

Board Office Use: Legislative File Info.	
File ID Number	20-0109
Introduction Date	2/12/2020
Enactment Number	20-0186
Enactment Date	2/12/2020 lf



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# 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 December 31, 2019

**Action Requested** Ratification by the Board of Education of Payroll Warrants and Direct Deposits - i.e., 865 Payroll Consolidated Checks printed and 6,871 Direct Deposits made - Fiscal Year 2019-2020, in the cumulative Amount of \$18,814,465.10, from December 1, 2019 through December 31, 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., 865 Payroll Consolidated Checks printed and 6,871 Direct Deposits made - Fiscal Year 2019-2020, in the cumulative Amount of \$18,814,465.10, from December 1, 2019 through December 31, 2019, as reflected in Exhibit 1.

**Attachments** Exhibit 1: Pay01a—Payroll Summary by Org - Fiscal Year 2019-2020 - As of December 31, 2019.

Pay Date 12/02/2019 through 12/31/2019

Fiscal Year 2019/20

EARNINGS by Earnings Code	Income	Adjustments
Regular	28,463,418.45	198.15-
Miscellaneous	47,562.58	114,963.54
YTD		110,072.65-
<b>TOTAL</b>	<b>28,510,981.03</b>	<b>4,692.74</b>

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	2,628,352.21		2,628,352.21	25,207,938.94
State W/H	883,839.06		883,839.06	25,149,784.90
Social Security	523,794.83	523,732.84	1,047,527.67	8,510,180.71
Medicare	407,814.52	407,814.51	815,629.03	28,125,038.68
Addtl Medicare	681.81		681.81	75,756.24
Unemployment Ins		14,232.89	14,232.89	28,464,602.30
Workers' Comp		1,705,150.13	1,705,150.13	28,419,172.65
<b>SUBTOTAL</b>	<b>4,444,482.43</b>	<b>2,650,930.37</b>	<b>7,095,412.80</b>	

EARNINGS by Group	Income	Adjustments
YTD		198.15-
DomesticPartner		21,785.21
SubPay	568,642.07	
Docks	90,903.11-	
Addl Comp	22,443.92	
Hourly Earnings	15,252.40	
WCOMP Adjs		68,254.49-
Misc		2,075.00
Misc Gross Adjs	45,411.58	49,285.17
OT	258,070.76	
Longevity	20,653.02	
CIL	31,350.00	
Reg Earnings	26,365,685.14	
Stipends	715,211.96	
Student Workers	2,151.00	
Vacation Payoff	142,703.68	
Extra Duty	414,308.61	
<b>TOTAL</b>	<b>28,510,981.03</b>	<b>4,692.74</b>

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	339,225.54	954,323.61	1,293,549.15	4,840,609.49
PERS New Members	251,013.43	701,134.67	952,148.10	3,562,416.27
STRS	1,171,573.77	1,954,473.85	3,126,047.62	11,429,780.01
STRS PEPRA 2013	718,035.24	1,203,075.39	1,921,110.63	7,036,243.91
Tax Sheltered Ann.	635,333.63		635,333.63	
Deferred Comp	31,896.57		31,896.57	
Health & Welfare	2,137.60	847,449.51	849,587.11	
Miscellaneous	950.00		950.00	
Supplemental Insuran	170.68		170.68	
Section 125	91,410.98		91,410.98	
Voluntary PERS	442.20		442.20	
Voluntary STRS	1,776.92		1,776.92	
Alternative Retireme	13,237.00	13,142.31	26,379.31	352,980.97
<b>SUBTOTAL</b>	<b>3,257,203.56</b>	<b>5,673,599.34</b>	<b>8,930,802.90</b>	

EARNINGS	Person Type	Female Employees
Certificated	3,058	19,281,023.54
Classified	2,342	9,229,759.34
<b>TOTAL</b>	<b>5,400</b>	<b>28,510,782.88</b>

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	38,012.00	222,556.60	260,568.60	
Dues & Memberships	363,792.17		363,792.17	5,115,219.50
Garnishments	97,447.04		97,447.04	257,607.67
Health & Welfare	16,556.20	5,315,725.54	5,332,281.74	
Miscellaneous	77,630.12		77,630.12	2,501,901.16
Supplemental Insuran	112,575.32		112,575.32	
Summer Pay	1,288,618.94		1,288,618.94	7,836,105.40
<b>SUBTOTAL</b>	<b>1,994,631.79</b>	<b>5,538,282.14</b>	<b>7,532,913.93</b>	

Selection Grouped by Org, Filtered by (Org = 30, Fiscal Year = 2020, Starting Pay Date = 12/1/2019, Ending Pay Date = 12/31/2019)

ESCAPE ONLINE

Pay Date 12/02/2019 through 12/31/2019

Fiscal Year 2019/20

TOTALS 9,696,317.78 13,862,811.85 23,559,129.63

Vendor Summary for Pay Date 12/02/2019 thru 12/31/2019

Vendor Checks	24,472,346.05	583
Vendor Liabilities	16,443,139.84	223
	<b>40,915,485.89</b>	<b>806</b>

Cancel/Reissue for Process Date 12/02/2019 thru 12/31/2019

Reissued	12,063.64	8		
Cancel Checks	25,324.31-	16	Cancel ACH	2,940.67- 2
Void ACH				

BALANCING DATA

		18,814,465.10	Net Pay
Gross Earnings	28,510,782.88	9,696,317.78	Deductions
District Liability	13,862,811.85	13,862,811.85	Contributions
	<b>42,373,594.73</b>	<b>42,373,594.73</b>	

NET

Direct Deposits	17,356,256.26	6,871
Checks	1,486,373.82	865
Partial Net ACH	100.00	1
Negative Net	28,264.98-	18
Check Holds		
Zero Net		25
<b>TOTAL</b>	<b>18,814,465.10</b>	<b>7,779</b>



2/13/2020

Jody London  
President, Board of Education



2/13/2020

Kyla Johnson Trammell  
Secretary, Board of Education