

Board Office Use: Legislative File Info.	
File ID Number	21-1252
Introduction Date	5/26/21
Enactment Number	21-0828
Enactment Date	5/26/2021 os



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Controller

Board Meeting Date May 26, 2021

Subject Payroll Warrants and Direct Deposits—Fiscal Year 2020-2021 – As of April 30, 2021

Ask of the Board Approval by the Board of Education of Payroll Warrants and Direct Deposits – i.e., 701 Payroll Consolidated Checks printed and 6,556 Direct Deposits made – Fiscal Year 2020-2021, in the cumulative Amount of \$ 19,502,828.96, from April 1, 2021 through April 30, 2021, 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 Approval by the Board of Education of Payroll Warrants and Direct Deposits – i.e., 706 Payroll Consolidated Checks printed and 6,633 Direct Deposits made – Fiscal Year 2020-2021, in the cumulative Amount of \$ 19,734,312.16, from April 1, 2021 through April 30, 2021, as reflected in Exhibit 1.

Attachment(s)

- Exhibit 1: Pay01a—Payroll Summary by Org – Fiscal Year 2020-2021 – As of April 30, 2021.

Pay Date 04/02/2021 through 04/30/2021

EARNINGS by Earnings Code	Income	Adjustments
Regular	29,539,768.38	
Miscellaneous		39,783.82
TOTAL	29,539,768.38	39,783.82

EARNINGS by Group	Income	Adjustments
DomesticPartner		31,114.69
SubPay	454,822.75	
Docks	53,607.22	
Addl Comp	20,326.23	
Hourly Earnings	14,571.41	
WCOMP Adjs		23,041.36
Misc		1,975.00
Misc Gross Adjs		29,735.49
OT	170,458.21	
Longevity	27,158.49	
CIL	31,950.00	
Reg Earnings	28,113,125.48	
Stipends	242,401.82	
Vacation Payoff	17,202.77	
Extra Duty	501,358.44	
TOTAL	29,539,768.38	39,783.82

EARNINGS	Person Type	Female Employees
Certificated	2,945	14,615,104.66
Classified	2,177	6,111,793.40
TOTAL	5,122	20,726,898.06

TAXES	Employee	Employer	Total	Subject Grosses
Federal W/H	2,710,978.41		2,710,978.41	26,140,231.83
State W/H	947,951.25		947,951.25	26,109,117.14
Social Security	553,882.01	553,882.01	1,107,764.02	8,933,576.58
Medicare	425,595.70	425,595.70	851,191.40	29,351,332.66
Unemployment Ins		14,766.81	14,766.81	29,539,623.40
Workers' Comp		1,769,958.57	1,769,958.57	29,499,256.09
SUBTOTAL	4,638,407.37	2,764,203.09	7,402,610.46	

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	318,879.45	941,924.93	1,260,804.38	4,551,604.74
PERS New Members	294,501.95	870,899.54	1,165,401.49	4,207,156.32
STRS	1,174,729.71	1,850,916.96	3,025,646.67	11,460,787.45
STRS PEPR 2013	840,025.07	1,329,394.61	2,169,419.68	8,231,504.00
Tax Sheltered Ann.	691,127.03		691,127.03	
Deferred Comp	24,778.56		24,778.56	
Health & Welfare	3,654.31	916,796.87	920,451.18	
Miscellaneous	9,300.00		9,300.00	
Supplemental Insuran	144.98		144.98	
Section 125	48,338.68		48,338.68	
Voluntary PERS	635.34		635.34	
Voluntary STRS	3,023.90		3,023.90	
Alternative Retirement	17,070.90	17,014.64	34,085.54	455,220.80
SUBTOTAL	3,407,609.88	5,926,947.55	9,334,557.43	

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Tax Sheltered Ann.	94,350.00	240,471.56	334,821.56	
Dues & Memberships	357,232.62		357,232.62	5,259,889.22
Garnishments	47,033.73		47,033.73	33,929.42
Health & Welfare	17,591.86	5,551,681.73	5,569,273.59	
Miscellaneous	32,309.72		32,309.72	2,293,960.85
Supplemental Insuran	105,667.14		105,667.14	
Summer Pay	1,336,680.33		1,336,680.33	8,172,587.80
Taxes		13,743.82	13,743.82	27,494,266.38
Voluntary STRS	56.77		56.77	
SUBTOTAL	1,990,922.17	5,805,897.11	7,796,819.28	

Pay Date 04/02/2021 through 04/30/2021

TOTALS	10,036,939.42	14,497,047.75	24,533,987.17
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Vendor Summary for Pay Date 04/02/2021 thru 04/30/2021

Vendor Checks	25,515,368.75	343
Vendor Liabilities	17,189,352.96	99
	<u>42,704,721.71</u>	<u>442</u>

BALANCING DATA

		19,502,828.96	Net Pay
Gross Earnings	29,539,768.38	10,036,939.42	Deductions
District Liability	14,497,047.75	14,497,047.75	Contributions
	<u>44,036,816.13</u>	<u>44,036,816.13</u>	

Cancel/Reissue for Process Date 04/02/2021 thru 04/30/2021

Reissued	21,169.31	6
Cancel Checks	21,169.31-	6
Void ACH		

NET

Direct Deposits	18,170,634.54	6,556
Checks	1,332,094.42	701
Partial Net ACH	100.00	1
Negative Net		
Check Holds		
Zero Net		<u>2</u>
TOTAL	19,502,828.96	7,259