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**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Gina Murphy-Garrett, Sr., Executive Director

**Board Meeting Date** May 22, 2019

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

**Action Requested** Ratification by the Board of Education of Payroll Warrants and Direct Deposits - i.e., 845 Payroll Consolidated Checks printed and 6,914 Direct Deposits made - Fiscal Year 2018-2019, in the cumulative Amount of \$18,154,114.18, from December 1, 2018 through December 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 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., 845 Payroll Consolidated Checks printed and 6,914 Direct Deposits made - Fiscal Year 2018-2019, in the cumulative Amount of \$18,154,114.18, from December 1, 2018 through December 31, 2018, as reflected in Exhibit 1.

**Attachments**

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

Pay Date 12/04/2018 through 12/29/2018

Fiscal Year 2018/19

TOTALS	9,290,760.54	12,943,686.74	22,234,447.28
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## Vendor Summary for Pay Date 12/04/2018 thru 12/29/2018

Vendor Checks	23,618,664.06	628
Vendor Liabilities	15,536,973.75	260
	<u>39,155,637.81</u>	<u>888</u>

## BALANCING DATA

		18,154,114.18	Net Pay
Gross Earnings	27,444,874.72	9,290,760.54	Deductions
District Liability	12,943,686.74	12,943,686.74	Contributions
	<u>40,388,561.46</u>	<u>40,388,561.46</u>	

## Cancel/Reissue for Process Date 12/04/2018 thru 12/29/2018

Reissued	34,800.84	14		
Cancel Checks	47,069.82-	19	Cancel ACH	27,541.35-
Void ACH				2

## NET

Direct Deposits	16,921,190.53	6,914
Checks	1,307,534.82	845
Partial Net ACH		
Negative Net	74,611.17-	21
Check Holds		
Zero Net		9
<b>TOTAL</b>	<b>18,154,114.18</b>	<b>7,789</b>

Pay Date 12/04/2018 through 12/29/2018

Fiscal Year 2018/19

EARNINGS by Earnings Code	Income	Adjustments
Regular	27,439,355.20	
Miscellaneous	5,519.52	376,835.78
YTD		200,034.22
<b>TOTAL</b>	<b>27,444,874.72</b>	<b>576,870.00</b>

EARNINGS by Group	Income	Adjustments
DomesticPartner		21,778.54
SubPay	604,481.82	
Docks	73,698.51	
Addl Comp	23,157.81	
Hourly Earnings	22,051.40	
WCOMP Adjs		49,760.20
Misc		2,104.00
Misc Gross Adjs	2,328.51	602,747.66
OT	191,599.89	
Longevity	19,309.27	
CIL	30,500.00	
Reg Earnings	25,841,469.12	
Stipends	358,757.19	
Student Workers	3,191.01	
Vacation Payoff	70,337.24	
Extra Duty	351,389.97	
<b>TOTAL</b>	<b>27,444,874.72</b>	<b>576,870.00</b>

EARNINGS	Person Type	Female Employees
Certificated	3,102	18,393,770.42
Classified	2,328	9,051,104.30
<b>TOTAL</b>	<b>5,430</b>	<b>27,444,874.72</b>

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	2,432,957.74		2,432,957.74	24,443,684.59
State W/H	848,098.86		848,098.86	24,323,993.08
Social Security	505,239.42	514,099.00	1,019,338.42	8,292,454.60
Medicare	397,799.86	395,406.94	793,206.80	27,269,360.83
Addtl Medicare	608.86		608.86	67,649.96
Unemployment Ins		13,720.06	13,720.06	27,439,158.82
Workers' Comp		1,642,953.68	1,642,953.68	27,382,530.77
<b>SUBTOTAL</b>	<b>4,184,704.74</b>	<b>2,566,179.68</b>	<b>6,750,884.42</b>	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	357,918.22	921,279.70	1,279,197.92	5,102,383.97
PERS New Members	224,862.85	572,358.55	797,221.40	3,174,818.41
STRS	1,193,837.69	1,896,117.02	3,089,954.71	11,647,128.28
STRS PEPR 2013	628,282.97	1,002,295.37	1,630,578.34	6,156,638.96
Tax Sheltered Ann.	664,484.09		664,484.09	
Deferred Comp	30,105.89		30,105.89	
Health & Welfare	3,115.38	881,533.75	884,649.13	
Miscellaneous	4,386.25		4,386.25	
Supplemental Insuran	196.38		196.38	
Section 125	81,892.05		81,892.05	
Voluntary PERS	398.02		398.02	
Voluntary STRS	4,091.39		4,091.39	
Alternative Retirement	16,814.69	16,795.61	33,610.30	448,391.08
<b>SUBTOTAL</b>	<b>3,210,385.87</b>	<b>5,290,380.00</b>	<b>8,500,765.87</b>	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	30,125.00	231,550.17	261,675.17	
Dues & Memberships	364,962.79		364,962.79	5,862,272.62
Garnishments	106,655.29		106,655.29	289,450.87
Health & Welfare	22,264.23	4,855,576.89	4,877,841.12	
Miscellaneous	14,466.21		14,466.21	3,038,160.78
Supplemental Insuran	112,128.55		112,128.55	
Summer Pay	1,245,067.86		1,245,067.86	7,536,424.00
<b>SUBTOTAL</b>	<b>1,895,669.93</b>	<b>5,087,127.06</b>	<b>6,982,796.99</b>	