles for HR professionals in firms with large numbers of employees usually have higher degrees of specialization. In large organizations, HR departments may have multiple benefits professionals, but even within the benefits area, one FTE may be dedicated solely to managing retirement planning and another to managing health care. Such role specificity allows for greater efficiency and economies of scale, because more roles require more effort and more time to switch between tasks that are different from each other.¹⁰ Third, many HR departments have less staff because they outsource HR functions to a preferred employer organization (PEO) or other HR outsourcing vendors. When this occurs, the HR-to-employee ratio may decline, but actual HR expenses may go up to pay for outsourcing costs.



Source: Workforce Analytics: A Critical Evaluation: How Organizational Staff Size Influences HR Metrics (SHRM, 2015)

**Portland Public Schools
Ed Tech Substitute Pay Retro**

Exhibit B

Employee	Primary Org	Check Date	Check Number	990 RETROACTIVE PAY
100475	10112103	12/16/2022	951606	405.00
100499	24221013	12/16/2022	952330	37.50
100671	10112104	12/16/2022	951620	7.50
100718	10240006	12/16/2022	951773	142.50
100842	10120132	12/16/2022	292407	285.00
100849	23111004	12/16/2022	951650	322.50
100875	10220009	12/16/2022	951987	615.00
101369	10220031	12/16/2022	952380	22.50
101370	10230113	12/16/2022	952280	37.50
101427	10120132	12/16/2022	952795	547.50
101523	23111010	12/16/2022	952036	480.00
102244	10111006	12/16/2022	951751	360.00
102412	10230132	12/16/2022	952590	195.00
102433	10230131	12/16/2022	952467	217.50
102522	10230132	12/16/2022	952489	7.50
102585	10230113	12/16/2022	952353	75.00
102592	10231113	12/16/2022	952279	772.50
102933	10231112	12/16/2022	952260	75.00
102969	24221004	12/16/2022	951630	67.50
103014	10410009	12/16/2022	951953	442.50
103056	24221008	12/16/2022	951919	375.00
103190	10111010	12/16/2022	952061	67.50
103215	10229039	12/16/2022	952697	210.00
103327	10229039	12/16/2022	952678	210.00
103432	10220004	12/16/2022	951656	352.50
103490	10121031	12/16/2022	952421	22.50
103532	10220010	12/16/2022	952121	120.00
103702	10410012	12/16/2022	952246	142.50
103712	10230113	12/16/2022	952282	75.00
103822	10220009	12/16/2022	952014	105.00
103851	10111010	12/16/2022	952087	172.50
103907	10220032	12/16/2022	952515	67.50
103927	10220004	12/16/2022	951612	165.00
103984	10111011	12/16/2022	952168	120.00
104238	10111012	12/16/2022	952242	172.50
104243	10220013	12/16/2022	952355	300.00
104334	10230111	12/16/2022	952134	30.00
104654	10112109	12/16/2022	953032	45.00
104831	10231131	12/16/2022	952410	97.50
104872	10220013	12/16/2022	952339	472.50
105059	10229039	12/16/2022	952685	1,410.00

**Portland Public Schools
Ed Tech Substitute Pay Retro**

Exhibit B

Employee	Primary Org	Check Date	Check Number	990 RETROACTIVE PAY
105063	10111009	12/16/2022	952021	562.50
105145	24221013	12/16/2022	952308	187.50
105284	10230131	12/16/2022	952430	45.00
105623	24221013	12/16/2022	952286	442.50
105639	10220005	12/16/2022	951724	201.43
105670	24104290	12/16/2022	953019	135.00
105710	10231111	12/16/2022	952192	22.50
105755	10121031	12/16/2022	952396	75.00
105814	10230110	12/16/2022	952068	180.00
105912	10220004	12/16/2022	951618	30.00
105930	10230132	12/16/2022	952523	292.50
106098	10230113	12/16/2022	952317	82.50
106120	24822105	12/16/2022	951723	652.50
106121	24221006	12/16/2022	951767	1,455.00
106126	10230165	12/16/2022	951829	15.00
106138	10231112	12/16/2022	952244	375.00
106156	10220006	12/16/2022	951741	15.00
106176	10230110	12/16/2022	952031	75.00
106214	10220065	12/16/2022	952305	45.00
106258	10220065	12/16/2022	951846	15.00
106341	10111006	12/16/2022	951737	90.00
106424	10230112	12/16/2022	952254	150.00
106453	10230165	12/16/2022	951834	15.00
106487	10230165	12/16/2022	951862	15.00
106595	10231132	12/16/2022	952499	45.00
106602	10231104	12/16/2022	951644	45.00
106935	10230110	12/16/2022	952052	82.50
106953	10220032	12/16/2022	952613	97.50
107076	10220011	12/16/2022	292383	15.00
107191	10230110	12/16/2022	952046	45.00
107215	10111011	12/16/2022	952187	495.00
107235	10231103	12/16/2022	951583	90.00
107288	10111005	12/16/2022	951732	7.50
107368	24221010	12/16/2022	952069	45.00
107369	10231112	12/16/2022	952253	75.00
107398	10111008	12/16/2022	951906	787.50
107414	10231113	12/16/2022	952347	667.50
107470	10111065	12/16/2022	951825	75.00
107514	10222034	12/16/2022	952655	52.50
107543	10231113	12/16/2022	952293	382.50
107560	10220004	12/16/2022	951668	112.50

**Portland Public Schools
Ed Tech Substitute Pay Retro**

Exhibit B

Employee	Primary Org	Check Date	Check Number	990 RETROACTIVE PAY
107685	10231131	12/16/2022	952422	615.00
107747	10231113	12/16/2022	952337	67.50
107795	10230131	12/16/2022	952381	105.00
107864	10220010	12/16/2022	952119	45.00
107915	10230110	12/16/2022	952071	90.00
107948	26154190	12/16/2022	953015	255.00
108002	24221005	12/16/2022	951702	217.50
108116	10230132	12/16/2022	952532	210.00
108144	10229039	12/16/2022	952671	645.00
108214	24221031	12/16/2022	952401	59.97
108310	10120132	12/16/2022	952824	22.50
108371	10111013	12/16/2022	952371	120.00
108391	10410006	12/16/2022	951782	1,102.65
108404	10112108	12/16/2022	951907	172.50
108418	10112106	12/16/2022	951768	330.00
108433	10230111	12/16/2022	952131	67.50
108454	10111004	12/16/2022	951638	652.50
108573	10230132	12/16/2022	952586	262.50
108586	24221010	12/16/2022	952026	15.00
108659	24221010	12/16/2022	952060	34.28
108692	10111011	12/16/2022	952179	300.00
108783	10220013	12/16/2022	952304	52.50
108787	10230165	12/16/2022	951858	45.00
108810	26151104	12/16/2022	951663	1,147.50
108834	10112108	12/16/2022	951931	210.00
108903	10220008	12/16/2022	951920	75.00
108939	10112103	12/16/2022	951563	277.50
108969	10120132	12/16/2022	952788	82.50
108973	10230131	12/16/2022	952487	967.50
109063	24221009	12/16/2022	952012	15.00
109091	10220009	12/16/2022	952007	15.00
109102	10220065	12/16/2022	951873	7.50
109131	10112106	12/16/2022	953027	120.00
109157	10230110	12/16/2022	952120	105.00
109172	10111012	12/16/2022	952263	502.50
109183	10230131	12/16/2022	292393	52.50
109210	10231104	12/16/2022	951679	105.00
109213	10231104	12/16/2022	292361	105.00
109214	10231104	12/16/2022	951628	30.00
109220	10231104	12/16/2022	951625	15.00
109221	10410011	12/16/2022	952127	7.50

**Portland Public Schools
Ed Tech Substitute Pay Retro**

Exhibit B

Employee	Primary Org	Check Date	Check Number	990 RETROACTIVE PAY
109231	10213032	12/16/2022	952507	15.00
109707	10230132	12/16/2022	952514	157.50
109720	10230112	12/16/2022	952202	210.00
109797	23111003	12/16/2022	951581	7.50
109807	26100003	12/16/2022	951582	127.50
109827	23111009	12/16/2022	951998	367.50
109840	10111065	12/16/2022	951884	30.00
109859	10230113	12/16/2022	952332	75.00
109865	10231113	12/16/2022	952287	495.00
109874	24221013	12/16/2022	952281	105.00
109880	10121032	12/16/2022	952524	22.50
109909	10111013	12/16/2022	952309	112.50
109945	24221034	12/16/2022	952652	187.50
109973	26100003	12/16/2022	951573	45.00
109974	23111008	12/16/2022	951928	105.00
109984	10112109	12/16/2022	952013	142.50
110004	10230165	12/16/2022	951831	187.50
110018	10112110	12/16/2022	952025	172.50
110061	15661040	12/16/2022	952745	157.50
110068	24221012	12/16/2022	952243	562.50
110091	10220012	12/16/2022	952236	532.50
110093	10410090	12/16/2022	952999	52.50
110184	23111009	12/16/2022	952001	112.50
110200	10111011	12/16/2022	952172	127.50
110235	10212011	12/16/2022	952185	60.00
110311	10230110	12/16/2022	952080	22.50
110321	10111005	12/16/2022	951701	73.50
110359	10230110	12/16/2022	952083	97.50
110375	67261010	12/16/2022	952049	52.50
110453	10220032	12/16/2022	952593	210.00
110478	10220003	12/16/2022	951560	15.00
110479	23111065	12/16/2022	951847	465.00
110484	10111065	12/16/2022	951837	187.50
110503	10230165	12/16/2022	951814	15.00
110535	10230131	12/16/2022	952405	157.50
110544	26151232	12/16/2022	952558	165.00
110549	10111011	12/16/2022	952167	435.00
110552	67261008	12/16/2022	951916	30.00
110555	10230165	12/16/2022	951871	15.00
110557	10112109	12/16/2022	951981	270.00
110605	24221032	12/16/2022	952595	15.00

**Portland Public Schools
Ed Tech Substitute Pay Retro**

Exhibit B

Employee	Primary Org	Check Date	Check Number	990 RETROACTIVE PAY
110606	10111013	12/16/2022	952356	142.50
110610	10230110	12/16/2022	952086	15.00
110620	10230132	12/16/2022	952503	60.00
110630	23111008	12/16/2022	951908	105.00
110632	10230132	12/16/2022	952550	142.50
110649	10230112	12/16/2022	952262	300.00
110702	10120132	12/16/2022	951590	645.00
110718	10230132	12/16/2022	952602	165.00
110734	10230132	12/16/2022	952512	7.50
110802	24231032	12/16/2022	952501	120.00
110806	10220032	12/16/2022	952562	45.00
110809	10220011	12/16/2022	952173	15.00
110928	10112110	12/16/2022	952105	15.00
110962	10220031	12/16/2022	952465	22.50

**Portland Public Schools
Pay Averaging**

Exhibit C

Emp ID		Job	Retro Pay Avg Adustment
100475	Pay Avg	210.00	(967.72)
103432	Pay Avg	207.50	(945.30)
103436	Pay Avg	210.00	(863.71)
103702	Pay Avg	213.50	(1,002.58)
103712	Pay Avg	203.50	(459.47)
104334	Pay Avg	210.00	(1,009.27)
104459	Pay Avg	210.00	(1,009.26)
104831	Pay Avg	210.00	(751.88)
105063	Pay Avg	203.50	(843.68)
105284	Pay Avg	210.50	(1,005.36)
105912	Pay Avg	203.00	(486.30)
106098	Pay Avg	210.50	(956.65)
106156	Pay Avg	210.00	(933.88)
106214	Pay Avg	259.00	(1,594.45)
106258	Pay Avg	203.00	(712.97)
106595	Pay Avg	203.25	(670.44)
106935	Pay Avg	211.50	(932.15)
107554	Pay Avg	70.00	-
107587	Pay Avg	218.75	(1,045.14)
108307	Pay Avg	212.00	(909.02)
108586	Pay Avg	213.50	(820.62)
108692	Pay Avg	109.75	(403.16)
108939	Pay Avg	203.00	(810.90)
109187	Pay Avg	206.00	(725.41)
109803	Pay Avg	209.25	(987.26)
109865	Pay Avg	217.16	(948.66)
110004	Pay Avg	203.00	(659.59)
110376	Pay Avg	210.00	(726.49)
110535	Pay Avg	203.34	(634.92)

**Portland Public Schools
Retros Not Identified**

Exhibit D

Employee	Primary Org	Check Date	Check Number	990 RETROACTIVE PAY
110610	10230110	12/08/2022	0	980.85
103712	10230113	12/16/2022	952282	13.12
109865	10231113	12/16/2022	952287	22.06
106098	10230113	12/16/2022	952317	49.27
108586	24221010	12/16/2022	952026	80.33
103702	10410012	12/16/2022	952246	83.71
110535	10230131	12/16/2022	952405	114.44
106595	10231132	12/16/2022	952499	118.33
110004	10230165	12/16/2022	951831	121.80
106156	10220006	12/16/2022	951741	131.12
106935	10230110	12/16/2022	952052	133.92
105912	10220004	12/16/2022	951618	137.79
105063	10111009	12/16/2022	952021	141.24
104831	10231131	12/16/2022	952410	166.57
103432	10220004	12/16/2022	951656	271.92
109213	10231104	12/16/2022	292361	368.64
110018	10112110	12/16/2022	952025	387.82
106214	10220065	12/16/2022	952305	750.00
110557	10112109	12/16/2022	951981	1,364.93
100818	10120132	12/16/2022	292421	537.00
100982	10111004	12/16/2022	953129	500.00
102069	10120132	12/16/2022	953212	150.00
102561	10121032	12/16/2022	953161	240.00
103051	10111009	12/16/2022	953103	150.00
103705	10111005	12/16/2022	953057	1,000.00
103705	10111005	12/16/2022	951697	1.00
104113	10961032	12/16/2022	953178	130.00
104993	10111008	12/16/2022	953088	1,000.00
104993	10111008	12/16/2022	951917	1.00
105282	10231132	12/16/2022	953158	800.00
105399	10111009	12/16/2022	953385	1,001.08
106221	15661040	12/16/2022	953188	1.28
106303	10257090	12/16/2022	953278	1,365.00
107587	10213005	12/16/2022	953063	1,000.00
107587	10213005	12/16/2022	951720	8.95
107914	10120132	12/16/2022	953208	1,120.00
108234	10111006	12/16/2022	951755	113.56
108307	10230132	12/16/2022	952611	144.39
108452	10120132	12/16/2022	953220	150.00
109187	10111003	12/16/2022	951544	113.08
109803	10220004	12/16/2022	951689	1,441.50

**Portland Public Schools
Retros Not Identified**

Exhibit D

Employee	Primary Org	Check Date	Check Number	990 RETROACTIVE PAY
109964	10111010	12/16/2022	953106	500.00
110191	10231132	12/16/2022	953163	800.00
110507	10231103	12/16/2022	951531	214.26
110643	10120132	12/16/2022	953221	1,080.00
110716	26151108	12/16/2022	953091	350.00
110777	26151104	12/16/2022	953051	320.00
110799	24821611	12/16/2022	953272	1,125.00
110925	10112109	12/16/2022	952023	81.27
110943	10231113	12/16/2022	952320	1,249.01
110960	10121031	12/16/2022	292429	2,922.54
111018	10111010	12/16/2022	953336	5,492.46
100790	26151165	12/22/2022	953950	1,325.00
101980	26142631	12/22/2022	953966	10.80
104669	26142631	12/22/2022	953960	54.88
108150	10240013	12/22/2022	953958	42.67
108635	26142631	12/22/2022	953962	12.26
110218	26142631	12/22/2022	953959	82.08
111081	10120132	12/22/2022	953969	4,570.26
102508	10121032	12/30/2022	955291	30.00
103432	10220004	12/30/2022	954111	11.35
103712	10230113	12/30/2022	954743	3.03
104355	10410003	12/30/2022	953999	467.00
105063	10111009	12/30/2022	954479	1.51
105088	10410095	12/30/2022	955466	1,912.66
106595	10231132	12/30/2022	954964	1,243.39
106935	10230110	12/30/2022	954510	1.41
107587	10213005	12/30/2022	954175	20.67
108586	24221010	12/30/2022	954484	1,582.64
108679	10120132	12/30/2022	955271	1,432.00
108692	10111011	12/30/2022	954640	786.67
109187	10111003	12/30/2022	953994	1,564.02
109865	10231113	12/30/2022	954748	25.40
110376	10213031	12/30/2022	954938	1,349.78
111097	67261009	12/30/2022	954440	1,048.42
111134	67261009	12/30/2022	954424	59.68

Portland Public Schools

Exhibit E

**PPS Payroll Concerns Log
as of 1/24/23**

	Logged	Finalized	Outstanding	% Complete	Notes
Missing/Under Pay	388	308	80	79%	
Wage/Salary Concerns	315	275	40	87%	Includes retros
Stipends	264	242	22	92%	
Overpaid	20	20	0	100%	No funds collected
Benefits	120	66	54	55%	
Accruals	246	0	246		Accruals recalculated and reloaded in December - needs to be reviewed by SMG
Reimbursements	28	24	4	86%	
Total	1381	935	446	68%	Reflects multiple concerns logged by same individuals

	November	December	January	Total	
Logged Concerns	83	975	44	1102	The log did not start until 11/20. Concerns previous to then were communicated via email.

Portland Public Schools
Stipend Underpayments

Exhibit F

Employee ID	Activity	Stipend Amount	Paid to 12/02/22	Underpaid	Correction Date
103132	EL Tchr Ldr	3,000.00	285.00	2,715.00	1/31/2023
104320	Float 5 - AP Coord - C	2,582.00	262.50	2,319.50	12/30/2022
103350	EL Tchr Ldr	1,500.00	255.00	1,245.00	12/30/2022
105481	O/DR Learn Liaison	1,523.00	157.17	1,365.83	12/30/2022
102517	Bldg Liaison/ACAA Policy Imp	1,500.00	50.00	1,450.00	12/16/2022
101616	Tchr Ldr Lvl B	10,500.00	-	10,500.00	12/16/2022
104131	ELA Tchr Ldr	9,000.00	-	9,000.00	12/30/2022
104789	Breathe Tchr Ldr	9,000.00	-	9,000.00	12/30/2022
108066	Loc Black Hist Tchr Ldr	6,000.00	-	6,000.00	1/27/2023
108120	Building Ldr Stip	4,500.00	-	4,500.00	12/16/2022
108737	Building Ldr Stip	4,500.00	-	4,500.00	12/16/2022
109690	Yearbook - C	4,303.00	-	4,303.00	12/30/2022
103947	EL Tchr Ldr	3,000.00	-	3,000.00	12/30/2022
108685	EL Tchr Ldr	3,000.00	-	3,000.00	12/30/2022
109224	EL Tchr Ldr	3,000.00	-	3,000.00	12/30/2022
107670	Float 6 - Stud Cncl Adv - C	2,582.00	-	2,582.00	1/13/2023
110464	Float 7 - Math Team Asst Coach - C	2,582.00	-	2,582.00	12/16/2022
102867	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
103997	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
106390	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
106626	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
107340	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
107956	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
108810	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
109264	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
110044	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
110071	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
110823	O/DR Learn Liaison	1,523.00	-	1,523.00	12/30/2022
100356	Bldg Liaison/ACAA Policy Imp	1,500.00	-	1,500.00	12/16/2022
101463	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
101555	EL Tchr Ldr	1,500.00	-	1,500.00	1/13/2023
103675	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
103897	Bldg Liaison/ACAA Policy Imp	1,500.00	-	1,500.00	12/16/2022
104724	Bldg Liaison/ACAA Policy Imp	1,500.00	-	1,500.00	12/16/2022
106308	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
106605	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
106829	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
107107	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
107107	Bldg Liaison/ACAA Policy Imp	1,500.00	-	1,500.00	12/16/2022
107212	Bldg Liaison/ACAA Policy Imp	1,500.00	-	1,500.00	12/16/2022
108053	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
108132	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
110126	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
110267	Bldg Liaison/ACAA Policy Imp	1,500.00	-	1,500.00	12/16/2022
110464	Bldg Liaison/ACAA Policy Imp	1,500.00	-	1,500.00	12/16/2022
110823	EL Tchr Ldr	1,500.00	-	1,500.00	12/30/2022
105811	Intl Club - C	1,291.00	-	1,291.00	12/16/2022
101254	PEA Course Stip - UStnd the Imp of Pov	1,250.00	-	1,250.00	12/16/2022
104513	PEA Course Stip - UStand Pov	1,250.00	-	1,250.00	TBD
105110	EL Tchr Ldr	500.00	-	500.00	12/30/2022
107320	EL Tchr Ldr	500.00	-	500.00	12/30/2022
109968	EL Tchr Ldr	500.00	-	500.00	12/30/2022
111096	Football Asst - B	1,063.00	-	1,063.00	12/16/2022
100236	Tennis - G	1,420.00	-	1,420.00	12/16/2022
108298	Boys Tennis - G	1,420.00	-	1,420.00	12/9/2022
105464	Snr Class Advisor	2,582.00	471.22	2,110.78	TBD

Portland Public Schools
Stipend Overpayments

Exhibit F

Employee ID	Activity	Stipend Amount	Paid to 12/02/22	Overpaid
101273	Drama Fall /Wint - C	7,743.00	8,743.00	1,000.00
108758	Bldg Tech Coord 3 - C	543.50	1,087.00	1,432.39
109156	Float 1 - NHS - C	1,291.00	1,355.55	64.55
109224	Elem Coord Diff 3 - CR Team - C	543.50	1,087.00	1,086.00
109754	Debate - C	2,582.00	5,164.00	2,582.00
109781	Asst (Diving) (0.50) - B/G	1,291.00	1,323.28	32.28
109809	Math Team - C	3,443.00	3,579.63	136.63
110168	Elem Coord Diff 3 - CR Team - C	543.50	1,087.00	1,087.00
110409	Elem Coord Diff 1 - CR Team Coach - C	543.50	1,087.00	1,086.00
103794	Football Asst - B	3,459.21	6,918.42	3,549.21
102585	Soccer GR 7 - B	2,839.00	6,224.42	2,839.00
104831	Soccer Asst - B	3,098.00	6,196.00	3,098.00
111073	Football Asst - B	3,407.58	5,111.37	1,703.79
110480	Cross Country - B	1,893.00	3,393.00	1,750.00
103101	Boys Cross Country - B	1,893.00	3,313.00	1,420.00
110561	Cheer Fall - G	4,304.00	4,439.00	135.00

Employee ID	School Position	FY23 Pro-rated		YTD Amount	
		Amount	Amount Due	Paid to 12/16	Paid on 12/16
105088	Student Support Services Coordinator	500.00	250.00	250.00	250.00
101058	Principal	600.00	300.00	300.00	300.00
101981	Executive Assistant	600.00	300.00	300.00	300.00
102394	Lead Administrative Asst	600.00	300.00	300.00	300.00
103014	EL Ed Tech	500.00	300.00	200.00	200.00
103702	EL Ed Tech	500.00	300.00	200.00	200.00
103745	Lead Administrative Asst	600.00	300.00	300.00	300.00
103790	Director of Language Acquisition/World Language	600.00	300.00	300.00	300.00
103962	Lead Administrative Asst	600.00	300.00	300.00	300.00
103964	Principal	600.00	300.00	300.00	300.00
104155	Co-Principal	600.00	300.00	300.00	300.00
104248	Teacher Leader	600.00	300.00	300.00	300.00
105046	Teacher Leader	600.00	300.00	300.00	300.00
105266	Principal	600.00	300.00	300.00	300.00
105300	Principal	600.00	300.00	300.00	300.00
105601	Teacher Leader	600.00	300.00	300.00	300.00
106023	Logistics Manager	600.00	300.00	300.00	300.00
106287	Principal	600.00	300.00	300.00	300.00
106314	Principal	600.00	300.00	300.00	300.00
106617	Director of Intervention Strategy/Title I Coordinator	600.00	300.00	300.00	300.00
106901	Director	600.00	300.00	300.00	300.00
106956	PHS Make It Happen! Academic Coordinator	500.00	300.00	200.00	200.00
107106	Director Secondary Access and Outcomes	600.00	300.00	300.00	300.00
107490	Asst Principal	600.00	300.00	300.00	300.00
107760	PHS Extended Learning Coordinator	500.00	300.00	200.00	200.00
107797	Asst Principal	600.00	300.00	300.00	300.00
107859	Asst Principal	600.00	300.00	300.00	300.00
108225	Asst Supt for Teaching & Learning/Chief Academic Officer	600.00	300.00	300.00	300.00
108380	Asst Principal	600.00	300.00	300.00	300.00
108459	Director of Clinical and Behavioral Supports/Social Emotional Learning	600.00	300.00	300.00	300.00
108513	Director of Diversity, Equity, and Inclusion	600.00	300.00	300.00	300.00
108648	Co-Principal	600.00	300.00	300.00	300.00
108692	EL Ed Tech	500.00	300.00	200.00	200.00
108971	Director of Curriculum, Assessment, and Instruction	600.00	300.00	300.00	300.00
109112	Asst Superintendent of School Mgmt	600.00	300.00	300.00	300.00
109195	Asst Principal	600.00	300.00	300.00	300.00
109203	Principal	600.00	300.00	300.00	300.00
109807	EL Ed Tech	500.00	300.00	200.00	200.00
109966	Asst Principal	600.00	300.00	300.00	300.00
109973	EL Ed Tech	500.00	300.00	200.00	200.00
110037	Summer and Extended Learning Coordinator	600.00	300.00	300.00	300.00
110192	EL Ed Tech	500.00	300.00	200.00	200.00
110345	Principal	600.00	300.00	300.00	300.00
110396	Technology Integration Coordinator	600.00	300.00	300.00	300.00
110544	EL Ed Tech	500.00	300.00	200.00	200.00
110725	Director of PreK	600.00	300.00	300.00	300.00
110879	Operations Manager	600.00	300.00	300.00	300.00
110904	CBHS Make It Happen! Site Coordinator	500.00	300.00	200.00	200.00
110929	Principal	600.00	300.00	300.00	300.00
110974	DHS Make It Happen! Site Coordinator	500.00	300.00	200.00	200.00
110988	Assistant Director of Behavioral and Clinical Supports	600.00	300.00	300.00	300.00
110993	Principal	600.00	300.00	300.00	300.00
110941	Lead Administrative Asst	550.00	300.00	250.00	250.00
109244	Athletic Director	780.00	390.00	390.00	390.00
110914	Family & Community Engagement Specialist	60.00	-	60.00	-
107518	Family & Community Engagement Specialist	240.00	120.00	120.00	60.00
109233	Student Support Services Coordinator	500.00	300.00	200.00	137.50
109192	Asst Special Ed Director	600.00	300.00	300.00	225.00
109988	Special Ed Director	600.00	300.00	300.00	225.00
110973	Asst Special Ed Director	600.00	300.00	300.00	225.00
104013	Family & Community Engagement Specialist	360.00	180.00	180.00	90.00
104460	Family & Community Engagement Specialist	360.00	180.00	180.00	90.00
110663	Family & Community Engagement Specialist	360.00	180.00	180.00	90.00
102510	Senior Directory Network Engineer	600.00	300.00	300.00	200.00
105670	Resources & Distribution Coordinator	600.00	300.00	300.00	200.00
109253	Family & Community Engagement Specialist	360.00	180.00	180.00	70.00
110093	Family & Community Engagement Specialist	360.00	180.00	180.00	70.00
107132	Language Access Coordinator	480.00	240.00	240.00	120.00

108096	Family & Community Engagement Specialist	480.00	240.00	240.00	120.00
108609	Family & Community Engagement Specialist	360.00	180.00	180.00	40.00
100930	Data Specialist	600.00	200.00	400.00	250.00
101504	Induction, Mentoring, and Recertification Coordinator	600.00	300.00	300.00	150.00
101640	Director of Communications/Community Outreach	600.00	300.00	300.00	150.00
103276	Computer Technician	600.00	300.00	300.00	150.00
104291	Family & Community Engagement Specialist	600.00	300.00	300.00	150.00
106796	Family & Community Engagement Specialist	600.00	300.00	300.00	150.00
107046	BIPOC Coordinator	600.00	300.00	300.00	150.00
107240	Family & Community Engagement Specialist	600.00	300.00	300.00	150.00
107696	IT Service Manager	600.00	300.00	300.00	150.00
107709	Family & Community Engagement Specialist	600.00	300.00	300.00	150.00
108431	Family & Community Engagement Specialist	600.00	300.00	300.00	150.00
108744	Computer Technician	600.00	300.00	300.00	150.00
110059	Computer Technician	600.00	300.00	300.00	150.00
110222	Computer Technician	600.00	300.00	300.00	150.00
110891	Asst Facilities Director	600.00	300.00	300.00	150.00
107523	Director of HR	600.00	360.00	240.00	90.00

**Portland Public Schools
PPS Benefit Status Matrix**

Exhibit G

Benefit	Contributions Wired to Vendor	EE Data Submitted to Vendor	Reconciled by PPS	Reconciled by Vendor	Notes
MePERS - Retirement					
August	YES	YES	YES	YES	Previously wired by City of Portland
September	YES	YES	YES	YES	Previously wired by City of Portland
October	YES	YES	YES	In progress-1 Person is holding it up	Submitted & Wire transmitted 1/13/23
November	YES	In progress	In progress	PLD is Complete/ Working Through Teachers	Wire transmitted 1/13/23
December	YES	In progress	In progress	PLD is Complete/ Working Through Teachers	Wire transmitted 1/13/23
MePERS - Life Insurance					
August	YES	YES	YES	YES	Previously wired by City of Portland
September	YES	YES	YES	YES	Previously wired by City of Portland
October	YES	YES	YES	In progress	Submitted 1/13/23
November	YES	YES	YES	In progress	Submitted 1/13/23
December	YES	YES	YES	In progress	Submitted 1/13/23
MSMA - FSA					
October	YES	YES	YES	YES	Submitted 1/13/23
November	YES	YES	YES	YES	Submitted 1/13/23
December	YES	YES	YES	YES	Submitted 1/13/23
Administrative Partners - 403b					
October	YES	YES	YES	YES	Posted to accounts. Significantly Overfunded
November	YES	YES	YES	YES	Takes Admin Partners 10-15 Days to reconcile and post to EE accts.
December	YES	YES	YES	YES	Takes Admin Partners 10-15 Days to reconcile and post to EE accts.
Health Insurance					
Health Insurance	EE Overcharged	EE Undercharged	Corrected	Collected	Notes
ED Tech/Non Base	5		12/30/2022	Paid Back	Overpayments refunded on 12/30/22
ED Tech/Non Base		40	1/13/2023	Adjusted-No reach back	
BASE		8	1/27/2023	Adjusted-No reach back	