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**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent
 Marcus Battle, Chief Business Officer
 Ofelia Roxas, CPA, Chief Financial Officer *OR*

Board Meeting Date December 12, 2018

Subject Payroll Warrants and Direct Deposits—Fiscal Year 2018-2019 - As of August 31, 2018

Action Requested Ratification by the Board of Education of Payroll Warrants and Direct Deposits - i.e., 992 Payroll Consolidated Checks printed and 5,212 Direct Deposits made - Fiscal Year 2018-2019, in the cumulative Amount of \$16,685,634.53, from August 1, 2018 through August 31, 2018, 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 Pay01 Payroll Summary by Org 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., 992 Payroll Consolidated Checks printed and 5,212 Direct Deposits made -Fiscal Year 2018-2019, in the cumulative Amount of \$16,685,634.53, from August 1, 2018 through August 31, 2018, as reflected in Exhibit 1.

Attachments

- Exhibit 1: Pay01a Payroll Summary by Org -Fiscal Year 2018-2019 - As of August 31, 2018

Pay Date 08/01/2018 through 08/31/2018 Fiscal Year 2018/19

EARNINGS by Earnings Code	Income	Adjustments
Regular	25,245,006.99	
Miscellaneous	11,342.24	17,860.77-
YTD		10,265.02
TOTAL	25,256,349.23	7,595.75-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	2,315,757.14		2,315,757.14	22,272,728.98
State W/H	808,046.47		808,046.47	22,272,139.83
Social Security	457,407.83	457,407.83	914,815.66	7,376,087.42
Medicare	360,938.52	360,938.52	721,877.04	24,890,771.21
Unemployment Ins		12,623.49	12,623.49	25,244,810.61
Workers' Comp		1,511,900.04	1,511,900.04	25,196,855.71
SUBTOTAL	3,942,149.96	2,342,869.88	6,285,019.84	

EARNINGS by Group	Income	Adjustments
DomesticPartner		589.15
SubPay	378,836.98	
Docks	1,124.26-	
Addl Comp	20,687.51	
Hourly Earnings	933.64	
WCOMP Adjs		20,619.35-
Misc		2,230.00
Misc Gross Adjs	2,485.14	10,204.45
OT	377,587.73	
Longevity	15,296.45	
CIL	20,400.00	
Reg Earnings	23,714,720.16	
Summer School	294,447.89	
Stipends	373,632.65	
Student Workers	8,857.10	
Extra Duty	49,588.24	
TOTAL	25,256,349.23	7,595.75-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	307,108.30	791,136.76	1,098,245.06	4,370,826.16
PERS New Members	169,757.63	433,802.83	603,560.46	2,401,131.77
STRS	1,132,852.64	1,799,368.49	2,932,221.13	11,054,255.36
STRS PEPRA 2013	627,013.64	1,000,272.91	1,627,286.55	6,144,106.53
Tax Sheltered Ann.	604,865.73		604,865.73	
Deferred Comp	28,330.89		28,330.89	
Health & Welfare	2,774.10	890,506.76	893,280.86	
Supplemental Insuran	196.38		196.38	
Section 125	71,870.54		71,870.54	
Voluntary PERS	43.48		43.48	
Voluntary STRS	3,286.23		3,286.23	
Alternative Retireme	13,005.35	13,002.34	26,007.69	346,805.52
SUBTOTAL	2,961,104.91	4,928,090.09	7,889,195.00	

EARNINGS	Person Type	Female Employees
Certificated	2,885	17,623,483.89
Classified	2,211	7,632,865.34
TOTAL	5,096	25,256,349.23

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	25,643.00	176,225.84	201,868.84	
Dues & Memberships	334,575.75		334,575.75	5,260,735.38
Garnishments	99,369.41		99,369.41	306,774.62
Health & Welfare	11,518.28	4,082,833.71	4,094,351.99	
Miscellaneous	13,845.63		13,845.63	2,915,711.37
Supplemental Insuran	90,209.05		90,209.05	
Summer Pay	1,092,298.71		1,092,298.71	6,737,017.39
SUBTOTAL	1,667,459.83	4,259,059.55	5,926,519.38	

Pay Date 08/01/2018 through 08/31/2018

Fiscal Year 2018/19

TOTALS 8,570,714.70 11,530,019.52 20,100,734.22

Vendor Summary for Pay Date 08/01/2018 thru 08/31/2018		
Vendor Checks	20,654,897.52	525
Vendor Liabilities	13,771,756.81	131
	34,426,654.33	656

Cancel/Reissue for Process Date 08/01/2018 thru 08/31/2018		
Reissued	9,985.67	8
Cancel Checks	9,985.67-	8
Void ACH		

BALANCING DATA		
	16,685,634.53	Net Pay
Gross Earnings	25,256,349.23	8,570,714.70 Deductions
District Liability	11,530,019.52	11,530,019.52 Contributions
	36,786,368.75	36,786,368.75

NET		
Direct Deposits	14,325,920.11	5,212
Checks	2,369,700.09	992
Partial Net ACH		
Negative Net	9,985.67-	8
Check Holds		
Zero Net		11
TOTAL	16,685,634.53	6,223