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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 November 30, 2018

Action Requested Ratification by the Board of Education of Payroll Warrants and Direct Deposits - i.e., 926 Payroll Consolidated Checks printed and 6,862 Direct Deposits made - Fiscal Year 2018-2019, in the cumulative Amount of \$18,406,160.58, from November 1, 2018 through November 30, 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 Pay01a 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., 926 Payroll Consolidated Checks printed and 6,862 Direct Deposits made - Fiscal Year 2018-2019, in the cumulative Amount of \$18,406,160.58, from November 1, 2018 through November 30, 2018, as reflected in Exhibit 1.

Attachments

- Exhibit 1: Payroll Summary by Org - Fiscal Year 2018-2019 - As of November 30, 2018

Pay Date 11/02/2018 through 11/30/2018

Fiscal Year 2018/19

EARNINGS by Earnings Code	Income	Adjustments
Regular	27,834,181.01	
Miscellaneous	2,625.92	32,893.02-
TOTAL	27,836,806.93	32,893.02-

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	2,480,571.16		2,480,571.16	24,583,737.45
State W/H	845,435.16		845,435.16	24,565,043.58
Social Security	527,625.20	527,625.20	1,055,250.40	8,512,435.63
Medicare	396,861.81	396,861.81	793,723.62	27,369,624.01
Addtl Medicare	264.00		264.00	29,333.30
Unemployment Ins		13,918.61	13,918.61	27,833,984.63
Workers' Comp		1,666,490.84	1,666,490.84	27,774,820.04
SUBTOTAL	4,250,757.33	2,604,896.46	6,855,653.79	

EARNINGS by Group	Income	Adjustments
DomesticPartner		18,693.87
SubPay	1,021,323.89	
Docks	78,874.31-	
Addl Comp	23,624.86	
Hourly Earnings	21,814.81	
WCOMP Adjs		67,408.43-
Misc		2,053.00
Misc Gross Adjs		13,768.54
OT	306,599.50	
Longevity	19,321.01	
CIL	29,100.00	
Reg Earnings	25,927,705.91	
Summer School	64.80	
Stipends	324,518.30	
Student Workers	2,625.92	
Vacation Payoff	508.06	
Extra Duty	238,474.18	
TOTAL	27,836,806.93	32,893.02-

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	361,452.87	931,215.96	1,292,668.83	5,156,899.44
PERS New Members	225,093.78	576,377.25	801,471.03	3,198,027.89
STRS	1,211,745.13	1,926,147.54	3,137,892.67	11,836,609.31
STRS PEPRA 2013	621,601.12	991,636.47	1,613,237.59	6,091,140.44
Tax Sheltered Ann.	663,256.65		663,256.65	
Deferred Comp	26,780.89		26,780.89	
Health & Welfare	3,342.89	878,717.31	882,060.20	
Miscellaneous	13,882.99-		13,882.99-	
Supplemental Insuran	196.38		196.38	
Section 125	80,996.77		80,996.77	
Voluntary PERS	398.02		398.02	
Voluntary STRS	4,091.39		4,091.39	
Alternative Retireme	19,282.02	19,215.33	38,497.35	514,184.14
SUBTOTAL	3,204,354.92	5,323,309.86	8,527,664.78	

EARNINGS	Person Type	Female Employees
Certificated	3,316	18,616,806.52
Classified	2,319	9,220,000.41
TOTAL	5,635	27,836,806.93

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	30,929.00	235,879.39	266,808.39	
Dues & Memberships	373,358.45		373,358.45	5,900,007.93
Garnishments	118,603.48		118,603.48	380,675.91
Health & Welfare	19,861.92	4,781,045.52	4,800,907.44	
Miscellaneous	25,557.63		25,557.63	3,073,491.62
Supplemental Insuran	109,442.34		109,442.34	
Summer Pay	1,224,826.73		1,224,826.73	7,496,274.60
SUBTOTAL	1,902,579.55	5,016,924.91	6,919,504.46	

Pay Date 11/02/2018 through 11/30/2018

Fiscal Year 2018/19

TOTALS 9,357,691.80 12,945,131.23 22,302,823.03

Vendor Summary for Pay Date 11/02/2018 thru 11/30/2018

Vendor Checks	23,716,805.83	569
Vendor Liabilities	15,568,102.81	173
	<u>39,284,908.64</u>	<u>742</u>

Cancel/Reissue for Process Date 11/02/2018 thru 11/30/2018

Reissued	18,812.80	8		
Cancel Checks	23,817.73-	11	Cancel ACH	6,053.47- 1
Void ACH				

BALANCING DATA

		18,479,115.13	Net Pay
Gross Earnings	27,836,806.93	9,357,691.80	Deductions
District Liability	12,945,131.23	12,945,131.23	Contributions
	<u>40,781,938.16</u>	<u>40,781,938.16</u>	

NET

Direct Deposits	17,015,244.53	6,990
Checks	1,493,741.80	1,072
Partial Net ACH		
Negative Net	29,871.20-	12
Check Holds		
Zero Net		10
TOTAL	18,479,115.13	8,084



Kyla Johnson-Trammell
Secretary, Board of Edcation



Aimee Eng, President, Board of Education