

ATTACHMENT H
RESPONDENT'S EXHIBITS

EXHIBIT 1



California Public Employees' Retirement System
Office of Audit Services
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Memorandum

December 6, 2018

To: CALPERS CONTRACTING AGENCIES AND GOVERNING BODIES PER ATTACHMENT

From: BELIZ CHAPPUIE, Chief
Office of Audit Services

Original signed by Beliz Chappuie

Subject: Payrate Increases Review

Enclosed is our final report on the results of our Payrate Increases Review for 42 public agencies, 12 schools, and 10 state agencies. The Office of Audit Services (OFAS) prepared one final report that includes the results of 64 agencies reviewed. The observations identified and the details of the impacted employees have been shared with each agency through a draft report. Agencies' responses have been summarized in their respective final reports included in the appendix to the report. Agencies' full responses to the draft reports have been forwarded to the appropriate CalPERS divisions and are also on file at OFAS and available upon request.

In accordance with our resolution policy, we have referred the issues identified in the report to the appropriate divisions at CalPERS. Agencies should work with these divisions to address the recommendations specified in our report. It was our pleasure to work with each agency, and we appreciate their time and assistance during this review.

Attachment

Cc: Risk and Audit Committee Members
Matthew G. Jacobs, General Counsel, CalPERS
Anthony Suine, Chief, BNSD, CalPERS
Renee Ostrander, Chief, EAMD, CalPERS
Don Martinez, Chief, MAMD, CalPERS

Payrate Increases Review

CalPERS Office of Audit Services Public Agency Review

Job Number: P17-003

December 2018

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Objective

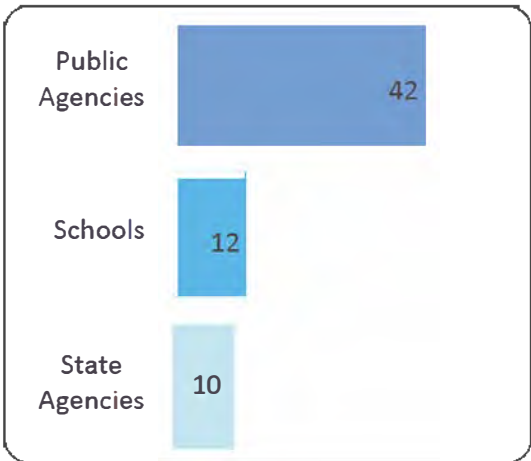
The objective of our review was to determine whether increases to member payrates were granted and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL) and the California Public Employees' Pension Reform Act of 2013 (PEPRA). Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Payrates must be in written pay schedules, ordinances or similar documents that are available for public review and the pay schedules must meet criteria listed in CCR section 570.5. Payrates are deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. Reporting member payrates accurately is a necessary precursor to correctly calculating service credit and member benefits at retirement. Specifically, payrates must be reported for the period earned, payrates can only be reported for periods services are rendered, payrates cannot include additional compensation or any item of special compensation listed in CCR section 571, and increases to payrates cannot be granted or awarded to a member in connection with or anticipation of separation from employment. Reporting incorrect payrates could cause the following: miscalculation of a member's service credit, incorrect payment of benefits, inaccurate retirement estimates, delays in processing a member's retirement benefits, and

hardship to retired members due to a reduction in benefits.

Scope

To achieve the review objective, the Office of Audit Services (OFAS) selected a sample of 64 contracting agencies comprised of 42 public agencies, 12 schools, and 10 state agencies (Figure 1). Each agency reviewed reported member payrates with significant increases during the review period. Our review included procedures to determine whether pay schedules were maintained and payrates were reported in compliance with the Government Code and CCR. Our review covered the period of July 1, 2012 to June 30, 2017. Unless otherwise specified, OFAS did not review the agencies' compliance with the PERL in regard to any other issue, including but not limited to payroll and contribution reporting, membership enrollment, or employment after retirement.

Figure 1
Composition of Sampled Agencies



Results in Brief

OFAS completed the review of 64 agencies and included the individual final reports in Appendix A. Results of the review showed that 51 of the 64 agencies did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, pay schedules did not identify time base, were not approved by the agency's governing body, did not identify the effective date or date of revisions, did not list all position titles, did not list a payrate for all positions, referenced another document, and contained incorrect payrates. Figure 2 lists the identified pay schedule exceptions by type. In addition, results showed that 51 of the 64 agencies did not grant or report payrates in compliance with the Government Code and CCR. Specifically, payrates

included additional compensation; payrate increases were not correctly reported; payrates exceeded base payrates approved on a pay schedule; payrate adjustments were not correctly reported; payrates were not full-time; reduced payrates were reported; incorrect payrates were reported; payrates included non-reportable compensation; and reported payrates were not on pay schedule. Figure 3 lists the payrate exceptions by type.

Note: During the fieldwork personnel from several state agencies stated that the California Department of Human Resources (CalHR) is responsible for maintaining pay schedules and the State Controller's Office (SCO) reports payroll to CalPERS. Personnel from several schools stated that the County Office of Education (COE) reports payroll to CalPERS.

Figure 2
Percentage of Agencies with Pay Schedule Exceptions by Type

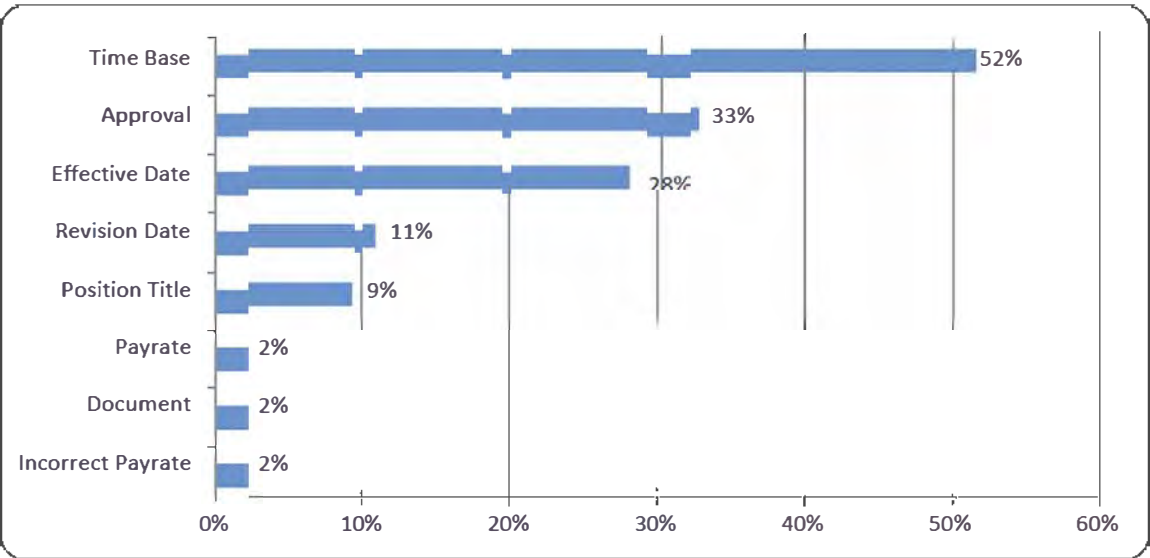


Figure 3
Percentage of Agencies with Payrate Exceptions by Type

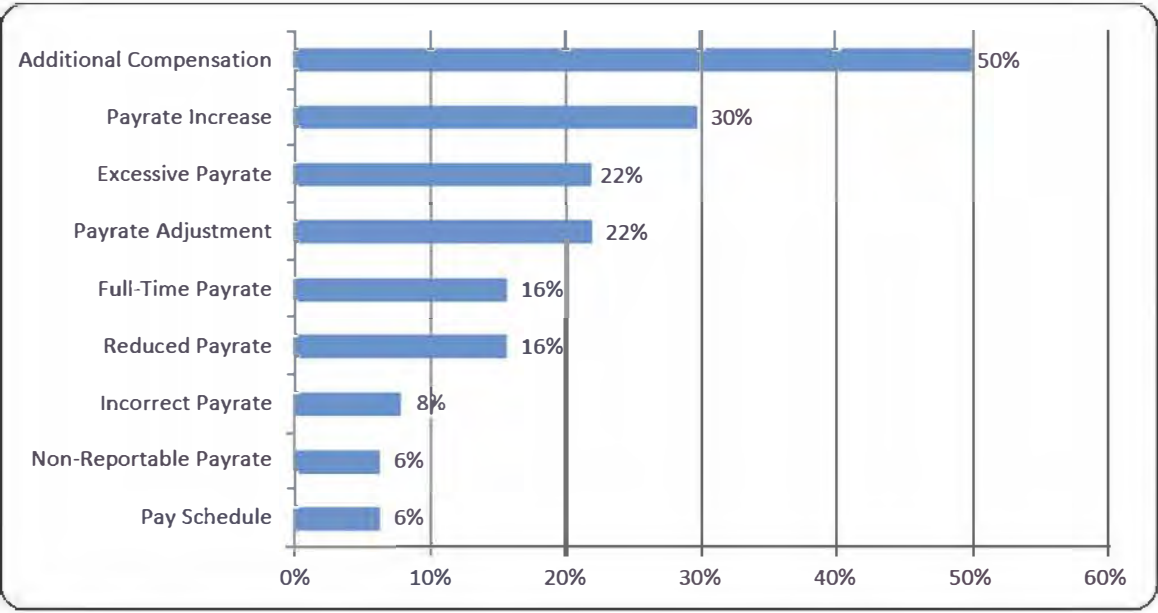


Table 1
Summary of Individual Agency Exceptions – Listed in Order by OFAS Job Number

| # | Agency | Pay Schedule Exception Type | Payrate Exception Type | Appendix Page Number |
|----|--|--|---|----------------------|
| 1 | Oakland Unified School District | Time Base Approval Effective Date Revision Date Position Title | Additional Compensation Payrate Increase Excessive Payrate Payrate Adjustments Non-Reportable Payrate Pay Schedule | A-1 |
| 2 | Alameda City Unified School District | Time Base | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate | A-7 |
| 3 | County School Service-Contra Costa County Schools | Approval | Payrate Increase Payrate Adjustments Full-Time Payrate | A-11 |
| 4 | Fresno Unified School District | Time Base | Additional Compensation Excessive Payrate Full-Time Payrate | A-15 |
| 5 | Panama-Buena Vista Union Elementary School District | Time Base Approval Document | Additional Compensation Payrate Adjustments Full-Time Payrate Incorrect Payrate Non Reportable Payrate | A-19 |
| 6 | Montebello Unified School District | None | None | A-23 |
| 7 | Monterey County Schools | Time Base Approval Incorrect Payrate | Additional Compensation Full-Time Payrate | A-25 |
| 8 | Tustin Unified School District | Time Base Approval | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Non Reportable Payrate | A-29 |
| 9 | Santee Elementary School District | None | Additional Compensation Excessive Payrate Payrate Adjustments | A-33 |
| 10 | Lompoc Unified School District | Time Base Approval Revision Date | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Reduced Payrate Non Reportable Payrate | A-37 |
| 11 | Rincon Valley Union Elementary School District | Time Base Approval Revision Date | Additional Compensation Pay Schedule | A-43 |
| 12 | Oak Park Unified School District | Time Base | Payrate Increase Excessive Payrate Full-Time Payrate Pay Schedule | A-47 |

Other Matters

OFAS identified other matters that were outside the scope of this review. Specifically, we identified four agencies that may have reported overtime, reported payrates for work performed by employees at another agency, cashed out employees' unused sick leave and reported the same unused sick leave for additional service credit, and reported incorrect stipends for board members. These matters were discussed with the agencies and also included in the agencies' reports in Appendix A, pages A-7, A-75, A-139, and A-183. OFAS encourages the agencies to work with CalPERS to ensure the other matters identified above are resolved.

Conclusion

Based on the information reviewed, OFAS noted instances of non-compliance with the PERL for sampled active and retired members reported payrates. The non-compliance and reporting exceptions included pay schedules elements, additional compensation in the payrate, excessive and reduced payrates, payrate adjustments, full-time payrates, non-reportable payrates, and incorrect payrates.

Sample testing procedures provide reasonable, but not absolute, assurance that the agencies' complied with the specific provisions of the PERL and their CalPERS contract. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination in regard to the results noted within the report. The appropriate CalPERS divisions will notify the agencies of the final determinations and provide appeal rights, if applicable, at that time.

Respectfully submitted,

Original signed by Beliz Chappuie

BELIZ CHAPPUIE, CPA, MBA, CISA
Chief, Office of Audit Services

Staff: Alan Feblowitz, CFE, Assistant Division Chief
Chris Wall, MBA, Senior Audit Manager
Cheryl Livingston, Staff Management Auditor

TUSTIN UNIFIED SCHOOL DISTRICT

| Objective and Scope | | | |
|---------------------|--|--|--|
|---------------------|--|--|--|

| CalPERS ID | Job Number | Contract Date | Classification |
|------------|------------|---------------|----------------|
| [REDACTED] | 3P17-008 | March 1, 1949 | Miscellaneous |

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

| Results in Brief | | | |
|------------------|--|--|--|
|------------------|--|--|--|

| | Area | Exception | Observation |
|---|--------------|----------------------|--|
| 1 | Pay Schedule | Approval / Time Base | The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule in effect July 1, 2016 for Certificated Represented Employees did not include the time base for annual payrates. In addition, the pay schedule entitled "Classified Non-Bargaining Salary Schedule" in effect for Fiscal Years 2012-13, 2013-14 and 2015-16 did not include the time base for hourly payrates and were not duly approved and adopted by the Agency's governing body as required by CCR section 570.5. |

TUSTIN UNIFIED SCHOOL DISTRICT

| | Area | Exception | Observation |
|---|----------|-------------------------|--|
| 2 | Payrates | Additional Compensation | The Agency reported payrates that included additional compensation for three sampled employees, two active and one who retired in January 2015. Specifically, one of the active employees and the retired employee had longevity pay added to their base payrate. The amounts ranged from \$.43 to \$.60 per hour for the active employee and \$207.00 to \$274.00 per month for the retired employee. The other active employee had a Masters Stipend added to their base payrate. The amounts ranged from \$222.20 to \$228.90 per month. The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code section 20636.1. |
| 3 | Payrates | Excessive Payrate | The Agency reported excessive monthly payrates for a sampled active certificated employee. Specifically, the Agency added additional compensation for a Master's Stipend and also divided the annual salary by 10 months instead of 11 months. The base annual salary for the employee's position during the 2015-16 school year was \$85,948 and the employee worked 11 months during the year. The Agency reported a monthly base salary of \$8,594.80; however, the correct monthly payrate to report was \$7,813.45. The incorrect reported resulted in an increase to payrates reported that were not in compliance with Government Code section 20636.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |
| 4 | Payrates | Full-Time Payrates | The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20636.1. |

TUSTIN UNIFIED SCHOOL DISTRICT

| | Area | Exception | Observation |
|---|----------|------------------------|--|
| 5 | Payrates | Non-Reportable Payrate | The Agency reported a payrate that was not reportable for the active certificated employee noted in Observation 3. Specifically, the Agency reported an hourly payrate of \$25.40 for time the employee spent attending a three-day planning and personal development workshop in July 2015. The payrate reported was not the normal rate of pay or base pay of the member and the payrate was not listed in the Agency's publicly available pay schedule as defined in Government Code section 20636.1. |
| 6 | Payrates | Payrate Adjustments | The Agency did not report a retroactive salary adjustment covering all months worked by an active employee. Specifically, the employee received a three percent salary increase in March 2017 retroactive to July 1, 2016. The Agency reported a retroactive salary adjustment back to September 1, 2016; however, the employee began working during the school year in August 2016. The incorrect reporting resulted in payrates reported that were not in compliance with Government Code section 20636.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

TUSTIN UNIFIED SCHOOL DISTRICT

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency partially disagreed with Observation 1, disagreed with Observation 4, and provided additional information. OFAS reviewed the information and revised Observation 4.

Attachment H
Respondents' Exhibit 2
Page 1 of 10

EXHIBIT 2



A Legacy of Excellence in Education

300 South C Street, Tustin, CA 92780-3695 . (714) 730-7301 . FAX (714) 731-5399 . www.tustin.k12.ca.us

August 6, 2018

CALPERS
Attention: Beliz Chappuie-Chlef Office of Audit Services
P.O. Box 942701
Sacramento, CA 94229-2701

Subject: Tustin Unified School District: February 2018 Audit-Pay Rates
Job Number: 3P17-008
Draft Audit Response

Dear Ms. Chappuie:

This letter is in response to July 18, 2018 CALPERS Draft Report (See attached) for the audit performed at Tustin Unified School District (TUSD). We have reviewed the report and below are responses to the areas and exceptions outlined in the "Results in Brief" and "Confidential List".

1) Pay Schedule --Approval/Time Base

The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule in effect July 1, 2016 for Certificated Represented Employees did not include the time base for annual payrates. In addition, the pay schedule entitled "Classified Non-Bargaining Salary Schedule" in effect for Fiscal Years 2012-13, 2013-14 and 2015-16 did not include the time base for hourly payrates and were not duly approved and adopted by the Agency's governing body as defined in Government Code sections 20636.1, 7522.34(a) and CCR section 570.5.

- (a) For purposes of determining the amount of "compensation earnable" pursuant to Government Code Sections 20630, 20636, and 20636.1, payrate shall be limited to the amount listed on a pay schedule that meets all of the following requirements:
(4) Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually;

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 Draft Audit Response

1a) TUSD Response to "July 1, 2016 for Certificated Represented Employees"

In reviewing this particular pay schedule and based on the definition of "time base" defined above in the Government Code and CCR, the only thing missing is "ANNUAL". To correct this exception and thereby complying with the law, TUSD will update pay/salary schedules (also see sample attachment "1a") to show "TEACHER SALARY SCHEDULE -ANNUAL". *Please verify attached sample if TUSD needs to make additional changes.*

1b) TUSD Response - "Classified Non-Bargaining Salary Schedule"

Not certain what "Did not include the time base for hourly payrates" actually represents since the schedules do identify the time base as hourly rates and for the specific fiscal year (see attachments 1b(1), 1b(2), and 1b(3)). To clearly identify the effective dates, TUSD will add in specific from and to effective dates. Other than this, TUSD is not certain of other non-compliance. *Please advise TUSD of any other specific item(s) from "time base" that are missing per CALPERS' interpretation of the law.*

1c) TUSD Response - "Were not duly approved and adopted"

TUSD will review its current procedures and revise procedures to ensure compliance with Government Code and CCR.

2) Payrates – Additional Compensation

The Agency reported payrates that included additional compensation for three sampled employees, two active and one who retired in January 2015. Specifically, one of the active employees and the retired employee had longevity pay added to their base payrate. The amounts ranged from \$.43 to \$.60 per hour for the active employee and \$207.00 to \$274.00 per month for the retired employee. The other active employee had a Masters Stipend added to their base payrate. The amounts ranged from \$222.20 to \$228.90 per month. The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code sections 20636.1 and 7522.34(a).



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 Draft Audit Response**

TUSD Response – Like many school districts, TUSD currently uses Orange County Department of Education (OCDE) HR system. OCDE is aware of this requirement to report additional compensation separate from employee base pay rate and has been in communication with CALPERS since 2015. OCDE is currently working to update their future reporting files to CALPERS which would exclude additional compensations from base pay for all school districts. TUSD will follow up with OCDE on the status and make necessary corrections to ensure accuracy to employee benefits.

3) Payrates – Excessive Payrate

The Agency reported excessive monthly payrates for a sampled active certificated employee. Specifically, the Agency added additional compensation for a Master's Stipend and also divided the annual salary by 10 months instead of 11 months. The base annual salary for the employee's position during the 2015-16 school year was \$85,948 and the employee worked 11 months during the year. The Agency reported a monthly base salary of \$8,594.80; however, the correct monthly payrate to report was \$7,813.45. The incorrect reported resulted in an increase to payrates reported that were not in compliance with Government Code sections 20636.1 and 7522.34(a). Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid.

3a) TUSD Response – Refer to TUSD response for audit exception #2 in reference to the Master Stipend that is currently included in the employee base pay for sample audit Laura Epstein.

3b) TUSD Response - This method of calculation for monthly payment applies mainly to Certificated employees who elect to remain in CALPERS as their retirement system. The monthly pay is calculated consistent to how other Certificated employees are paid and reported under CALSTRS retirement system and to their bargaining unit. Most districts have about 5-10 Certificated employees electing to remain in CALPERS system so will experience similar issue.



Tustin Unified School District: February 2018 Audit-Pay Rates
Draft Audit Response

TUSD will work with employees and their bargaining unit to inform them of CALPERS law requirements to ensure future compliance. In order to accomplish this change correctly going forward, TUSD is requesting CALPERS's guidance on how to apply the law requirements to TUSD's specific pay to make sure accurate interpretation of the law.

Based on CALPERS audit exception which is for Laura Epstein (Certificated employee who is paid on CALPERS retirement system), below are two calculation methods to come up with a full time monthly rate of \$7,813.45. *Please review and let us know which method will accurately comply with the law based on CALPERS' interpretation so that TUSD can make corrections to comply with 11 month reporting going forward.*

Laura Epstein (Active Employee) → 60%, Part time teacher
Annual salary \$85,948 per salary schedule
Employee is on 185-Day contract
Employee contract starts August 27 and ends June 16, 2016

Method #1: (Calculation based on full time position)
\$85,948/11 months = \$7,813.45 per month
Employee is paid from August – June, **\$7,813.45 per month**

Method #2: (Calculation based on full time position)
\$85,948/11 months = \$7,813.45 per month

August pay – Employee works 4 days in August

| | |
|--------------|--|
| Monthly Rate | Actual Pay |
| \$7,813.45 | \$85,948/185day = \$464.58 per day |
| | \$464.58 x 4 days = \$1,858.32 pay for August |

June pay – Employee works 10 days in June

| | |
|--------------|---|
| Monthly Rate | Actual Pay |
| \$7,813.45 | \$85,948/185day = \$464.58 per day |
| | \$464.58 x 10 days = \$4,645.80 pay for June |

September – May pays

| | |
|--------------|---|
| Monthly Rate | Actual Pay |
| \$7,813.45 | \$8,827.10 each month Sept - May |

\$85,948.00
-1,858.32 Pay for August
-4,645.80 Pay for June
\$79,443.88 divide by 9 months = \$8,827.10



Tustin Unified School District: February 2018 Audit-Pay Rates
 Draft Audit Response

4) Payrates – Full Time Payrates

The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,122 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code sections 20636.1 and 7522.34(a).

TUSD Response – TUSD recognizes there is a difference in the calculation method that TUSD currently uses and CALPERS' method. However, we do want to point out that the audit exception sample amounts above are not comparable for several reasons.

- o Audit exception above applies to audit sample Alane Pellerliti.
 - \$4,122 rate shown in the exception is for 2013-14 and not for August 31, 2012 pay period which is for fiscal year 2012-13 (See attachments 4a(1), 4a(2), and 4a(3)). In addition, this rate includes longevity pay.
 - \$3,915.60 calculation shown in the audit exception is calculated based on fiscal year 2012-13 pay rates (See attachments 4a(2), and 4a(3)). This amount does not include employee longevity pay.

If CALPERS standard calculation is based on 2,080 hours per year, then either TUSD hourly rate is too high or the monthly rate is too low (See calculations below). TUSD would like to point out that currently many school districts' calculations are based on 21, 22, or 23 days each month. Districts do not always use the 173.33 hours/month to calculate the employee pay. This has been in practice for many years. According to the Government Code sections 20636.1 and 7522.34(a), the law does not specify requirement of using specific hours such as 2,080 hours per year or 173.33 hours per

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month. The law only specifies that the "payrate shall be limited to the amount listed on a pay schedule" so base on this, TUSD and other districts are in compliance. In the meantime, TUSD management will review the District's current calculation method. *To help TUSD how to proceed going forward, please confirm that CALPERS calculation is based on 2,080 hours per year and why CALPERS wants school districts to use this in the calculations when it is not in the law.*

- o From 2012-13 Salary Schedule (see attachment 4a(3)) - Converting TUSD current hourly rates \$22.589 per hour to monthly.

$$\begin{array}{r} \$22.589 \\ \times 2080 \text{ hours per year} \\ \hline = \$46,985.12 \text{ annual}/12\text{months} = \$3,915.42 \text{ per month} \end{array}$$

- o From 2012-13 Salary Schedule (see attachment 4a(2)) - Converting TUSD current monthly rate \$3,795 per month to hourly rate.

$$\begin{array}{r} \$3,795 \\ \times 12 \text{ months} \\ \hline = \$45,540 \text{ annual}/2080 \text{ hours per year} = \$21.894 \text{ per hour} \end{array}$$

5) Payrates – Full Time Payrates

The Agency reported a payrate that was not reportable for the active certificated employee noted in Observation 3. Specifically, the Agency reported an hourly payrate of \$25.40 for time the employee spent attending a three day planning and personal development workshop in July 2015. The payrate reported was not the normal rate of pay or base pay of the member and the payrate was not listed in the Agency's publicly available pay schedule as defined in Government Code sections 20636.1 and 7522.34(a).

5a) TUSD Response – Employee sample in this audit relates to Laura Epstein. Employee is a Certificated employee who is a part time employee but was paid for performing an extra assignment. TUSD, similar to numerous other districts have other miscellaneous assignments but paid at different rates than employee regular pay rate. For TUSD, rate \$25.40 applies to many of our miscellaneous assignments such as this workshop payment to Laura Epstein.

**Tustin Unified School District: February 2018 Audit-Pay Rates
 Draft Audit Response**

- o To meet TUSD's needs and to comply with the Government Code requirement, TUSD will add to the "Certificated Non-Bargaining Unit Assignments" Salary Schedule a position such as "Miscellaneous Assignments" with \$25.40 hourly rate (see attachment 5a(1)). This will ensure future payments are identified on TUSD salary schedule. *Please confirm that this is suffice to meet the law requirement.*

5b) TUSD Response - In reference to the reporting pay rate in this particular sample, Laura Epstein, here is TUSD's understanding of the reporting requirements to CALPERS for full time and part time employees. *Please review and let TUSD know if they accurate or inaccurate.*

- o Reporting of full time eligible employee to CALPERS – Employee full time regular pay position is reportable to CALPERS. Any additional/extra compensations, unless they are part of the position, are considered as overtime and are not reportable to CALPERS.
- o Reporting of part time eligible employee such as Laura Epstein to CALPERS – Employee part time regular pay position is reportable to CALPERS. Any additional/extra compensations for extra assignments are reportable to CALPERS only up to full-year service.

Depending on whether the assignment is a classified assignment or certificated assignment, a designated rate is approved for certain extra assignment and employees are paid the same rate regardless of whether they are on CALSTRS or CALPERS retirement system. In this audit sample for Laura Epstein who is a part time employee, her extra assignment is paid at \$25.40 per hour, consistent to how all other Certificated employees are paid for this particular assignment. This is not part of her regular position; therefore, her normal rate cannot be used to pay her for this assignment. If we use a different rate than what is on the salary schedule than we're not in compliance with the law and if the rate is different than what Certificated employees are paid then we lose the integrity/consistency of the data and what was approved for the particular assignment.

In this case, I don't think compliance is the issue to make sure accurate calculation for member's retirement benefits but it is how CALPERS perform the calculation for the member. If the employee is part time, CALPERS should use their regular/primary position as the basis when calculating their years of service.

Tustin Unified School District: February 2018 Audit-Pay Rates
Draft Audit Response

Using Laura Epstein's pays (a part time employee with monthly pay \$5,156.68 per month) as example, here is how TUSD recommends CALPERS should calculate to increase their service years.

| | Monthly rate (Reports to CALPERS) | Actual Payment to Employee w/o (Reports to CALPERS) | |
|----------------------|--------------------------------------|--|-----------------------|
| Primary assignment-> | \$5,156.68/mo | \$ 5,156.68 | .6 yrs of svc |
| Extra assignment-> | \$25.40/hour | \$457.20 | <u>.09 yrs of svc</u> |
| Total | | | .69 yrs of svc |

CALPERS should use her primary monthly rate as the basis for the calculation of all her extra assignments to increase her years of service ($\$457.20/\$5,156.68 = .09$) for one month.

Please review because, again, TUSD believes this is more of CALPERS internal calculation and not the law and provide more detail of CALPERS reasoning for requiring districts to report a different than what is on the salary schedule for that extra assignment. This requirement is creating a lot of hardship for both districts and counties so TUSD is requesting CALPERS to review.

6) Payrates – Payrate Adjustments

The Agency did not report a retroactive salary adjustment covering all months worked by an active employee. Specifically, the employee received a three percent salary increase in March 2017 retroactive to July 1, 2016. The Agency reported a retroactive salary adjustment back to September 1, 2016; however, the employee began working during the school year in August 2016. The incorrect reporting resulted in payrates reported that were not in compliance with Government Code sections 20636.1 and 7522.34(a). Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid.

Attachment H
Respondents' Exhibit 2
Page 10 of 10

Tustin Unified School District: February 2018 Audit-Pay Rates
Draft Audit Response

TUSD Response – TUSD will clearly identify accurate pay period for future retroactive pay for employees on CALPERS retirement system.

Quite often the laws tend to be vague and can be interpreted in different ways. Since CALPERS is auditing school districts which is based on its interpretations, please assist districts to understand the laws according CALPERS' interpretations by applying to the district's exiting practices. This will make CALPERS audits more valuable because they will help districts to understand where the errors are specifically and understand how to fix the errors which will prevent districts from continue misinterpreting the application of the laws.

Sincerely,


Nam Nguyen
Director of Business Services

Enc.

Cc: Praveen Chaudri, Retirement Coordinator
Orange County Department of Education
Anthony Suine, Chief, BNSD, CalPERS
Renee Ostrander, Chief, EAMD, CalPERS
Don Martinez, Chief, MAMD, CalPERS

BOARD OF EDUCATION
Jonathan Abelove . Tammie Bullard . Lynn Davis . James Laird . Francine Scinto

B23

EXCLUDED

EXHIBIT 3

Camacho Jr., Samuel

From: Camacho Jr., Samuel
Sent: Monday, April 22, 2019 9:16 AM
To: Nguyen, Hoai-Nam; Praveen Chaudhri
Cc: Lau, Kevin (Kevin.Lau@calpers.ca.gov)
Subject: RE: Observation 4, Reporting Full Time (40 Hours a week) Equivalent Payrates

Hi, after discussion with our EAMD Management, here is the analysis and proposed resolution to resolve this Observation 4, along with your options as an Agency:

Observation 4:

“The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40- hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20636.1.”

Government (Gov.) Code 20636.1 states in relevant part:

(b) (1) “Payrate” means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours. For purposes of this part, for classified members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed. “Payrate,” for a member who is not in a group or class, means the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of paragraph (2) of subdivision (e).



CalPERS recommended resolution options:

1. For all classified members that work less than 40 hours a week and the hourly payrate and monthly equivalent of the members earnings is less than 40 hours per week and has been reported as such, CalPERS recommends that the Agency correctly report the 40 hour a week monthly equivalent along with the appropriate less than 40 hour earnings each week, for all impacted classified members, going back to at least July 2012, along with any impacted retired members in which their Final Compensation has a less than 40 hour a week monthly equivalent payrate.
2. The Agency can amend their classified Pay Schedules with CalPERS recommended changes, so that the currently reported payrate and earnings are in compliance with Gov. Code 20636.1.

An Agency decision for Non-Compliance:

1. The Agency can decline either resolution option and notify CalPERS formally through email. CalPERS will then formally notify the agency of non-compliance, and the Agency will be able to appeal this decision, and this specific issue will then become part of the administrative appeal process in which CalPERS will look to a third part administrative law judge and the CalPERS Board for enforcement of compliance.

Please let us know if you would like to discuss this matter further, and we will be more than happy to make some time.

Samuel Camacho Jr. | Associate Governmental Program Analyst | Audit Compliance & Resolution | Employer Account Management Division | California Public Employees' Retirement System (CalPERS) | Office: 916.795.3026 | Fax: 916.795.9372

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EXCLUDED

EXHIBIT 4

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

FRESNO
(559) 225-6700
IRVINE
(949) 453-4240
MARIN
(628) 234-6200
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A PROFESSIONAL LAW CORPORATION
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PLEASANTON
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RIVERSIDE
(951) 683-1122
SACRAMENTO
(916) 923-1200
SAN DIEGO
(619) 485-9526
OUR FILE NUMBER:
005718.00088
2574435.1

December 10, 2019

VIA EMAIL AND FIRST CLASS MAIL

Matthew Jacobs, General Counsel
California Public Employees' Retirement System
Legal Office
P.O. Box 942707
Sacramento, CA 94229-2707

Re: Tustin Unified School District – 2018 Payrate Increases Review
CalPERS ID: [REDACTED] / Job Number: 3P17-068

Dear Mr. Jacobs:

Our firm is legal counsel to the Tustin Unified School District ("District"). The purpose of this correspondence is to request that your office review — and reconsider — the legal basis underlying Exception 4 in CalPERS's 2018 Payrate Increases Review of the District ("the Audit"), which pertains to calculation of hourly payrates.

As explained below, Exception 4 reflects the determination of CalPERS auditors that the District is bound to use a particular formula (monthly payrate divided by 173.33) when calculating hourly payrates for District employees in the CalPERS system, despite the fact this formula is not grounded in any statute or regulation.

The District is interested in resolving this matter without the need for a formal appeal, and believes your office may be able to assist in clarifying the legal issues presented by this matter in a way that may save all parties significant time and expense. We thank you in advance for your consideration of this letter and your anticipated response.

BACKGROUND

The District was among 64 public employers subject to the Audit. The CalPERS Office of Audit Services issued its Final Audit Report on December 6, 2018. (Relevant excerpts of the Final Audit Report are enclosed for your reference.) The Final Audit Report identifies six "exceptions" which apply to the District. Only Exception 4 remains unresolved. The District has obtained an extension of time, through December 31, 2019, to respond to Exception 4.

The District has a longstanding practice of adopting hourly and monthly salary schedules for classified employees. At all times relevant to this matter, the District's publicly available salary

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Matthew Jacobs, General Counsel
December 10, 2019
Page 2

schedules have clearly identified the applicable monthly and hourly payrates, and the District has paid its employees (and submitted contributions to CalPERS) on the basis of those payrates.

At issue in the Audit is the District's method of calculating hourly payrates. At all times relevant to this matter, the District's hourly payrates have been converted from the monthly payrates using a 21-day/month average (i.e. the monthly payrate is divided by 168, which represents the number of work hours in 21 days).

In Exception 4, CalPERS auditors determined that the District must instead calculate hourly payrates using 173.333 as a divisor, using the following formula:

$$52 \text{ weeks} * 40 \text{ hours/week} = 260 \text{ days/year}$$

$$260 \text{ days}/12 \text{ months per year} = 21.667 \text{ average days/month}$$

$$260 * 8 \text{ hours/day} = 2,080 \text{ hours/year}$$

$$2,080 \text{ hours}/12 \text{ months} = 173.33 \text{ average hours/month}$$

Because the District did not apply this precise formula when calculating the applicable hourly rate, CalPERS determined the District's monthly payrates were too low. As a result, CalPERS is presently insisting — in Exception 4 — that the District must adjust its monthly payrates upward (retroactive to 2012) to reflect an amount higher than was ever stated in the applicable monthly salary schedule.¹

In the alternative, CalPERS auditors have informally advised District personnel that they may resolve Exception 4 by reporting to CalPERS the amounts calculated using CalPERS's formula, even if those amounts are different from the amounts actually paid to employees. The auditors have suggested that in order to meet the requirements of Title 2, section 570.5 of the California Code of Regulations, the District could retroactively amend its salary schedules to contain two different payrates per classification: (1) the actual rate paid to employees based on the District's 21-day/month calculation, and (2) a higher rate reflecting the amount the employees would have

¹ Exception 4 states, in part: "The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20636.1." The \$4,022 monthly payrate includes \$213 of longevity pay, as identified in Exception 2 of the Final Audit Report. After subtracting the longevity pay, the District reported a monthly payrate of \$3,809.00 for the sampled retiree, which is consistent with the amount published on the salary schedule.

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Matthew Jacobs, General Counsel
December 10, 2019
Page 3

earned had the District applied CalPERS's preferred calculation method (which would then be reported to CalPERS).

LEGAL ARGUMENT

For the reasons explained below, the position taken by CalPERS auditors in this matter is not supported by any legal authority, as CalPERS lacks any basis in law to dictate a precise relationship between monthly and hourly payrates. Moreover, none of the options proposed by CalPERS auditors to resolve Exception 4 are viable, as they are neither compelled by logic nor consistent with existing law.

1. There Is No Legal Authority Requiring the District to Use CalPERS's Proprietary Calculation Method.

CalPERS auditors' insistence on the use of a particular method when calculating the hourly rate of pay is not codified in any statute or required by any regulation. In fact, the only reference to the 173.333-hour average in the Public Employees' Retirement Law ("PERL") is in a section that applies to retirees who return to service and are placed in interim appointments, which is not the case here. (Gov. Code, § 21221(h).) There is no other provision in the PERL or its implementing regulations that requires agencies who have contracted with CalPERS to calculate an hourly payrate using the calculation method identified by CalPERS auditors.

Nor is CalPERS's preferred calculation method the only reasonable means of calculating hourly payrates. Indeed, it is less precise than other alternatives. CalPERS's calculation method is not based on the actual number of days in a given year, but, instead, is based on an assumed 364-day year, which is plainly at odds with the actual calendar. Specifically, the CalPERS calculation method arrives at a 21.667-day average by assuming there are exactly 52 weeks (i.e. 364 days) in each year. However, this number is plainly imprecise, as there are actually 52.1429 weeks in a non-leap year, and 52.2857 weeks in a leap year.

In fact, there are numerous alternative methods of calculating an hourly payrate, including the following:

21.00-day average:

Work days in each month vary between 20-23 days. The average is 21.5 days, which rounds down to 21.

21.75-day average:

365 days/year – 104 weekend days/year = 261 work days/year.
261 work days/12 months = 21.75 days/month

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Matthew Jacobs, General Counsel
December 10, 2019
Page 4

22.00-day average:

Work days in each month vary between 20-23 days. The average is 21.5 days, which rounds up to 22.

Actual day-average:

Hourly employees could be paid by dividing the monthly rate by the actual number of days in each month. However, this would result in an inconsistent rate of pay for each month.

There is nothing in statute or regulation, moreover, which enshrines the 364-day year as a basis — let alone the sole permissible basis — for calculating hourly payrates. Presumably for this reason, we are advised by the Orange County Department of Education that they do not agree with CalPERS's position in this matter. We are further informed and believe that numerous other public employers calculating hourly payrates using divisors other than 173.333.

2. CalPERS Does Not Have Authority to Dictate the Amount the District Compensates Its Employees.

Through the Audit, CalPERS is insisting the District retroactively increase monthly payrates. While CalPERS may require that the District correctly report the compensation amounts actually paid to its employees in accordance with the PERL and its implementing regulations, CalPERS has no legal authority to dictate the amount the District pays its employees, let alone to mandate a retroactive increase in monthly payrates.

Rather, the amount employees are paid is governed by the publicly available salary schedule, which, with respect to represented employees (e.g. members of the CSEA bargaining unit) reflects the outcome of a collective bargaining process. (see Gov. Code, § 3543.2(a)(1).) In this case, the District paid its employees — and reported compensation to CalPERS — based on the exact payrates specified in its monthly and hourly pay schedules.

The informal proposal by CalPERS auditors that the District retroactively amend its salary schedules to reflect two different payrates per classification, including a rate that is different than the amount actually paid to employees, is not a viable option. The District is required to negotiate with the exclusive representative of its employees— pursuant to the Educational Employment Relations Act (“EERA”) — prior to adoption of a salary schedule. (Gov. Code, § 3543.2(a)(1).) The proposal by auditors that the District unilaterally amend salary schedules in this manner would violate the District's obligations under the EERA.

Furthermore, the auditors' proposal runs afoul CalPERS's own regulations, which define “compensation earnable” as the “payrate” amount listed on a publicly available pay schedule. (Cal. Code Regs., tit. 2, § 570.5.) Neither the PERL nor CalPERS's regulations authorize the District to adopt a salary schedule that reflects amounts other than what is actually paid to its

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Matthew Jacobs, General Counsel
December 10, 2019
Page 5

employees. The definition of "payrate" includes "the normal monthly rate of pay or base pay of the member *paid in cash* to similarly situated members of the same group or class...." Thus, the auditors' proposal that the District adopt an erroneous salary schedule and report erroneous amounts to CalPERS is inconsistent with the law.

REQUEST FOR CLARIFICATION

Despite multiple requests from the District, CalPERS auditors have identified no basis — aside from mere preference — to compel the District to maintain monthly payrates which are divisible by 173.33 to obtain an hourly payrate. Because there is no basis in law to compel the District to use this particular calculation method, we request your assistance in resolving this matter (i.e. by removing Exception 4 from the Audit) without need for a formal appeal.

Thank you for your consideration of this request. As a reminder, the District's current deadline to respond to CalPERS auditors regarding Exception 4 is December 31, 2019, though we have requested a brief additional extension. In the event the extension request is not approved, we would very much appreciate a response by December 18, 2019.

Sincerely,

ATKINSON, ANDELSON, LOYA, RUUD & ROMO



Joshua E. Morrison

JEM/jlt:jkc

Enclosure: Excerpts from December 2018 Payrate Increase Review

Payrate Increases Review

CalPERS Office of Audit Services
Public Agency Review

Report Number: P17-003

December 2018

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Appendix I
 Summary of Individual Agency Exceptions - Listed in Order by OFAS Job Number

| Agency | OFAS Job Number | Agency Description | Actual Job Number |
|--------|---|--|---|
| 1 | Oakland Unified School District | Time Base Approval Effective Date Revision Date Position Title | Additional Compensation Payrate Increase Excessive Payrate Payrate Adjustments Non-Reportable Payrate Pay Schedule A-1 |
| 2 | Alameda City Unified School District | Time Base | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate A-7 |
| 3 | County School Service- Contra Costa County Schools | Approval | Payrate Increase Payrate Adjustments Full-Time Payrate A-11 |
| 4 | Fresno Unified School District | Time Base | Additional Compensation Excessive Payrate Full-Time Payrate A-15 |
| 5 | Panama-Buena Vista Union Elementary School District | Time Base Approval Document | Additional Compensation Payrate Adjustments Full-Time Payrate Incorrect Payrate Non Reportable Payrate A-19 |
| 6 | Montebello Unified School District | None | None A-23 |
| 7 | Monterey County Schools | Time Base Approval Incorrect Payrate | Additional Compensation Full-Time Payrate A-25 |
| 8 | Tustin Unified School District | Time Base Approval | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Non Reportable Payrate A-29 |
| 9 | Santee Elementary School District | None | Additional Compensation Excessive Payrate Payrate Adjustments A-33 |
| 10 | Lompoc Unified School District | Time Base Approval Revision Date | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Reduced Payrate Non Reportable Payrate A-37 |
| 11 | Rincon Valley Union Elementary School District | Time Base Approval Revision Date | Additional Compensation Pay Schedule A-43 |
| 12 | Oak Park Unified School District | Time Base | Payrate Increase Excessive Payrate Full-Time Payrate Pay Schedule A-47 |

TUSTIN UNIFIED SCHOOL DISTRICT

| Objective and Scope | | | |
|---------------------|------------|---------------|----------------|
| CalPERS ID | Job Number | Contract Date | Classification |
| [REDACTED] | 3P17-008 | March 1, 1949 | Miscellaneous |

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

| # | Area of Concern | Approval / Time Base | Description |
|---|-----------------|----------------------|---|
| 1 | Pay Schedule | Approval / Time Base | The Agency did <u>not</u> maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule in effect July 1, 2016 for Certificated Represented Employees did not include the time base for annual payrates. In addition, the pay schedule entitled "Classified Non-Bargaining Salary Schedule" in effect for Fiscal Years 2012-13, 2013-14 and 2015-16 did not include the time base for hourly payrates and were not duly approved and adopted by the Agency's governing body as required by CCR section 570.5. |

TUSTIN UNIFIED SCHOOL DISTRICT

| | | Exception | Observation |
|---|----------|-------------------------|--|
| 2 | Payrates | Additional Compensation | The Agency reported payrates that included additional compensation for three sampled employees, two active and one who retired in January 2015. Specifically, one of the active employees and the retired employee had longevity pay added to their base payrate. The amounts ranged from \$.43 to \$.60 per hour for the active employee and \$207.00 to \$274.00 per month for the retired employee. The other active employee had a Masters Stipend added to their base payrate. The amounts ranged from \$222.20 to \$228.90 per month. The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code section 20636.1. |
| 3 | Payrates | Excessive Payrate | The Agency reported excessive monthly payrates for a sampled active certificated employee. Specifically, the Agency added additional compensation for a Master's Stipend and also divided the annual salary by 10 months instead of 11 months. The base annual salary for the employee's position during the 2015-16 school year was \$85,948 and the employee worked 11 months during the year. The Agency reported a monthly base salary of \$6,594.80; however, the correct monthly payrate to report was \$7,813.45. The incorrect reported resulted in an increase to payrates reported that were not in compliance with Government Code section 20636.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |
| 4 | Payrates | Full-Time Payrates | The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20636.1. |

TUSTIN UNIFIED SCHOOL DISTRICT

| | | Exception | Explanation |
|---|----------|------------------------|--|
| 5 | Payrates | Non-Reportable Payrate | The Agency reported a payrate that was not reportable for the active certificated employee noted in Observation 3. Specifically, the Agency reported an hourly payrate of \$25.40 for time the employee spent attending a three-day planning and personal development workshop in July 2015. The payrate reported was not the normal rate of pay or base pay of the member and the payrate was not listed in the Agency's publicly available pay schedule as defined in Government Code section 20636.1. |
| 6 | Payrates | Payrate Adjustments | The Agency did not report a retroactive salary adjustment covering all months worked by an active employee. Specifically, the employee received a three percent salary increase in March 2017 retroactive to July 1, 2016. The Agency reported a retroactive salary adjustment back to September 1, 2016; however, the employee began working during the school year in August 2016. The incorrect reporting resulted in payrates reported that were not in compliance with Government Code section 20636.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's Internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

TUSTIN UNIFIED SCHOOL DISTRICT

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20180.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency partially disagreed with Observation 1, disagreed with Observation 4, and provided additional information. OFAS reviewed the information and revised Observation 4.

Attachment H
Respondent's Exhibit 5
Page 1 of 5

EXHIBIT 5

Attachment H
Respondent's Exhibit 5
Page 2 of 5



California Public Employees' Retirement System
Employer Account Management Division
400 Q Street, Sacramento, CA 95811 | Fax: (916) 795-9372
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

Joshua Morrison
Atkinson, Andelson, Loya, Rudd & Romo
12800 Center Court Drive South, Suite 300
Cerritos, CA 90703-9364

CalPERS ID: [REDACTED]
Job Number: 3P17-008

December 18, 2019

Dear Mr. Morrison,

We appreciate your recent inquiry on behalf of the Tustin Unified School District (District) seeking clarification on the computation of payrate and service credit for the District's classified school employees. As the Assistant Division Chief of the Employer Account Management Division responsible for inquiries related to compensation earnable and the accrual of service credit, I have been asked to respond.

Background:

The California Public Employees' Retirement System's (CalPERS) Office of Audit Services (OFAS) conducted a Public Agency Review¹ (PAR) of payrates reported by the District on December 6, 2018.

Specific to the inquiry under Observation #4 within the PAR, Alane Pelleriti (Pelleriti) was sampled, and it was deemed that full-time payrates were not reported based on a 40-hour workweek pursuant to Government (Gov.) Code section 20636.1. The below examples provide further information to clarify the calculation of payrate for the purposes of determining service credit of a classified school member.

Payrate

Pursuant to Gov. Code subsection 20636.1(b):

"(b) (1) "Payrate" means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours. For purposes of this part, for classified members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed. "Payrate," for a member who is not in a group or

¹ Attachment A: An excerpt of the Public Agency Review: Payrate Increases Review

class, means the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of paragraph (2) of subdivision (e)." (Emphasis added.)

The relevant pay assignment information² of Pelleriti will provide the details of "earnings." Payrate and earnings are two separate items:

- Payrate is used to calculate a member's final compensation, which is one of the three factors in calculating a retirement allowance.
- Earnings are used to calculate service credit.

For classified school members of the same group or class of employment, payrate is the normal monthly rate of pay or base pay for services rendered on a full-time basis of 40 hours per week. Earnings, however, are the compensation paid to a member based on the number of hours worked in relation to the payrate.

For example, in fiscal year 2012 - 2013, Pelleriti was a Physical Education Equipment Person, an 8-hour per day position over 10 months for 210 days. This is the salary or "earnings:"

- Annual: \$37,950.00
- Monthly (10 months): \$3,795.00 (\$37,950.00 divided by 10 months)
- Daily (210 days): \$180.71 (\$37,950.00 divided by 210 days)
- Hourly (8 hours): \$22.59 (\$180.71 divided by 8 hours)

Pursuant to Gov. Code section 20636.1(b), the earnings are not considered the same as payrate because the earnings are not equivalent to the normal rate of pay or base pay based on full-time employment of 40 hours per week. Further, for classified school members, CalPERS does not deem employment of less than 40-hours per week as full-time employment for purposes of service credit accrual; therefore, employment of less than 40-hours per week should not yield full service credit per month worked.

In the example above, the hourly payrate equals the monthly earnings of \$3,795.00 divided by the number of hours worked per day, 8 hours, which equals \$22.59 hourly. For purposes of calculating compensation earnable under Gov. Code section 20636.1, the base rate of pay is \$22.59 per hour.

Therefore, to calculate the monthly payrate for full-time employment, defined as 40-hours per week for classified school members under Gov. Code section 20636.1, the hourly base payrate of \$22.59 is multiplied by 40 hours per week, by 52 weeks per year, and the resulting product is divided by 12 months³, which equals a monthly payrate of \$3,915.60, as cited in the PAR. Please note, Longevity Pay⁴ was also included in the payrate of \$207.00 per month.

Service Credit

Pursuant to Gov. Code section 20962, full-time service shall be granted as:

² Attachment B: Pay Assignment Information for Alane Pelleriti

³ 40 hours per week multiply by 52 weeks, then dividing the product by 12 months equates to the 173.333 factor

⁴ This is cited under Observations #2 of the PAR

- “(a) One year of service credit shall be granted for service rendered and compensated in a fiscal year in full-time employment for any of the following:
- (1) One academic year of service for persons employed on an academic year basis by the University of California, the California State University system, or school employees who are certificated members, under terms and conditions prescribed by the board.
 - (2) Ten months of service for persons employed on a monthly basis.
 - (3) Two hundred fifteen days of service after June 30, 1951, and 250 days prior to July 1, 1951, for persons employed on a daily basis.
 - (4) One thousand seven hundred twenty hours of service after June 30, 1951, and 2,000 hours prior to July 1, 1951, for persons employed on an hourly basis.
 - (5) Nine months of service for state employees represented by State Bargaining Unit 3 and subject to the 9-12 pay plan or leave plan, provided a memorandum of understanding has been agreed to by the state employer and the recognized employee organization to become subject to this subdivision.
- (b) A fractional year of credit shall be given for service rendered in a fiscal year in full-time employment for less than the time prescribed in this section.” (Emphasis added.)

The periods of time described under Gov. Code section 20962 *apply only to full-time employment*. For classified school members, full-time employment is 40 hours per week pursuant to Gov. Code section 20636.1, which defines full-time employment of classified school members “[f]or purposes of this part.” As such, and as an example, under Gov. Code section 20962(a)(2), a classified school member employed on a monthly-basis must complete ten (10) months of service on a full-time basis of 40 hours per week to receive one (1) year of service credit. Even if Pelleriti’s position of 8 hours per day at 210 days per fiscal year, that standard would not be met. Rather, that position equates to 1,680 hours per fiscal year.

From another perspective, under Gov. Code section 20962(a)(4), a classified school member working on an hourly-basis shall receive one year of service credit if the member works 1,720 hours per fiscal year. Again, Pelleriti is in an 8-hour per day position at 210 days per fiscal year; therefore, he would work 1,680 hours per fiscal year. Pelleriti could not earn one (1) year of service credit as he would never reach 1,720 hours in a fiscal year, as required under Gov. Code section 20962(a)(4).

For classified school members who are not employed full-time as defined under Gov. Code section 20636.1, service credit is calculated pursuant to Gov. Code section 20962.

In the example above, CalPERS calculated Pelleriti’s service credit by determining the number of months of full-time employment, as defined under Gov. Code section 20636.1, that Pelleriti completed in one (1) fiscal year. Assuming Pelleriti worked the full “salary,” CalPERS divided his monthly earnings of \$3,795.00, by the monthly payrate based upon full-time employment of 40 hours per week of \$3,915.60 and divided by ten, under Gov. Code section 20962(a)(2), to calculate the service credit for each month at 0.09692. Then, it is multiplied by the ten (10) months he received those monthly earnings per fiscal year; which equates to 0.9692 per fiscal year.

Currently, the Pelleriti’s payrate is understated and the service credit is overstated. In addition, longevity pay was inaccurately reported into payrate whereas it should be reported as special compensation. This confirms that the member’s benefit warrant is inaccurate. Until corrections are

Attachment H
Respondent's Exhibit 5
Page 5 of 5

made to accurately reflect Pelleriti's payrate and service credit, a resulting overpayment or underpayment may impact the member.

CalPERS determines final compensation and service credit for classified school members based on the definition of full-time employment under Gov. Code section 20636.1 in the Public Employees' Retirement Law. There is not a suggestion nor indication that CalPERS is dictating the compensation of the District's employees.

In accordance with Gov. Code section 20134 and California Code of Regulations sections 555-555.4, the Agency has the right to appeal the action to the Board by filing a written notice of appeal within thirty days of the date of this letter. An appeal must be addressed to one and/or both of the below stated address(es) and postmarked no later than January 20, 2020.

Renee Ostrander, Chief
Employer Account Management Division
Attention: Audit Compliance & Resolution
P.O. Box 942709
Sacramento, CA 94229-2709
Compensation_Appeals@calpers.ca.gov

Upon submission of an appeal, the matter will be set for hearing with the Office of Administrative Hearings where an assigned CalPERS attorney will contact the Agency to coordinate a hearing date. Additional information can be found in the enclosed General Procedures for Administrative Hearings brochure.

If the Agency chooses not to be represented by an attorney, the assigned CalPERS attorney will be in direct communication with the Agency during the appeal process. If the Agency does hire an attorney or retains the firm, please notify us immediately so our attorney can work directly with them or you.

We are here to assist you. We would be glad to schedule a conference call with you and your client as well. If either of you have any further questions or concerns regarding this matter, you may contact Brad Hanson, Assistant Division Chief of the Compensation & Contribution Services Section in the CalPERS Employer Account Management Division at 916.795.2724 or via email at Brad.Hanson@CalPERS.ca.gov.

Sincerely,



Brad Hanson
Assistant Division Chief
Employer Account Management Division

cc: Matthew Jacobs, General Counsel
Beliz Chappuie, Office of Audit Services Chief
Renee Ostrander, Employer Account Management Division Chief

EXHIBIT 6

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OUR FILE NUMBER:
 003718.0008
 26412737.1

February 19, 2020

VIA EMAIL – COMPENSATION APPEALS@CALPERS.CA.GOV
 AND FIRST CLASS MAIL

Renee Ostrander, Chief
 Employer Account Management Division
 CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 Attention: Audit Compliance & Resolution
 P.O. Box 942709
 Sacramento, CA 94229-2709

Re: Notice of Appeal (CalPERS ID: [REDACTED])
CalPERS Job Numbers 3P17-008 and P17-003

Dear Ms. Ostrander:

Please be advised this firm represents the Tustin Unified School District ("District") in the above matters.

I. NOTICE OF APPEAL

The District hereby appeals¹ from CalPERS' actions/determinations in the matter of CalPERS ID No. [REDACTED] and CalPERS Job Numbers 3P17-008 and P17-003, including, but not limited to, the following actions/determinations:

1. December 6, 2018 Payrate Increases Review of the District — specifically Exception 4.²
2. CalPERS December 18, 2019 Correspondence (from Brad Hanson to Joshua Morrison).³

A description of the matters being appealed, and a detailed statement of the facts and the law forming the basis for appeal, is set forth below.

¹ See Title 2, Cal.Code.Reg. § 555.1.

² This document is identified as CalPERS Job Number P17-003; subsequent correspondence pertaining to this matter is identified as CalPERS Job Number 3P17-008.

³ This correspondence bears the following identification: CalPERS ID: [REDACTED] CalPERS Job Number 3P17-008.

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Renee Ostrander, Chief, Employer Acct. Mgmt. Div./CalPERS
February 19, 2020
Page 2

II. BACKGROUND

On or about December 6, 2018, the CalPERS Office of Audit Services issued a Payrate Increases Review (identified as Job Number P17-003) ("the Audit") which included various findings applicable to the District, of which Exception 4 pertains to calculation of payrates. Relevant portions of the Audit are attached hereto and incorporated herein as Exhibit "A."

On or about December 13, 2019, CalPERS issued correspondence (identified as CalPERS ID: [REDACTED] and CalPERS Job Number 3P17-008) extending the time for the District to respond to the Audit to February 29, 2020. That correspondence is attached hereto and incorporated herein as Exhibit "B."

On or about December 10, 2019, the undersigned transmitted correspondence addressed to Mathew Jacobs, CalPERS' General Counsel, requesting that his office review -- and reconsider -- the legal basis underlying Exception 4 of the Audit. That correspondence is attached hereto and incorporated herein as Exhibit "C."

On or about December 18, 2019, CalPERS issued a responsive letter (identified as CalPERS ID: [REDACTED] and CalPERS Job Number 3P17-008), which, in part, endorsed the determination set forth in Exception 4 of the Audit, and, in part, authorized the District to appeal that determination. That correspondence is attached hereto and incorporated herein as Exhibit "D."

On or about January 10, 2019, CalPERS issued further correspondence (identified as CalPERS ID: [REDACTED] and CalPERS Job Number 3P17-008) extending the District's deadline to file an appeal to and including February 20, 2020. That correspondence is attached hereto and incorporated herein as Exhibit "E."

III. STATEMENT OF FACTS AND LAW

A statement of the facts and law forming the basis for this appeal are as follows:

The Audit, Exception 4 states, in part:

The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20636.1.

[See Exhibit "A."]

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Renec Ostrander, Chief, Employer Acct. Mgmt. Div./CalPERS
February 19, 2020
Page 3

The District is not entirely clear where the \$4,022 figure comes from. During the 2012-2013 school year, the employee in question was compensated at Range 36, Step F of the District's Classified Monthly Salary Schedule — at the rate of \$3,795 monthly. That employee also received a \$207 monthly longevity stipend, which, in combination with the \$3,795 amount, equated to \$4,002 monthly.⁴ The District suspects that CalPERS may have misrecorded this amount as \$4,022.

CalPERS now maintains that this employee's monthly compensation should have been determined by multiplying the hourly salary specified in Range 36, Step F of the District's Classified Hourly Salary Schedule (i.e. \$22.59) by a factor of 173.333, which equates to a monthly payrate of \$3,915.60. [See Exhibit "D," (December 18, 2019 correspondence) at Page 2 and Footnote 3.] CalPERS maintains this position, moreover, despite the fact the \$3,915.60 amount is not contained in any District pay schedule, let alone the monthly pay schedule which is applicable to all monthly employees in the subject group or class of employment, including the employee in question.

CalPERS' insistence that the District utilize the 173.333 factor when calculating payrate is not grounded in any statute or regulation. In fact, CalPERS auditors have identified no basis in law to compel the District to maintain monthly payrates which equate to the hourly payrate multiplied by 173.333.

Furthermore, the Audit's conclusion runs afoul of CalPERS's own governing statutes and regulations. The definition of "payrate" includes "the normal monthly rate of pay or base pay of the member *paid in cash* to similarly situated members of the same group or class for services rendered on a full-time basis during normal working hours." (Gov. Code § 20636.1.) Likewise, "compensation earnable" is defined as the "payrate" amount listed on a publicly available pay schedule. (Cal. Code Regs., tit. 2, § 570.5.) Neither the PERL nor CalPERS's regulations authorize the District to identify as "payrate" an amount that is neither paid to employees nor reflected on any District salary schedule. Thus, the auditors' insistence that the District adopt an erroneous salary schedule and report erroneous amounts to CalPERS is inconsistent with the law.

The legal basis for this appeal, including the basis for the District's objection to use of the 173.333 factor, is discussed at greater length in the above-referenced December 10, 2019 correspondence. The full contents of that discussion are incorporated herein. [See Exhibit "C."]

IV. CONCLUSION

This appeal is based, in part, on the facts and analysis set forth above and the attachments hereto, including, without limitation, the above-referenced December 10, 2019 correspondence (see Exhibit "C.")

Please note, however, that the December 6, 2018 Payrate Increases Review and the December 18, 2019 correspondence, both of which were issued by CalPERS, include only a brief and conclusory recitation of the relevant facts. As a result, the District is not able to fully ascertain the factual or legal basis for CalPERS' determination at this time, and thus cannot fully set forth, as part of this

⁴ Issues specific to the Longevity Stipend were addressed in Exception 2 of the Audit, and are not at issue here.

Attachment H
Respondents' Exhibit 6
Page 5 of 40

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Renee Ostrander, Chief, Employer Acct. Mgmt. Div./CalPERS
February 19, 2020
Page 4

appeal, all relevant facts and/or pertinent legal arguments. The District thus reserves the right to supplement and expand upon these matters at a later date, up to and including the time of any evidentiary hearing on this matter.

Respectfully submitted,

ATKINSON, ANDELSON, LOYA, RUUD & ROMO



Joshua E. Morrison
JEM:jkc
Enclosures - Exhibits A-E

DESIGNATION OF COUNSEL

The Tustin Unified School District hereby authorizes the filing of this Notice of Appeal and appoints Atkinson, Andelson, Loya, Ruud & Romo as its legal counsel in the above matter.

Signed: Anthony Loya Title: Chief Financial Officer
Dated: February 19, 2020

Attachment H
Respondents' Exhibit 6
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EXHIBIT "A"

Payrate increases Review

CalPERS Office of Audit Services
Public Agency Review

Job Number: P17-003

December 2018



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Table 1
 Summary of Individual Agency Exceptions - Listed in Order by OFAS Job Number

| Agency | Pay Schedule Exception | Payrate Exception | Agency Job Number |
|--|--|---|-------------------|
| 1 Oakland Unified School District | Time Base Approval Effective Date Revision Date Position Title | Additional Compensation Payrate Increase Excessive Payrate Payrate Adjustments Non-Reportable Payrate Pay Schedule | A-1 |
| 2 Alameda City Unified School District | Time Base | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate | A-7 |
| 3 County School Service-Contra Costa County Schools | Approval | Payrate Increase Payrate Adjustments Full-Time Payrate | A-11 |
| 4 Fresno Unified School District | Time Base | Additional Compensation Excessive Payrate Full-Time Payrate | A-15 |
| 5 Panama-Buena Vista Union Elementary School District | Time Base Approval Document | Additional Compensation Payrate Adjustments Full-Time Payrate Incorrect Payrate Non Reportable Payrate | A-19 |
| 6 Montebello Unified School District | None | None | A-23 |
| 7 Monterey County Schools | Time Base Approval Incorrect Payrate | Additional Compensation Full-Time Payrate | A-25 |
| 8 Tustin Unified School District | Time Base Approval | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Non Reportable Payrate | A-29 |
| 9 San Jose Elementary School District | None | Additional Compensation Excessive Payrate Payrate Adjustments | A-33 |
| 10 Lompoc Unified School District | Time Base Approval Revision Date | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Reduced Payrate Non Reportable Payrate | A-37 |
| 11 Rincon Valley Union Elementary School District | Time Base Approval Revision Date | Additional Compensation Pay Schedule | A-43 |
| 12 Oak Park Unified School District | Time Base | Payrate Increase Excessive Payrate Full-Time Payrate Pay Schedule | A-47 |

TUSTIN UNIFIED SCHOOL DISTRICT

| Objective and Scope | | | |
|---------------------|------------|---------------|----------------|
| CalPERS ID | Job Number | Contract Date | Classification |
| [REDACTED] | 3P17-008 | March 1, 1949 | Miscellaneous |

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

| Results in Brief | | | |
|------------------|--------------|----------------------|--|
| | | Description | Observation |
| 1 | Pay Schedule | Approval / Time Base | The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule in effect July 1, 2016 for Certificated Represented Employees did not include the time base for annual payrates. In addition, the pay schedule entitled "Classified Non-Bargaining Salary Schedule" in effect for Fiscal Years 2012-13, 2013-14 and 2015-16 did not include the time base for hourly payrates and were not duly approved and adopted by the Agency's governing body as required by CCR section 570.5. |

TUSTIN UNIFIED SCHOOL DISTRICT

| | Issue | Exception | Observation |
|---|----------|-------------------------|--|
| 2 | Payrates | Additional Compensation | The Agency reported payrates that included additional compensation for three sampled employees, two active and one who retired in January 2015. Specifically, one of the active employees and the retired employee had longevity pay added to their base payrate. The amounts ranged from \$.43 to \$.60 per hour for the active employee and \$207.00 to \$274.00 per month for the retired employee. The other active employee had a Masters Stipend added to their base payrate. The amounts ranged from \$222.20 to \$228.90 per month. The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code section 20636.1. |
| 3 | Payrates | Excessive Payrate | The Agency reported excessive monthly payrates for a sampled active certificated employee. Specifically, the Agency added additional compensation for a Master's Stipend and also divided the annual salary by 10 months instead of 11 months. The base annual salary for the employee's position during the 2015-16 school year was \$85,948 and the employee worked 11 months during the year. The Agency reported a monthly base salary of \$8,594.80; however, the correct monthly payrate to report was \$7,813.45. The incorrect reported resulted in an increase to payrates reported that were not in compliance with Government Code section 20638.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |
| 4 | Payrates | Full-Time Payrates | The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20836.1. |

TUSTIN UNIFIED SCHOOL DISTRICT

| | | Exception | Criteria |
|---|----------|------------------------|--|
| 5 | Payrates | Non-Reportable Payrate | The Agency reported a payrate that was not reportable for the active certificated employee noted in Observation 3. Specifically, the Agency reported an hourly payrate of \$25.40 for time the employee spent attending a three-day planning and personal development workshop in July 2015. The payrate reported was not the normal rate of pay or base pay of the member and the payrate was not listed in the Agency's publicly available pay schedule as defined in Government Code section 20636.1. |
| 6 | Payrates | Payrate Adjustments | The Agency did not report a retroactive salary adjustment covering all months worked by an active employee. Specifically, the employee received a three percent salary increase in March 2017 retroactive to July 1, 2016. The Agency reported a retroactive salary adjustment back to September 1, 2016; however, the employee began working during the school year in August 2016. The incorrect reporting resulted in payrates reported that were not in compliance with Government Code section 20636.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

TUSTIN UNIFIED SCHOOL DISTRICT

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20160.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency partially disagreed with Observation 1, disagreed with Observation 4, and provided additional information. OFAS reviewed the information and revised Observation 4.



EXHIBIT "B"



California Public Employees' Retirement System
Employer Account Management Division
400 Q Street, Sacramento, CA 95811 | Fax: (916) 795-9372
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

Veena Chaudhri, CPP, Retirement Services Coordinator
Tustin Unified School District
300 South C Street
Tustin, CA 92680

CalPERS ID: [REDACTED]
Job Number: 3P17-008

December 13, 2019

Subject: Acknowledgement of Request for Extension

Dear Veena Chaudhri, CPP,

The Employer Accounts Management Division's (EAMD) Compensation Compliance & Audit Resolution (CCAR) Unit is in receipt of the Tustin Unified School District (Agency) written request for an extension dated February 29, 2020 regarding their Public Agency Review (PAR) received on December 6, 2018.

After careful consideration of the Agency's request, the Agency's request for an extension is:

APPROVED

Due to the Agency's consistent and good faith efforts to actively resolve the Audit, the PAR resolution due date has been extended and full resolution and compliance must be secured no later than February 29, 2020 or CalPERS will resume efforts to enforce pursuing any/all available remedies to in accordance with the Public Employees' Retirement Law (PERL), California Code of Regulation and Government (Gov.) Code to comply with the law.

DENIED

To date, despite several attempts to secure compliance and resolution with the Agency's PAR, the Agency has failed to comply by not resolving the issues in good faith and continues to operate in a negligent manner. The Agency's PAR resolution due date remains November 30, 2019 and failure to do so may result in further action to pursue any/all available remedies to enforce the PERL, California Code of Regulation and Gov. Code which may include, but not be limited to revoke the Agency's Contract with CalPERS.

Attachment H
Respondents' Exhibit 6
Page 17 of 40

To assist the Agency during the compliance and resolution process, the Agency's PAR case has been assigned to the following program liaison(s):

Primary Contact:
Samuel Camacho
samuel.camachojr@calpers.ca.gov
916.795.3026

Secondary Contact:
Jennifer Sandness
jennifer.sandness@calpers.ca.gov
916.795.9542

CalPERS is here to assist you. If you have any questions, please contact the Agency's assigned CCAR liaison or CalPERS at 888-225-7377 or via email at ERReview@calpers.ca.gov.

Sincerely,



Brad Hanson
Assistant Division Chief
Compensation & Contribution Services
Employer Account Management Division

BH:kl

cc: Nam Nguyen, Senior Director of Business Services, Tustin Unified School District



EXHIBIT "C"

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

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SACRAMENTO
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BAN DIEGO
 (619) 485-9526

OUR FILE NUMBER:
 005718.00088
 2574435.1

December 10, 2019

VIA EMAIL AND FIRST CLASS MAIL

Matthew Jacobs, General Counsel
 California Public Employees' Retirement System
 Legal Office
 P.O. Box 942707
 Sacramento, CA 94229-2707

Re: Tustin Unified School District – 2018 Payrate Increases Review
CalPERS ID: [REDACTED] / Job Number: 3P17-0C8

Dear Mr. Jacobs:

Our firm is legal counsel to the Tustin Unified School District ("District"). The purpose of this correspondence is to request that your office review — and reconsider — the legal basis underlying Exception 4 in CalPERS's 2018 Payrate Increases Review of the District ("the Audit"), which pertains to calculation of hourly payrates.

As explained below, Exception 4 reflects the determination of CalPERS auditors that the District is bound to use a particular formula (monthly payrate divided by 173.33) when calculating hourly payrates for District employees in the CalPERS system, despite the fact this formula is not grounded in any statute or regulation.

The District is interested in resolving this matter without the need for a formal appeal, and believes your office may be able to assist in clarifying the legal issues presented by this matter in a way that may save all parties significant time and expense. We thank you in advance for your consideration of this letter and your anticipated response.

BACKGROUND

The District was among 64 public employers subject to the Audit. The CalPERS Office of Audit Services issued its Final Audit Report on December 6, 2018. (Relevant excerpts of the Final Audit Report are enclosed for your reference.) The Final Audit Report identifies six "exceptions" which apply to the District. Only Exception 4 remains unresolved. The District has obtained an extension of time, through December 31, 2019, to respond to Exception 4.

The District has a longstanding practice of adopting hourly and monthly salary schedules for classified employees. At all times relevant to this matter, the District's publicly available salary

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Matthew Jacobs, General Counsel
 December 10, 2019
 Page 2

schedules have clearly identified the applicable monthly and hourly payrates, and the District has paid its employees (and submitted contributions to CalPERS) on the basis of those payrates.

At issue in the Audit is the District's method of calculating hourly payrates. At all times relevant to this matter, the District's hourly payrates have been converted from the monthly payrates using a 21-day/month average (i.e. the monthly payrate is divided by 168, which represents the number of work hours in 21 days).

In Exception 4, CalPERS auditors determined that the District must instead calculate hourly payrates using 173.333 as a divisor, using the following formula:

$$52 \text{ weeks} * 40 \text{ hours/week} = 260 \text{ days/year}$$

$$260 \text{ days}/12 \text{ months per year} = 21.667 \text{ average days/month}$$

$$260 * 8 \text{ hours/day} = 2,080 \text{ hours/year}$$

$$2,080 \text{ hours}/12 \text{ months} = 173.33 \text{ average hours/month}$$

Because the District did not apply this precise formula when calculating the applicable hourly rate, CalPERS determined the District's monthly payrates were too low. As a result, CalPERS is presently insisting — in Exception 4 — that the District must adjust its monthly payrates upward (retroactive to 2012) to reflect an amount higher than was ever stated in the applicable monthly salary schedule.¹

In the alternative, CalPERS auditors have informally advised District personnel that they may resolve Exception 4 by reporting to CalPERS the amounts calculated using CalPERS's formula, even if those amounts are different from the amounts actually paid to employees. The auditors have suggested that in order to meet the requirements of Title 2, section 570.5 of the California Code of Regulations, the District could retroactively amend its salary schedules to contain two different payrates per classification: (1) the actual rate paid to employees based on the District's 21-day/month calculation, and (2) a higher rate reflecting the amount the employees would have

¹ Exception 4 states, in part: "The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20636.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.60. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20636.1." The \$4,022 monthly payrate includes \$213 of longevity pay, as identified in Exception 2 of the Final Audit Report. After subtracting the longevity pay, the District reported a monthly payrate of \$3,809.00 for the sampled retiree, which is consistent with the amount published on the salary schedule.

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Matthew Jacobs, General Counsel
 December 10, 2019
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earned had the District applied CalPERS's preferred calculation method (which would then be reported to CalPERS).

LEGAL ARGUMENT

For the reasons explained below, the position taken by CalPERS auditors in this matter is not supported by any legal authority, as CalPERS lacks any basis in law to dictate a precise relationship between monthly and hourly payrates. Moreover, none of the options proposed by CalPERS auditors to resolve Exception 4 are viable, as they are neither compelled by logic nor consistent with existing law.

1. There Is No Legal Authority Requiring the District to Use CalPERS's Proprietary Calculation Method.

CalPERS auditors' insistence on the use of a particular method when calculating the hourly rate of pay is not codified in any statute or required by any regulation. In fact, the only reference to the 173.333-hour average in the Public Employees' Retirement Law ("PERL") is in a section that applies to retirees who return to service and are placed in interim appointments, which is not the case here. (Gov. Code, § 21221(h).) There is no other provision in the PERL or its implementing regulations that requires agencies who have contracted with CalPERS to calculate an hourly payrate using the calculation method identified by CalPERS auditors.

Nor is CalPERS's preferred calculation method the only reasonable means of calculating hourly payrates. Indeed, it is less precise than other alternatives. CalPERS's calculation method is not based on the actual number of days in a given year, but, instead, is based on an assumed 364-day year, which is plainly at odds with the actual calendar. Specifically, the CalPERS calculation method arrives at a 21.667-day average by assuming there are exactly 52 weeks (i.e. 364 days) in each year. However, this number is plainly imprecise, as there are actually 52.1429 weeks in a non-leap year, and 52.2857 weeks in a leap year.

In fact, there are numerous alternative methods of calculating an hourly payrate, including the following:

21.00-day average:

Work days in each month vary between 20-23 days. The average is 21.5 days, which rounds down to 21.

21.75-day average:

365 days/year – 104 weekend days/year = 261 work days/year.
 261 work days/12 months = 21.75 days/month

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22.00-day average:

Work days in each month vary between 20-23 days. The average is 21.5 days, which rounds up to 22.

Actual day-average:

Hourly employees could be paid by dividing the monthly rate by the actual number of days in each month. However, this would result in an inconsistent rate of pay for each month.

There is nothing in statute or regulation, moreover, which enshrines the 364-day year as a basis — let alone the sole permissible basis — for calculating hourly payrates. Presumably for this reason, we are advised by the Orange County Department of Education that they do not agree with CalPERS's position in this matter. We are further informed and believe that numerous other public employers calculating hourly payrates using divisors other than 173.333.

2. CalPERS Does Not Have Authority to Dictate the Amount the District Compensates Its Employees.

Through the Audit, CalPERS is insisting the District retroactively increase monthly payrates. While CalPERS may require that the District correctly report the compensation amounts actually paid to its employees in accordance with the PERL and its implementing regulations, CalPERS has no legal authority to dictate the amount the District pays its employees, let alone to mandate a retroactive increase in monthly payrates.

Rather, the amount employees are paid is governed by the publicly available salary schedule, which, with respect to represented employees (e.g. members of the CSEA bargaining unit) reflects the outcome of a collective bargaining process. (see Gov. Code, § 3543.2(a)(1).) In this case, the District paid its employees — and reported compensation to CalPERS — based on the exact payrates specified in its monthly and hourly pay schedules.

The informal proposal by CalPERS auditors that the District retroactively amend its salary schedules to reflect two different payrates per classification, including a rate that is different than the amount actually paid to employees, is not a viable option. The District is required to negotiate with the exclusive representative of its employees— pursuant to the Educational Employment Relations Act (“EERA”) — prior to adoption of a salary schedule. (Gov. Code, § 3543.2(a)(1).) The proposal by auditors that the District unilaterally amend salary schedules in this manner would violate the District's obligations under the EERA.

Furthermore, the auditors' proposal runs afoul CalPERS's own regulations, which define “compensation earnable” as the “payrate” amount listed on a publicly available pay schedule. (Cal. Code Regs., tit. 2, § 570.5.) Neither the PERL nor CalPERS's regulations authorize the District to adopt a salary schedule that reflects amounts other than what is actually paid to its

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ATKINSON, ANDELSON, LOYA, RUUD & ROMO

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employees. The definition of "payrate" includes "the normal monthly rate of pay or base pay of the member *paid in cash* to similarly situated members of the same group or class...." Thus, the auditors' proposal that the District adopt an erroneous salary schedule and report erroneous amounts to CalPERS is inconsistent with the law.

REQUEST FOR CLARIFICATION

Despite multiple requests from the District, CalPERS auditors have identified no basis — aside from mere preference — to compel the District to maintain monthly payrates which are divisible by 173.33 to obtain an hourly payrate. Because there is no basis in law to compel the District to use this particular calculation method, we request your assistance in resolving this matter (i.e. by removing Exception 4 from the Audit) without need for a formal appeal.

Thank you for your consideration of this request. As a reminder, the District's current deadline to respond to CalPERS auditors regarding Exception 4 is December 31, 2019, though we have requested a brief additional extension. In the event the extension request is not approved, we would very much appreciate a response by December 18, 2019.

Sincerely,

ATKINSON, ANDELSON, LOYA, RUUD & ROMO



Joshua E. Morrison

JEM/jlt:jkc

Enclosure: Excerpts from December 2018 Payrate Increase Review

Rate Increases Review

CalPERS Office of Audit Services
Public Agency Review

Job Number: P17-003

December 2018

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Agency Reports Appendix A

Appendix 1
 Summary of Individual Agency Exceptions - Listed in Order by OFAS Job Number

| Agency | Pay Schedule Exception Type | Additional Compensation Items | Agency Job Number |
|---|--|--|-------------------|
| 1 Oakland Unified School District | Time Base Approval Effective Date Revision Date Position Title | Additional Compensation Payrate Increase Excessive Payrate Payrate Adjustments Non-Reportable Payrate Pay Schedule | A-1 |
| 2 Alameda City Unified School District | Time Base | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate | A-7 |
| 3 County School Service- Contra Costa County Schools | Approval | Payrate Increase Payrate Adjustments Full-Time Payrate | A-11 |
| 4 Fresno Unified School District | Time Base | Additional Compensation Excessive Payrate Full-Time Payrate | A-15 |
| 5 Panama-Buena Vista Union Elementary School District | Time Base Approval Document | Additional Compensation Payrate Adjustments Full-Time Payrate Incorrect Payrate Non Reportable Payrate | A-19 |
| 6 Montebello Unified School District | None | None | A-23 |
| 7 Monterey County Schools | Time Base Approval Incorrect Payrate | Additional Compensation Full-Time Payrate | A-25 |
| 8 Tustin Unified School District | Time Base Approval | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Non Reportable Payrate | A-29 |
| 9 Santee Elementary School District | None | Additional Compensation Excessive Payrate Payrate Adjustments | A-33 |
| 10 Lompoc Unified School District | Time Base Approval Revision Date | Additional Compensation Excessive Payrate Payrate Adjustments Full-Time Payrate Reduced Payrate Non Reportable Payrate | A-37 |
| 11 Rincon Valley Union Elementary School District | Time Base Approval Revision Date | Additional Compensation Pay Schedule | A-43 |
| 12 Oak Park Unified School District | Time Base | Payrate Increase Excessive Payrate Full-Time Payrate Pay Schedule | A-47 |

TUSTIN UNIFIED SCHOOL DISTRICT

| Objective and Scope | | | |
|---------------------|------------|---------------|----------------|
| CalPERS ID | Job Number | Contract Date | Classification |
| [REDACTED] | 3P17-008 | March 1, 1949 | Miscellaneous |

The objective of our review was to determine whether increases to member payrates were granted to members and reported to CalPERS in compliance with the Public Employees' Retirement Law (PERL). Reporting active member payrates correctly is a necessary precursor to correctly calculating member benefits at retirement. Specifically, incorrect reporting could cause the following: miscalculation of a member's service credit, miscalculation of a member's retirement allowance, delays in processing a member's retirement benefits, inaccurate retirement estimates, incorrect payment of benefits, and hardship to retired members due to a reduction in benefits.

Payrates must be reported to CalPERS in accordance with Government Code sections 20636, 20636.1, 7522.34(a) and corresponding sections of the California Code of Regulations (CCR) section 570.5. Specifically, payrate is deemed as the normal monthly rate of pay or base pay of the member paid pursuant to a publicly available pay schedule for services rendered on a full-time basis during normal working hours. The publicly available pay schedules must meet criteria listed in CCR section 570.5. Payrates cannot include additional compensation such as special compensation, must be correctly calculated, must be accurately reported for the period earned, and cannot be granted or awarded to a member in connection with or anticipation of separation from employment.

The review was limited to the examination of a sample of active and/or retired employee records for the period July 1, 2012 to June 30, 2017. Unless otherwise specified, the Office of Audit Services (OFAS) did not review the Agency's compliance with the PERL with regard to any areas outside the scope described herein, including, but not limited to, reported earnings, special compensation, payroll information, member contributions, membership enrollment, or employment after retirement.

Results in Brief

| | Expectation | Observation |
|---|-----------------------------------|--|
| 1 | Pay Schedule Approval / Time Base | The Agency did not maintain pay schedules in compliance with the Government Code and CCR. Specifically, the pay schedule in effect July 1, 2016 for Certificated Represented Employees did not include the time base for annual payrates. In addition, the pay schedule entitled "Classified Non-Bargaining Salary Schedule" in effect for Fiscal Years 2012-13, 2013-14 and 2015-16 did not include the time base for hourly payrates and were not duly approved and adopted by the Agency's governing body as required by CCR section 570.5. |

TUSTIN UNIFIED SCHOOL DISTRICT

| | | Violation | Observation |
|---|----------|-------------------------|--|
| 2 | Payrates | Additional Compensation | The Agency reported payrates that included additional compensation for three sampled employees, two active and one who retired in January 2015. Specifically, one of the active employees and the retired employee had longevity pay added to their base payrate. The amounts ranged from \$.43 to \$.60 per hour for the active employee and \$207.00 to \$274.00 per month for the retired employee. The other active employee had a Masters Stipend added to their base payrate. The amounts ranged from \$222.20 to \$228.90 per month. The incorrect reporting resulted in an increase to the employees reported payrates that were not in compliance with Government Code section 20836.1. |
| 3 | Payrates | Excessive Payrate | The Agency reported excessive monthly payrates for a sampled active certificated employee. Specifically, the Agency added additional compensation for a Master's Stipend and also divided the annual salary by 10 months instead of 11 months. The base annual salary for the employee's position during the 2015-16 school year was \$85,948 and the employee worked 11 months during the year. The Agency reported a monthly base salary of \$8,594.80; however, the correct monthly payrate to report was \$7,813.45. The incorrect reported resulted in an increase to payrates reported that were not in compliance with Government Code section 20836.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |
| 4 | Payrates | Full-Time Payrates | The Agency did not correctly report full-time payrates for a sampled classified employee who retired in January 2015. Specifically, the reported payrates were not based on a 40-hour workweek for all months of a year as required by Government Code section 20836.1. For example, the Agency reported a monthly payrate of \$4,022 for the employee in the pay period ended August 31, 2012; however, the reported monthly payrate should have been \$3,915.80. The payrates reported for the retired sampled employee reflected a workweek of less than 40 hours and the payrates were not based on all 12 months of the year. The incorrect reporting resulted in decreases to the employees reported payrates that were not in compliance with Government Code section 20836.1. |

Excluded 6

TUSTIN UNIFIED SCHOOL DISTRICT

| | | Exception | Explanation |
|---|----------|------------------------|--|
| 5 | Payrates | Non-Reportable Payrate | The Agency reported a payrate that was not reportable for the active certificated employee noted in Observation 3. Specifically, the Agency reported an hourly payrate of \$25.40 for time the employee spent attending a three-day planning and personal development workshop in July 2015. The payrate reported was not the normal rate of pay or base pay of the member and the payrate was not listed in the Agency's publicly available pay schedule as defined in Government Code section 20636.1. |
| 6 | Payrates | Payrate Adjustments | The Agency did not report a retroactive salary adjustment covering all months worked by an active employee. Specifically, the employee received a three percent salary increase in March 2017 retroactive to July 1, 2016. The Agency reported a retroactive salary adjustment back to September 1, 2016; however, the employee began working during the school year in August 2016. The incorrect reporting resulted in payrates reported that were not in compliance with Government Code section 20636.1. Government Code section 20630 states when compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when it is reported or paid. |

Criteria

Under Government Code sections 20636, 20636.1 and 7522.34(a), payrate is deemed as the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal work hours, pursuant to a publicly available pay schedule.

Per CCR Section 570.5, a pay schedule, among other things, must:

- Be duly approved and adopted by the employer's governing body in accordance with requirements of applicable public meetings laws;
- Identify the position title for every employee position;
- Show the payrate as a single amount or multiple amounts within a range for each identified position;
- Indicate the time base such as hourly, daily, bi-weekly, monthly, bi-monthly, or annually;
- Be posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer's Internet website;
- Indicate an effective date and date of any revisions;
- Be retained by the employer and available for public inspection for not less than five years; and
- Not reference another document in lieu of disclosing the payrate.

TUSTIN UNIFIED SCHOOL DISTRICT

Recommendation

The Agency should ensure reported payrates are granted and reported to CalPERS in compliance with the PERL. The Agency should work with the CalPERS Employer Account Management Division to identify and make adjustments, if necessary, to any impacted active and retired member accounts pursuant to Government Code Section 20180.

Government Codes: § 20120, § 20121, § 20122, § 20160

Conclusion

OFAS limited this review to the areas specified in the objective and scope section of this report. Sample testing procedures provide reasonable, but not absolute, assurance that the Agency complied with the specific provisions of the PERL and CalPERS contract that were subject to this review. The results outlined in this report are based on information made available or otherwise obtained at the time this report was prepared. This report does not constitute a final determination with regard to the results noted within the report. The appropriate CalPERS divisions will notify the Agency of the final determinations and provide appeal rights, if applicable, at that time.

Summarized Response

The Agency partially disagreed with Observation 1, disagreed with Observation 4, and provided additional information. OFAS reviewed the information and revised Observation 4.



EXHIBIT “D”



California Public Employees' Retirement System
 Employer Account Management Division
 400 Q Street, Sacramento, CA 95811 | Fax: (916) 795-9372
 888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

Joshua Morrison
 Atkinson, Andelson, Loya, Rudd & Romo
 12800 Center Court Drive South, Suite 300
 Cerritos, CA 90703-9364

CalPERS ID: [REDACTED]
 Job Number: 3P17-008

December 18, 2019

Dear Mr. Morrison,

We appreciate your recent inquiry on behalf of the Tustin Unified School District (District) seeking clarification on the computation of payrate and service credit for the District's classified school employees. As the Assistant Division Chief of the Employer Account Management Division responsible for inquiries related to compensation earnable and the accrual of service credit, I have been asked to respond.

Background:

The California Public Employees' Retirement System's (CalPERS) Office of Audit Services (OFAS) conducted a Public Agency Review¹ (PAR) of payrates reported by the District on December 6, 2018.

Specific to the inquiry under Observation #4 within the PAR, Alane Pelleriti (Pelleriti) was sampled, and it was deemed that full-time payrates were not reported based on a 40-hour workweek pursuant to Government (Gov.) Code section 20636.1. The below examples provide further information to clarify the calculation of payrate for the purposes of determining service credit of a classified school member.

Payrate

Pursuant to Gov. Code subsection 20636.1(b):

"(b) (1) "Payrate" means the normal monthly rate of pay or base pay of the member paid in cash to similarly situated members of the same group or class of employment for services rendered on a full-time basis during normal working hours. For purposes of this part, for classified members, full-time employment is 40 hours per week, and payments for services rendered, not to exceed 40 hours per week, shall be reported as compensation earnable for all months of the year in which work is performed. "Payrate," for a member who is not in a group or

¹ Attachment A: An excerpt of the Public Agency Review: Payrate Increases Review

class, means the monthly rate of pay or base pay of the member, paid in cash and pursuant to publicly available pay schedules, for services rendered on a full-time basis during normal working hours, subject to the limitations of paragraph (2) of subdivision (e).” (Emphasis added.)

The relevant pay assignment information² of Pelleriti will provide the details of “earnings.” Payrate and earnings are two separate items:

- Payrate is used to calculate a member’s final compensation, which is one of the three factors in calculating a retirement allowance.
- Earnings are used to calculate service credit.

For classified school members of the same group or class of employment, payrate is the normal monthly rate of pay or base pay for services rendered on a full-time basis of 40 hours per week. Earnings, however, are the compensation paid to a member based on the number of hours worked in relation to the payrate.

For example, in fiscal year 2012 - 2013, Pelleriti was a Physical Education Equipment Person, an 8-hour per day position over 10 months for 210 days. This is the salary or “earnings:”

- Annual: \$37,950.00
- Monthly (10 months): \$3,795.00 (\$37,950.00 divided by 10 months)
- Daily (210 days): \$180.71 (\$37,950.00 divided by 210 days)
- Hourly (8 hours): \$22.59 (\$180.71 divided by 8 hours)

Pursuant to Gov. Code section 20636.1(b), the earnings are not considered the same as payrate because the earnings are not equivalent to the normal rate of pay or base pay based on full-time employment of 40 hours per week. Further, for classified school members, CalPERS does not deem employment of less than 40-hours per week as full-time employment for purposes of service credit accrual; therefore, employment of less than 40-hours per week should not yield full service credit per month worked.

In the example above, the hourly payrate equals the monthly earnings of \$3,795.00 divided by the number of hours worked per day, 8 hours, which equals \$22.59 hourly. For purposes of calculating compensation payable under Gov. Code section 20636.1, the base rate of pay is \$22.59 per hour.

Therefore, to calculate the monthly payrate for full-time employment, defined as 40-hours per week for classified school members under Gov. Code section 20636.1, the hourly base payrate of \$22.59 is multiplied by 40 hours per week, by 52 weeks per year, and the resulting product is divided by 12 months³, which equals a monthly payrate of \$3,915.60, as cited in the PAR. Please note, Longevity Pay⁴ was also included in the payrate of \$207.00 per month.

Service Credit

Pursuant to Gov. Code section 20962, full-time service shall be granted as:

² Attachment B: Pay Assignment Information for Alane Pelleriti

³ 40 hours per week multiply by 52 weeks, then dividing the product by 12 months equates to the 173.333 factor

⁴ This is cited under Observations #2 of the PAR

“(a) One year of service credit shall be granted for service rendered and compensated in a fiscal year in full-time employment for any of the following:

- (1) One academic year of service for persons employed on an academic year basis by the University of California, the California State University system, or school employees who are certificated members, under terms and conditions prescribed by the board.**
- (2) Ten months of service for persons employed on a monthly basis.**
- (3) Two hundred fifteen days of service after June 30, 1951, and 250 days prior to July 1, 1951, for persons employed on a daily basis.**
- (4) One thousand seven hundred twenty hours of service after June 30, 1951, and 2,000 hours prior to July 1, 1951, for persons employed on an hourly basis.**
- (5) Nine months of service for state employees represented by State Bargaining Unit 3 and subject to the 9-12 pay plan or leave plan, provided a memorandum of understanding has been agreed to by the state employer and the recognized employee organization to become subject to this subdivision.**

(b) A fractional year of credit shall be given for service rendered in a fiscal year in full-time employment for less than the time prescribed in this section.” (Emphasis added.)

The periods of time described under Gov. Code section 20962 *apply only to full-time employment*. For classified school members, full-time employment is 40 hours per week pursuant to Gov. Code section 20636.1, which defines full-time employment of classified school members “[f]or purposes of this part.” As such, and as an example, under Gov. Code section 20962(a)(2), a classified school member employed on a monthly-basis must complete ten (10) months of service on a full-time basis of 40 hours per week to receive one (1) year of service credit. Even if Pelleriti’s position of 8 hours per day at 210 days per fiscal year, that standard would not be met. Rather, that position equates to 1,680 hours per fiscal year.

From another perspective, under Gov. Code section 20962(a)(4), a classified school member working on an hourly-basis shall receive one year of service credit if the member works 1,720 hours per fiscal year. Again, Pelleriti is in an 8-hour per day position at 210 days per fiscal year; therefore, he would work 1,680 hours per fiscal year. Pelleriti could not earn one (1) year of service credit as he would never reach 1,720 hours in a fiscal year, as required under Gov. Code section 20962(a)(4).

For classified school members who are not employed full-time as defined under Gov. Code section 20636.1, service credit is calculated pursuant to Gov. Code section 20962.

In the example above, CalPERS calculated Pelleriti’s service credit by determining the number of months of full-time employment, as defined under Gov. Code section 20636.1, that Pelleriti completed in one (1) fiscal year. Assuming Pelleriti worked the full “salary,” CalPERS divided his monthly earnings of \$3,795.00, by the monthly payrate based upon full-time employment of 40 hours per week of \$3,915.60 and divided by ten, under Gov. Code section 20962(a)(2), to calculate the service credit for each month at 0.09692. Then, it is multiplied by the ten (10) months he received those monthly earnings per fiscal year; which equates to 0.9692 per fiscal year.

Currently, the Pelleriti’s payrate is understated and the service credit is overstated. In addition, longevity pay was inaccurately reported into payrate whereas it should be reported as special compensation. This confirms that the member’s benefit warrant is inaccurate. Until corrections are



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made to accurately reflect Pelleriti's payrate and service credit, a resulting overpayment or underpayment may impact the member.

CalPERS determines final compensation and service credit for classified school members based on the definition of full-time employment under Gov. Code section 20636.1 in the Public Employees' Retirement Law. There is not a suggestion nor indication that CalPERS is dictating the compensation of the District's employees.

In accordance with Gov. Code section 20134 and California Code of Regulations sections 555-555.4, the Agency has the right to appeal the action to the Board by filing a written notice of appeal within thirty days of the date of this letter. An appeal must be addressed to one and/or both of the below stated address(es) and postmarked no later than January 20, 2020.

Renee Ostrander, Chief
Employer Account Management Division
Attention: Audit Compliance & Resolution
P.O. Box 942709
Sacramento, CA 94229-2709
Compensation_Appeals@calpers.ca.gov

Upon submission of an appeal, the matter will be set for hearing with the Office of Administrative Hearings where an assigned CalPERS attorney will contact the Agency to coordinate a hearing date. Additional information can be found in the enclosed General Procedures for Administrative Hearings brochure.

If the Agency chooses not to be represented by an attorney, the assigned CalPERS attorney will be in direct communication with the Agency during the appeal process. If the Agency does hire an attorney or retains the firm, please notify us immediately so our attorney can work directly with them or you.

We are here to assist you. We would be glad to schedule a conference call with you and your client as well. If either of you have any further questions or concerns regarding this matter, you may contact Brad Hanson, Assistant Division Chief of the Compensation & Contribution Services Section in the CalPERS Employer Account Management Division at 916.795.2724 or via email at Brad.Hanson@CalPERS.ca.gov.

Sincerely,



Brad Hanson
Assistant Division Chief
Employer Account Management Division

cc: Matthew Jacobs, General Counsel
Bellz Chappuie, Office of Audit Services Chief
Renee Ostrander, Employer Account Management Division Chief



EXHIBIT "E"

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California Public Employees' Retirement System
Employer Account Management Division
400 Q Street, Sacramento, CA 95811 | Fax: (916) 795-9372
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

Joshua E. Morrison
Atkinson, Andelson, Loya, Rudd & Romo
12800 Center Court Drive South, Suite 300
Cerritos, CA 90703

CalPERS ID: [REDACTED]
Job Number: 3P17-008

January 10, 2020

Subject: APPEAL EXTENSION

Dear Joshua Morrison,

The California Public Employees' Retirement System (CalPERS) is in receipt of your email dated January 7, 2020, requesting an extension to submit an appeal to CalPERS' final determination provided in CalPERS' letter of December 18, 2019.

Your request for an extension is approved.

Your response date has been extended to February 20, 2020.

We are here to assist you. If you have any questions, please visit our website at www.calpers.ca.gov, or you may call us toll free at 888 CalPERS (or 888-225-7377).

Sincerely,

A handwritten signature in black ink that reads "Brad Hanson".

Brad Hanson
Assistant Division Chief
Compensation & Contribution Services
Employer Account Management Division

BH:vm

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

I am employed in the County of Los Angeles, State of California. I am over the age of 18 years and am not a party to the within action; my business address is 12800 Center Court Drive South, Suite 300, Cerritos, California 90703-9364.

On February 19, 2020, I served the following document(s) described as February 19, 2020 NOTICE OF APPEAL on behalf of Tustin Unified School District re (CalPERS ID: [REDACTED] CalPERS Job Nos. 3P17-008 and P17-003) on the interested parties in this action as follows:

Renee Ostrander, Chief
Employer Account Management Division
California Public Employees' Retirement System
Attention: Audit Compliance & Resolution
P.O. Box 942709
Sacramento, CA 94229-2709
Email: COMPENSATION_APEALS@CalPERS.CA.GOV

- BY MAIL:** I placed a true and correct copy of the document(s) in a sealed envelope for collection and mailing following the firm's ordinary business practices. I am readily familiar with the firm's practice for collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.
- BY EMAIL:** My electronic service address is JCurtiss@aalrr.com. I sent such document(s) to the email address(es) listed above or on the attached Service List. Such document(s) was scanned and emailed to such recipient(s) and email confirmation(s) will be maintained with the original document in this office indicating the recipients' email address(es).

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on February 19, 2020, at Cerritos, California.



Jeannie K. Curtiss

Attachment H
Respondent's Exhibit 7
Page 1 of 23

EXHIBIT 7



2012/2013 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # |
|-------------------------------------|--------|
| Accounting/Business Clerical | |
| Account Clerk I | 39 |
| Account Clerk II | 37 |
| Contract Specialist/Buyer | 51 |
| Lead Payroll Clerk | 48 |
| Payroll Clerk | 39 |
| Purchasing Clerk | 30 |
| Purchasing Specialist | 38 |
| Food Services | |
| Assistant Cook | 12 |
| Baker | 21 |
| Cafeteria Satellite Leadperson | 16 |
| Cook I | 25 |
| Cook II | 20 |
| Lead Cook | 28 |
| Nutrition Services Assistant I | 10 |
| Nutrition Services Assistant II | 7 |
| General Clerical | |
| Attendance Clerk | 30 |
| Attendance Specialist | 34 |
| Health Services Clerk | 26 |
| Health Services Technician | 36 |
| Office Assistant I | 26 |
| Office Assistant II | 21 |
| Receptionist | 26 |
| Records Clerk | 30 |
| Records Technician | 33 |
| Senior Data Processing Technician | 40 |
| Senior Word Processing Technician | 40 |
| Word Processing Technician | 35 |
| Graphics | |
| Duplicating Production Operator | 26 |
| Lead Offset Press Operator | 40 |
| Offset Press Operator | 37 |
| Library/Clerical | |
| IRC Clerk | 30 |
| Library Media Specialist | 32 |
| Library Media Technician I | 30 |
| Library Media Technician II | 24 |
| Maintenance | |
| Assistant Tradesperson | 53 |
| Electrician | 58 |
| Electronic Assistant | 56 |
| Electronic Technician | 59 |
| HVAC & Refrigeration Technician | 58 |
| Locksmith | 56 |
| Maintenanceperson I | 48 |
| Mechanic | 56 |
| Painter | 55 |
| Plumber | 58 |
| Sprinkler Repair/Groundsperson | 40 |
| Swimming Pool Maintenanceperson | 45 |
| Swimming Pool Mechanic | 55 |
| Welder | 58 |
| Student Support | |
| Campus Supervisor | 15 |
| Occupational Therapist | 91 |
| Physical Therapist | 91 |
| Student Recovery Officer | 30 |

| CLASSIFICATION TITLE | STEP # |
|---|--------|
| Operations | |
| Athletic Fieldperson | 38 |
| Campus Safety Patrol Officer | 42 |
| Custodian | 33 |
| Grounds Equipment Operator | 42 |
| Groundsperson | 35 |
| Head Custodian, Elementary | 36 |
| Head Custodian, Continuation / DO | 36 |
| Irrigation Specialist | 45 |
| Lead Irrigation Specialist | 52 |
| Night Leadperson, High School | 36 |
| P.E. Equipmentperson | 36 |
| Paraprofessional | |
| Associate PreSchool Educator | 32 |
| Bilingual Testing Technician I | 33 |
| Bilingual Testing Technician II | 31 |
| Career Guidance Technician | 33 |
| Certified Occupational Therapist Asst. | 39 |
| Certified Physical Therapist Asst. | 39 |
| Community Liaison Language Specialist I | 33 |
| Community Liaison Language Specialist II | 31 |
| Computer Resource Assistant | 16 |
| Computer Support Specialist | 33 |
| Counseling Technician | 28 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 |
| Job Placement Specialist | 39 |
| Licensed Vocational Nurse | 36 |
| Paraeducator Behavior Interventionist | 25 |
| Paraeducator Bilingual | 21 |
| Paraeducator Community Liaison | 25 |
| Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Paraeducator PreSchool | 16 |
| Paraeducator Teacher Assistant | 16 |
| Paraeducator Teacher Assistant Accompanist | 16 |
| Paraeducator Special Education | 21 |
| PreSchool Educator | 36 |
| PreSchool Outreach Specialist | 39 |
| Speech/Language Pathology Assistant | 40 |
| Translator | 33 |
| Secretarial | |
| School Secretary I | 44 |
| School Secretary II | 44 |
| School Secretary III | 40 |
| Secretary I | 44 |
| Secretary II | 42 |
| Secretary III | 39 |
| Secretary IV | 31 |
| Technical | |
| Computer Accounting Technician | 50 |
| Computer Systems Specialist | 60 |
| Computer Technician | 21 |
| Information Systems Specialist | 55 |
| Data Input Clerk | 21 |
| Data Processing Technician | 36 |
| Position Control Technician | 45 |
| Warehouse | |
| Senior Stock Clerk | 42 |
| Warehouse/Deliveryperson | 38 |
| Warehouse Foreperson | 56 |

Bilingual Stipend: Oral \$40 per month, \$24 per hour; Oral and Written \$60 per month, \$36 per hour

Night Differential: \$50.40 per month, \$30 per hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth: \$12 per month increase upon completion of

Board Approved: 07/08/13
Effective Date: 07/08/13
Longevity Eff. Date: 02/01/08
Compliance: 04/08/19

| Longevity Schedule | | |
|--------------------|-----------------------|----------------------|
| Service Years | Total Monthly Stipend | Total Hourly Stipend |
| 7th year | \$42.00 | \$0.25 |
| 8th year | \$65.00 | \$0.39 |
| 9th year | \$89.00 | \$0.54 |
| 10th year | \$112.00 | \$0.67 |
| 11th year | \$160.00 | \$0.95 |
| 15th year | \$207.00 | \$1.23 |
| 20th year | \$266.00 | \$1.64 |
| 25th year | \$349.00 | \$2.06 |



2012/2013 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # |
|---|--------|
| Accounting & Business Clerical Group | |
| Account Clerk I | 39 |
| Account Clerk II | 37 |
| Contract Specialist/Buyer | 51 |
| Lead Payroll Clerk | 48 |
| Payroll Clerk | 39 |
| Purchasing Clerk | 30 |
| Purchasing Specialist | 38 |
| Food Services Group | |
| Assistant Cook | 12 |
| Baker | 21 |
| Cafeteria Satellite Leadperson | 16 |
| Cook I | 25 |
| Cook II | 20 |
| Lead Cook | 28 |
| Nutrition Services Assistant I | 10 |
| Nutrition Services Assistant II | 7 |
| General Clerical Group | |
| Attendance Clerk | 30 |
| Attendance Specialist | 34 |
| Health Services Clerk | 26 |
| Health Services Technician | 36 |
| Office Assistant I | 26 |
| Office Assistant II | 21 |
| Receptionist | 26 |
| Records Clerk | 30 |
| Records Technician | 33 |
| Senior Data Processing Technician | 40 |
| Senior Word Processing Technician | 40 |
| Word Processing Technician | 35 |
| Graphics | |
| Duplicating Production Operator | 26 |
| Lead Offset Press Operator | 40 |
| Offset Press Operator | 37 |
| Library Clerical Group | |
| IRC Clerk | 30 |
| Library Media Specialist | 32 |
| Library Media Technician I | 30 |
| Library Media Technician II | 24 |
| Maintenance Group | |
| Assistant Tradesperson | 53 |
| Electrician | 58 |
| Electronic Assistant | 56 |
| Electronic Technician | 59 |
| HVAC & Refrigeration Technician | 58 |
| Locksmith | 56 |
| Maintenanceperson I | 48 |
| Mechanic | 56 |
| Painter | 55 |
| Plumber | 58 |
| Sprinkler Repair/Groundsperson | 40 |
| Swimming Pool Maintenanceperson | 45 |
| Swimming Pool Mechanic | 55 |
| Welder | 58 |

| CLASSIFICATION TITLE | STEP # |
|---|--------|
| Operations Group | |
| Athletic Fieldperson | 38 |
| Campus Safety Patrol Officer | 42 |
| Custodian | 33 |
| Grounds Equipment Operator | 42 |
| Groundsperson | 35 |
| Head Custodian, Elementary | 36 |
| Head Custodian, Continuation / DO | 36 |
| Irrigation Specialist | 45 |
| Lead Irrigation Specialist | 52 |
| Night Leadperson, High School | 36 |
| P.E. Equipmentperson | 36 |
| Paraprofessional Group | |
| Associate PreSchool Educator | 32 |
| Bilingual Testing Technician I | 33 |
| Bilingual Testing Technician II | 31 |
| Career Guidance Technician | 33 |
| Certified Occupational Therapist Asst. | 39 |
| Community Liaison Language Specialist I | 33 |
| Community Liaison Language Specialist II | 31 |
| Computer Resource Assistant | 16 |
| Computer Support Specialist | 33 |
| Counseling Technician | 28 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 |
| Job Placement Specialist | 39 |
| Licensed Vocational Nurse | 36 |
| Paraeducator Behavior Interventionist | 25 |
| Paraeducator Bilingual | 21 |
| Paraeducator Community Liaison | 25 |
| Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Paraeducator PreSchool | 16 |
| Paraeducator Teacher Assistant | 16 |
| Paraeducator Teacher Assistant Accompanist | 16 |
| Paraeducator Special Education | 21 |
| PreSchool Educator | 36 |
| Speech/Language Pathology Assistant | 40 |
| Translator | 33 |
| Secretarial Group | |
| School Secretary I | 44 |
| School Secretary II | 44 |
| School Secretary III | 40 |
| Secretary I | 44 |
| Secretary II | 42 |
| Secretary III | 39 |
| Secretary IV | 31 |
| Student Support | |
| Campus Supervisor | 15 |
| Occupational Therapist | 91 |
| Physical Therapist | 91 |
| Student Recovery Officer | 30 |
| Technical | |
| Computer Accounting Technician | 50 |
| Computer Systems Specialist | 60 |
| Computer Technician | 21 |
| Data Input Clerk | 21 |
| Data Processing Technician | 36 |
| Position Control Technician | 45 |
| Warehouse Service Group | |
| Senior Stock Clerk | 42 |
| Warehouse/Deliveryperson | 38 |
| Warehouse Foreperson | 56 |

Bilingual Stipend: Oral \$40 per month, \$.24 per hour; Oral and Written \$60 per month, \$.36 per hour

Night Differential: \$50.40 per month, \$.30 per hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth: \$12 per month increase upon completion of three points.

Board Approved: 01/28/13
Effective Date: 01/28/13
Longevity Eff. Date: 02/01/08
Compliance: 04/08/19

| Longevity Schedule | | |
|--------------------|-----------------------|----------------------|
| Service Years | Total Monthly Stipend | Total Hourly Stipend |
| 7th year | \$42.00 | \$0.25 |
| 8th year | \$65.00 | \$0.39 |
| 9th year | \$89.00 | \$0.54 |
| 10th year | \$112.00 | \$0.67 |
| 11th year | \$160.00 | \$0.95 |
| 15th year | \$207.00 | \$1.23 |
| 20th year | \$266.00 | \$1.63 |
| 25th year | \$349.00 | \$2.05 |

CLASSIFIED **HOURLY** SALARY SCHEDULE **2012-2013**

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|---------|---------|---------|---------|---------|---------|------------|
| 1 | 11.4063 | 12.0000 | 12.5812 | 13.2626 | 13.9250 | 14.6250 | 1 |
| 2 | 11.5500 | 12.1438 | 12.7687 | 13.4063 | 14.0937 | 14.8063 | 2 |
| 3 | 11.7062 | 12.3000 | 12.9188 | 13.5937 | 14.2875 | 15.0063 | 3 |
| 4 | 11.8563 | 12.4500 | 13.0875 | 13.7563 | 14.4688 | 15.1750 | 4 |
| 5 | 12.0000 | 12.5812 | 13.2626 | 13.9250 | 14.6250 | 15.3751 | 5 |
| 6 | 12.1438 | 12.7687 | 13.4063 | 14.0937 | 14.8063 | 15.5813 | 6 |
| 7 | 12.3000 | 12.9188 | 13.5937 | 14.2875 | 15.0063 | 15.7625 | 7 |
| 8 | 12.4500 | 13.0875 | 13.7563 | 14.4688 | 15.1750 | 15.9625 | 8 |
| 9 | 12.5812 | 13.2626 | 13.9250 | 14.6250 | 15.3751 | 16.1626 | 9 |
| 10 | 12.7687 | 13.4063 | 14.0937 | 14.8063 | 15.5813 | 16.3500 | 10 |
| 11 | 12.9188 | 13.5937 | 14.2875 | 15.0063 | 15.7625 | 16.5563 | 11 |
| 12 | 13.0875 | 13.7563 | 14.4688 | 15.1750 | 15.9625 | 16.7812 | 12 |
| 13 | 13.2626 | 13.9250 | 14.6250 | 15.3751 | 16.1626 | 16.9937 | 13 |
| 14 | 13.4063 | 14.0937 | 14.8063 | 15.5813 | 16.3500 | 17.1938 | 14 |
| 15 | 13.5937 | 14.2875 | 15.0063 | 15.7625 | 16.5563 | 17.4188 | 15 |
| 16 | 13.7563 | 14.4688 | 15.1750 | 15.9625 | 16.7812 | 17.6438 | 16 |
| 17 | 13.9250 | 14.6250 | 15.3751 | 16.1626 | 16.9937 | 17.8688 | 17 |
| 18 | 14.0937 | 14.8063 | 15.5813 | 16.3500 | 17.1938 | 18.0687 | 18 |
| 19 | 14.2875 | 15.0063 | 15.7625 | 16.5563 | 17.4188 | 18.2937 | 19 |
| 20 | 14.4688 | 15.1750 | 15.9625 | 16.7812 | 17.6438 | 18.5375 | 20 |
| 21 | 14.6250 | 15.3751 | 16.1626 | 16.9937 | 17.8688 | 18.7751 | 21 |
| 22 | 14.8063 | 15.5813 | 16.3500 | 17.1938 | 18.0687 | 18.9938 | 22 |
| 23 | 15.0063 | 15.7625 | 16.5563 | 17.4188 | 18.2937 | 19.2438 | 23 |
| 24 | 15.1750 | 15.9625 | 16.7812 | 17.6438 | 18.5375 | 19.4563 | 24 |
| 25 | 15.3751 | 16.1626 | 16.9937 | 17.8688 | 18.7751 | 19.7125 | 25 |
| 26 | 15.5813 | 16.3500 | 17.1938 | 18.0687 | 18.9938 | 19.9500 | 26 |
| 27 | 15.7625 | 16.5563 | 17.4188 | 18.2937 | 19.2438 | 20.1937 | 27 |
| 28 | 15.9625 | 16.7812 | 17.6438 | 18.5375 | 19.4563 | 20.4750 | 28 |
| 29 | 16.1626 | 16.9937 | 17.8688 | 18.7751 | 19.7125 | 20.7312 | 29 |
| 30 | 16.3500 | 17.1938 | 18.0687 | 18.9938 | 19.9500 | 20.9875 | 30 |
| 31 | 16.5563 | 17.4188 | 18.2937 | 19.2438 | 20.1937 | 21.2437 | 31 |
| 32 | 16.7812 | 17.6438 | 18.5375 | 19.4563 | 20.4750 | 21.4937 | 32 |
| 33 | 16.9937 | 17.8688 | 18.7751 | 19.7125 | 20.7312 | 21.7625 | 33 |
| 34 | 17.1938 | 18.0687 | 18.9938 | 19.9500 | 20.9875 | 22.0187 | 34 |
| 35 | 17.4188 | 18.2937 | 19.2438 | 20.1937 | 21.2437 | 22.3000 | 35 |
| 36 | 17.6438 | 18.5375 | 19.4563 | 20.4750 | 21.4937 | 22.5875 | 36 |
| 37 | 17.8688 | 18.7751 | 19.7125 | 20.7312 | 21.7625 | 22.8875 | 37 |
| 38 | 18.0687 | 18.9938 | 19.9500 | 20.9875 | 22.0187 | 23.1750 | 38 |
| 39 | 18.2937 | 19.2438 | 20.1937 | 21.2437 | 22.3000 | 23.4563 | 39 |
| 40 | 18.5375 | 19.4563 | 20.4750 | 21.4937 | 22.5875 | 23.7626 | 40 |
| 41 | 18.7751 | 19.7125 | 20.7312 | 21.7625 | 22.8875 | 24.0625 | 41 |
| 42 | 18.9938 | 19.9500 | 20.9875 | 22.0187 | 23.1750 | 24.3375 | 42 |
| 43 | 19.2438 | 20.1937 | 21.2437 | 22.3000 | 23.4563 | 24.6625 | 43 |
| 44 | 19.4563 | 20.4750 | 21.4937 | 22.5875 | 23.7626 | 24.9500 | 44 |
| 45 | 19.7125 | 20.7312 | 21.7625 | 22.8875 | 24.0625 | 25.2875 | 45 |
| 46 | 19.9500 | 20.9875 | 22.0187 | 23.1750 | 24.3375 | 25.6001 | 46 |
| 47 | 20.1937 | 21.2437 | 22.3000 | 23.4563 | 24.6625 | 25.9250 | 47 |
| 48 | 20.4750 | 21.4937 | 22.5875 | 23.7626 | 24.9500 | 26.2187 | 48 |
| 49 | 20.7312 | 21.7625 | 22.8875 | 24.0625 | 25.2875 | 26.5500 | 49 |
| 50 | 20.9875 | 22.0187 | 23.1750 | 24.3375 | 25.6001 | 26.8875 | 50 |
| 51 | 21.2437 | 22.3000 | 23.4563 | 24.6625 | 25.9250 | 27.2375 | 51 |
| 52 | 21.4937 | 22.5875 | 23.7626 | 24.9500 | 26.2187 | 27.5813 | 52 |
| 53 | 21.7625 | 22.8875 | 24.0625 | 25.2875 | 26.5500 | 27.9125 | 53 |
| 54 | 22.0187 | 23.1750 | 24.3375 | 25.6001 | 26.8875 | 28.2625 | 54 |
| 55 | 22.3000 | 23.4563 | 24.6625 | 25.9250 | 27.2375 | 28.6125 | 55 |
| 56 | 22.5875 | 23.7626 | 24.9500 | 26.2187 | 27.5813 | 28.9438 | 56 |
| 57 | 22.8875 | 24.0625 | 25.2875 | 26.5500 | 27.9125 | 29.3187 | 57 |
| 58 | 23.1750 | 24.3375 | 25.6001 | 26.8875 | 28.2625 | 29.7000 | 58 |
| 59 | 23.4563 | 24.6625 | 25.9250 | 27.2375 | 28.6125 | 30.0875 | 59 |
| 60 | 23.7626 | 24.9500 | 26.2187 | 27.5813 | 28.9438 | 30.4437 | 60 |
| 61 | 35.2798 | 37.0417 | 38.8929 | 40.8393 | 42.8810 | 45.0238 | 61 |

CLASSIFIED MONTHLY SALARY SCHEDULE 2012-2013

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|------|------|------|------|------|------|------------|
| 1 | 1916 | 2016 | 2114 | 2228 | 2339 | 2457 | 1 |
| 2 | 1940 | 2040 | 2145 | 2252 | 2368 | 2487 | 2 |
| 3 | 1967 | 2066 | 2170 | 2284 | 2400 | 2521 | 3 |
| 4 | 1992 | 2092 | 2199 | 2311 | 2431 | 2549 | 4 |
| 5 | 2016 | 2114 | 2228 | 2339 | 2457 | 2583 | 5 |
| 6 | 2040 | 2145 | 2252 | 2368 | 2487 | 2618 | 6 |
| 7 | 2066 | 2170 | 2284 | 2400 | 2521 | 2648 | 7 |
| 8 | 2092 | 2199 | 2311 | 2431 | 2549 | 2682 | 8 |
| 9 | 2114 | 2228 | 2339 | 2457 | 2583 | 2715 | 9 |
| 10 | 2145 | 2252 | 2368 | 2487 | 2618 | 2747 | 10 |
| 11 | 2170 | 2284 | 2400 | 2521 | 2648 | 2781 | 11 |
| 12 | 2199 | 2311 | 2431 | 2549 | 2682 | 2819 | 12 |
| 13 | 2228 | 2339 | 2457 | 2583 | 2715 | 2855 | 13 |
| 14 | 2252 | 2368 | 2487 | 2618 | 2747 | 2889 | 14 |
| 15 | 2284 | 2400 | 2521 | 2648 | 2781 | 2926 | 15 |
| 16 | 2311 | 2431 | 2549 | 2682 | 2819 | 2964 | 16 |
| 17 | 2339 | 2457 | 2583 | 2715 | 2855 | 3002 | 17 |
| 18 | 2368 | 2487 | 2618 | 2747 | 2889 | 3036 | 18 |
| 19 | 2400 | 2521 | 2648 | 2781 | 2926 | 3073 | 19 |
| 20 | 2431 | 2549 | 2682 | 2819 | 2964 | 3114 | 20 |
| 21 | 2457 | 2583 | 2715 | 2855 | 3002 | 3154 | 21 |
| 22 | 2487 | 2618 | 2747 | 2889 | 3036 | 3191 | 22 |
| 23 | 2521 | 2648 | 2781 | 2926 | 3073 | 3233 | 23 |
| 24 | 2549 | 2682 | 2819 | 2964 | 3114 | 3269 | 24 |
| 25 | 2583 | 2715 | 2855 | 3002 | 3154 | 3312 | 25 |
| 26 | 2618 | 2747 | 2889 | 3036 | 3191 | 3352 | 26 |
| 27 | 2648 | 2781 | 2926 | 3073 | 3233 | 3393 | 27 |
| 28 | 2682 | 2819 | 2964 | 3114 | 3269 | 3440 | 28 |
| 29 | 2715 | 2855 | 3002 | 3154 | 3312 | 3483 | 29 |
| 30 | 2747 | 2889 | 3036 | 3191 | 3352 | 3526 | 30 |
| 31 | 2781 | 2926 | 3073 | 3233 | 3393 | 3569 | 31 |
| 32 | 2819 | 2964 | 3114 | 3269 | 3440 | 3611 | 32 |
| 33 | 2855 | 3002 | 3154 | 3312 | 3483 | 3656 | 33 |
| 34 | 2889 | 3036 | 3191 | 3352 | 3526 | 3699 | 34 |
| 35 | 2926 | 3073 | 3233 | 3393 | 3569 | 3746 | 35 |
| 36 | 2964 | 3114 | 3269 | 3440 | 3611 | 3795 | 36 |
| 37 | 3002 | 3154 | 3312 | 3483 | 3656 | 3845 | 37 |
| 38 | 3036 | 3191 | 3352 | 3526 | 3699 | 3893 | 38 |
| 39 | 3073 | 3233 | 3393 | 3569 | 3746 | 3941 | 39 |
| 40 | 3114 | 3269 | 3440 | 3611 | 3795 | 3992 | 40 |
| 41 | 3154 | 3312 | 3483 | 3656 | 3845 | 4043 | 41 |
| 42 | 3191 | 3352 | 3526 | 3699 | 3893 | 4089 | 42 |
| 43 | 3233 | 3393 | 3569 | 3746 | 3941 | 4143 | 43 |
| 44 | 3269 | 3440 | 3611 | 3795 | 3992 | 4192 | 44 |
| 45 | 3312 | 3483 | 3656 | 3845 | 4043 | 4248 | 45 |
| 46 | 3352 | 3526 | 3699 | 3893 | 4089 | 4301 | 46 |
| 47 | 3393 | 3569 | 3746 | 3941 | 4143 | 4355 | 47 |
| 48 | 3440 | 3611 | 3795 | 3992 | 4192 | 4405 | 48 |
| 49 | 3483 | 3656 | 3845 | 4043 | 4248 | 4460 | 49 |
| 50 | 3526 | 3699 | 3893 | 4089 | 4301 | 4517 | 50 |
| 51 | 3569 | 3746 | 3941 | 4143 | 4355 | 4576 | 51 |
| 52 | 3611 | 3795 | 3992 | 4192 | 4405 | 4634 | 52 |
| 53 | 3656 | 3845 | 4043 | 4248 | 4460 | 4689 | 53 |
| 54 | 3699 | 3893 | 4089 | 4301 | 4517 | 4748 | 54 |
| 55 | 3746 | 3941 | 4143 | 4355 | 4576 | 4807 | 55 |
| 56 | 3795 | 3992 | 4192 | 4405 | 4634 | 4863 | 56 |
| 57 | 3845 | 4043 | 4248 | 4460 | 4689 | 4926 | 57 |
| 58 | 3893 | 4089 | 4301 | 4517 | 4748 | 4990 | 58 |
| 59 | 3941 | 4143 | 4355 | 4576 | 4807 | 5055 | 59 |
| 60 | 3992 | 4192 | 4405 | 4634 | 4863 | 5115 | 60 |
| 91 | 5927 | 6223 | 6534 | 6861 | 7204 | 7564 | 91 |



2013/2014 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # |
|---|--------|
| Account Clerk I | 39 |
| Account Clerk II | 37 |
| Assistant Cook | 12 |
| Assistant Tradesperson | 53 |
| Associate PreSchool Educator | 32 |
| Athletic Fieldperson | 38 |
| Attendance Clerk | 30 |
| Attendance Specialist | 34 |
| Baker | 21 |
| Bilingual Testing Technician I | 33 |
| Bilingual Testing Technician II | 31 |
| Cafeteria Satellite Leadperson | 16 |
| Campus Safety Patrol Officer | 42 |
| Campus Supervisor | 15 |
| Career Guidance Technician | 33 |
| Certified Occupational Therapist Asst. | 39 |
| Certified Physical Therapist Asst. | 39 |
| Community Liaison Language Specialist I | 33 |
| Community Liaison Language Specialist II | 31 |
| Computer Accounting Technician | 50 |
| Computer Resource Assistant | 16 |
| Computer Support Specialist | 33 |
| Computer Systems Specialist | 60 |
| Computer Technician | 21 |
| Contract Specialist/Buyer | 51 |
| Cook I | 25 |
| Cook II | 20 |
| Counseling Technician | 28 |
| Custodian | 33 |
| Data Input Clerk | 21 |
| Data Processing Technician | 36 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 |
| Duplicating Production Operator | 26 |
| Electrician | 58 |
| Electronic Assistant | 56 |
| Electronic Technician | 59 |
| Grounds Equipment Operator | 42 |
| Groundsperson | 35 |
| Head Custodian, Elementary | 36 |
| Head Custodian, Continuation / DO | 36 |
| Health Services Clerk | 28 |
| Health Services Technician | 36 |
| HVAC & Refrigeration Technician | 58 |
| Information Systems Specialist | 55 |
| IRC Clerk | 30 |
| Irrigation Specialist | 45 |
| Job Placement Specialist | 39 |
| Lead Cook | 28 |
| Lead Irrigation Specialist | 52 |
| Lead Offset Press Operator | 40 |
| Lead Payroll Clerk | 48 |
| Library Media Specialist | 32 |
| Library Media Technician I | 30 |

| CLASSIFICATION TITLE | STEP # |
|--|--------|
| Library Media Technician II | 24 |
| Licensed Vocational Nurse | 36 |
| Locksmith | 56 |
| Maintenanceperson I | 48 |
| Mechanic | 56 |
| Night Leadperson, High School | 36 |
| Nutrition Services Assistant I | 10 |
| Nutrition Services Assistant II | 7 |
| Occupational Therapist | 91 |
| Office Assistant I | 26 |
| Office Assistant II | 21 |
| Offset Press Operator | 37 |
| P.E. Equipmentperson | 36 |
| Painter | 55 |
| Paraeducator Behavior Interventionist | 25 |
| Paraeducator Bilingual | 21 |
| Paraeducator Community Liaison | 25 |
| Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Paraeducator PreSchool | 16 |
| Paraeducator Special Education | 21 |
| Paraeducator Teacher Assistant | 16 |
| Paraeducator Teacher Assistant Accompanist | 16 |
| Payroll Clerk | 39 |
| Physical Therapist | 91 |
| Plumber | 58 |
| Position Control Technician | 45 |
| PreSchool Educator | 36 |
| PreSchool Outreach Specialist | 39 |
| Purchasing Clerk | 30 |
| Purchasing Specialist | 38 |
| Receptionist | 26 |
| Records Clerk | 30 |
| Records Technician | 33 |
| School Secretary I | 44 |
| School Secretary II | 44 |
| School Secretary III | 40 |
| Secretary I | 44 |
| Secretary II | 42 |
| Secretary III | 39 |
| Secretary IV | 31 |
| Senior Data Processing Technician | 40 |
| Senior Stock Clerk | 42 |
| Senior Word Processing Technician | 40 |
| Speech/Language Pathology Assistant | 40 |
| Sprinkler Repair/Groundsperson | 40 |
| Student Recovery Officer | 30 |
| Swimming Pool Maintenanceperson | 45 |
| Swimming Pool Mechanic | 55 |
| Translator | 33 |
| Warehouse Foreperson | 56 |
| Warehouse/Deliveryperson | 38 |
| Welder | 58 |
| Word Processing Technician | 35 |

Bilingual Stipend

Oral \$40/month, \$.24/hour; Oral and Written \$60/month, \$.36/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$12/month increase upon completion of three points.

| Longevity Schedule | | |
|--------------------|-----------------------|----------------------|
| Service Years | Total Monthly Stipend | Total Hourly Stipend |
| 1 7th year | \$43 | \$0.26 |
| 2 8th year | \$67 | \$0.40 |
| 3 9th year | \$92 | \$0.56 |
| 4 10th year | \$115 | \$0.69 |
| 5 11th year | \$165 | \$0.98 |
| 6 15th year | \$213 | \$1.27 |
| 7 20th year | \$274 | \$1.64 |
| 8 25th year | \$359 | \$2.14 |

Board Approved: 11/16/2013
Effective Date: 07/01/2013
Longevity Eff. Date: 07/01/2013
Compliance: 04/08/2019

Attachment H
 Respondent's Exhibit 7
 Page 8 of 23

CLASSIFIED MONTHLY SALARY SCHEDULE 2013-2014

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|------|------|------|------|------|------|------------|
| 1 | 1973 | 2076 | 2177 | 2295 | 2409 | 2531 | 1 |
| 2 | 1998 | 2101 | 2209 | 2320 | 2439 | 2562 | 2 |
| 3 | 2026 | 2128 | 2235 | 2353 | 2472 | 2597 | 3 |
| 4 | 2052 | 2155 | 2265 | 2380 | 2504 | 2625 | 4 |
| 5 | 2076 | 2177 | 2295 | 2409 | 2531 | 2660 | 5 |
| 6 | 2101 | 2209 | 2320 | 2439 | 2562 | 2697 | 6 |
| 7 | 2128 | 2235 | 2353 | 2472 | 2597 | 2727 | 7 |
| 8 | 2155 | 2265 | 2380 | 2504 | 2625 | 2762 | 8 |
| 9 | 2177 | 2295 | 2409 | 2531 | 2660 | 2796 | 9 |
| 10 | 2209 | 2320 | 2439 | 2562 | 2697 | 2829 | 10 |
| 11 | 2235 | 2353 | 2472 | 2597 | 2727 | 2864 | 11 |
| 12 | 2265 | 2380 | 2504 | 2625 | 2762 | 2904 | 12 |
| 13 | 2295 | 2409 | 2531 | 2660 | 2796 | 2941 | 13 |
| 14 | 2320 | 2439 | 2562 | 2697 | 2829 | 2976 | 14 |
| 15 | 2353 | 2472 | 2597 | 2727 | 2864 | 3014 | 15 |
| 16 | 2380 | 2504 | 2625 | 2762 | 2904 | 3053 | 16 |
| 17 | 2409 | 2531 | 2660 | 2796 | 2941 | 3092 | 17 |
| 18 | 2439 | 2562 | 2697 | 2829 | 2976 | 3127 | 18 |
| 19 | 2472 | 2597 | 2727 | 2864 | 3014 | 3165 | 19 |
| 20 | 2504 | 2625 | 2762 | 2904 | 3053 | 3207 | 20 |
| 21 | 2531 | 2660 | 2796 | 2941 | 3092 | 3249 | 21 |
| 22 | 2562 | 2697 | 2829 | 2976 | 3127 | 3287 | 22 |
| 23 | 2597 | 2727 | 2864 | 3014 | 3165 | 3330 | 23 |
| 24 | 2625 | 2762 | 2904 | 3053 | 3207 | 3367 | 24 |
| 25 | 2660 | 2796 | 2941 | 3092 | 3249 | 3411 | 25 |
| 26 | 2697 | 2829 | 2976 | 3127 | 3287 | 3453 | 26 |
| 27 | 2727 | 2864 | 3014 | 3165 | 3330 | 3495 | 27 |
| 28 | 2762 | 2904 | 3053 | 3207 | 3367 | 3543 | 28 |
| 29 | 2796 | 2941 | 3092 | 3249 | 3411 | 3587 | 29 |
| 30 | 2829 | 2976 | 3127 | 3287 | 3453 | 3632 | 30 |
| 31 | 2864 | 3014 | 3165 | 3330 | 3495 | 3676 | 31 |
| 32 | 2904 | 3053 | 3207 | 3367 | 3543 | 3719 | 32 |
| 33 | 2941 | 3092 | 3249 | 3411 | 3587 | 3766 | 33 |
| 34 | 2976 | 3127 | 3287 | 3453 | 3632 | 3810 | 34 |
| 35 | 3014 | 3165 | 3330 | 3495 | 3676 | 3858 | 35 |
| 36 | 3053 | 3207 | 3367 | 3543 | 3719 | 3909 | 36 |
| 37 | 3092 | 3249 | 3411 | 3587 | 3766 | 3960 | 37 |
| 38 | 3127 | 3287 | 3453 | 3632 | 3810 | 4010 | 38 |
| 39 | 3165 | 3330 | 3495 | 3676 | 3858 | 4059 | 39 |
| 40 | 3207 | 3367 | 3543 | 3719 | 3909 | 4112 | 40 |
| 41 | 3249 | 3411 | 3587 | 3766 | 3960 | 4164 | 41 |
| 42 | 3287 | 3453 | 3632 | 3810 | 4010 | 4212 | 42 |
| 43 | 3330 | 3495 | 3676 | 3858 | 4059 | 4267 | 43 |
| 44 | 3367 | 3543 | 3719 | 3909 | 4112 | 4318 | 44 |
| 45 | 3411 | 3587 | 3766 | 3960 | 4164 | 4375 | 45 |
| 46 | 3453 | 3632 | 3810 | 4010 | 4212 | 4430 | 46 |
| 47 | 3495 | 3676 | 3858 | 4059 | 4267 | 4486 | 47 |
| 48 | 3543 | 3719 | 3909 | 4112 | 4318 | 4537 | 48 |
| 49 | 3587 | 3766 | 3960 | 4164 | 4375 | 4594 | 49 |
| 50 | 3632 | 3810 | 4010 | 4212 | 4430 | 4653 | 50 |
| 51 | 3676 | 3858 | 4059 | 4267 | 4486 | 4713 | 51 |
| 52 | 3719 | 3909 | 4112 | 4318 | 4537 | 4773 | 52 |
| 53 | 3766 | 3960 | 4164 | 4375 | 4594 | 4830 | 53 |
| 54 | 3810 | 4010 | 4212 | 4430 | 4653 | 4890 | 54 |
| 55 | 3858 | 4059 | 4267 | 4486 | 4713 | 4951 | 55 |
| 56 | 3909 | 4112 | 4318 | 4537 | 4773 | 5009 | 56 |
| 57 | 3960 | 4164 | 4375 | 4594 | 4830 | 5074 | 57 |
| 58 | 4010 | 4212 | 4430 | 4653 | 4890 | 5140 | 58 |
| 59 | 4059 | 4267 | 4486 | 4713 | 4951 | 5207 | 59 |
| 60 | 4112 | 4318 | 4537 | 4773 | 5009 | 5268 | 60 |
| 91 | 6105 | 6410 | 6730 | 7067 | 7420 | 7791 | 91 |



2014-2015 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # |
|---|--------|
| Account Clerk I | 39 |
| Account Clerk II | 37 |
| Assistant Cook | 12 |
| Assistant Tradesperson | 53 |
| Associate PreSchool Educator | 32 |
| Athletic Fieldperson | 38 |
| Attendance Clerk | 30 |
| Attendance Specialist | 34 |
| Baker | 21 |
| Bilingual Testing Technician I | 33 |
| Bilingual Testing Technician II | 31 |
| Cafeteria Satellite Leadperson | 16 |
| Campus Safety Patrol Officer | 42 |
| Campus Supervisor | 15 |
| Career Guidance Technician | 33 |
| Certified Occupational Therapist Asst. | 39 |
| Certified Physical Therapist Asst. | 39 |
| Community Liaison Language Specialist I | 33 |
| Community Liaison Language Specialist II | 31 |
| Computer Accounting Technician | 50 |
| Computer Resource Assistant | 16 |
| Computer Support Specialist | 33 |
| Computer Systems Specialist | 60 |
| Computer Technician | 21 |
| Contract Specialist/Buyer | 51 |
| Cook I | 25 |
| Cook II | 20 |
| Counseling Technician | 28 |
| Custodian | 33 |
| Data Input Clerk | 21 |
| Data Processing Technician | 36 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 |
| Duplicating Production Operator | 26 |
| Electrician | 58 |
| Electronic Assistant | 56 |
| Electronic Technician | 59 |
| Grounds Equipment Operator | 42 |
| Groundsperson | 35 |
| Head Custodian, Elementary | 36 |
| Head Custodian, Continuation / DO | 36 |
| Health Services Clerk | 26 |
| Health Services Technician | 36 |
| HVAC & Refrigeration Technician | 58 |
| Information Systems Specialist | 55 |
| IRC Clerk | 30 |
| Irrigation Specialist | 45 |
| Job Placement Specialist | 39 |
| Lead Cook | 28 |
| Lead Irrigation Specialist | 52 |
| Lead Offset Press Operator | 40 |
| Lead Payroll Clerk | 48 |
| Library Media Assistant | 24 |
| Library Media Specialist | 32 |
| Library Media Technician I | 32 |

| CLASSIFICATION TITLE | STEP # |
|--|--------|
| Library Media Technician II | 24 |
| Licensed Vocational Nurse | 36 |
| Locksmith | 56 |
| Maintenanceperson I | 48 |
| Mechanic | 56 |
| Night Leadperson, High School | 36 |
| Nutrition Services Assistant I | 10 |
| Nutrition Services Assistant II | 7 |
| Occupational Therapist | 91 |
| Office Assistant I | 26 |
| Office Assistant II | 21 |
| Offset Press Operator | 37 |
| P. E. Equipmentperson | 36 |
| Painter | 55 |
| Paraeducator Behavior Interventionist | 25 |
| Paraeducator Bilingual | 21 |
| Paraeducator Community Liaison | 25 |
| Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Paraeducator PreSchool | 16 |
| Paraeducator Special Education | 21 |
| Paraeducator Teacher Assistant | 16 |
| Paraeducator Teacher Assistant Accompanist | 16 |
| Payroll Clerk | 39 |
| Physical Therapist | 91 |
| Plumber | 58 |
| Position Control Technician | 45 |
| PreSchool Educator | 36 |
| PreSchool Outreach Specialist | 39 |
| Purchasing Clerk | 30 |
| Purchasing Specialist | 38 |
| Receptionist | 26 |
| Records Clerk | 30 |
| Records Technician | 33 |
| School Secretary I | 44 |
| School Secretary II | 44 |
| School Secretary III | 40 |
| Secretary I | 44 |
| Secretary II | 42 |
| Secretary III | 39 |
| Secretary IV | 31 |
| Senior Data Processing Technician | 40 |
| Senior Stock Clerk | 42 |
| Senior Word Processing Technician | 40 |
| Speech/Language Pathology Assistant | 40 |
| Sprinkler Repair/Groundsperson | 40 |
| Student Recovery Officer | 30 |
| Swimming Pool Maintenanceperson | 45 |
| Swimming Pool Mechanic | 55 |
| Translator | 33 |
| Warehouse Foreperson | 56 |
| Warehouse/Deliveryperson | 38 |
| Welder | 58 |
| Word Processing Technician | 35 |

Bilingual Stipend

Oral \$40/month, \$.24/hour; Oral and Written \$60/month, \$.36/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$13/month increase upon completion of three points.

Longevity Schedule

| Service Years | Total Monthly Stipend | Total Hourly Stipend |
|---------------|-----------------------|----------------------|
| 1 7th year | \$45 | \$0.27 |
| 2 8th year | \$69 | \$0.42 |
| 3 9th year | \$95 | \$0.58 |
| 4 10th year | \$119 | \$0.71 |
| 5 11th year | \$171 | \$1.01 |
| 6 15th year | \$221 | \$1.31 |
| 7 20th year | \$284 | \$1.70 |
| 8 25th year | \$372 | \$2.22 |

Board Approved: 10/27/2014
Effective Date: 07/01/2014
Compliance: 04/08/2014

CLASSIFIED MONTHLY SALARY SCHEDULE 2014-2015

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|------|------|------|------|------|------|------------|
| 1 | 2042 | 2149 | 2253 | 2375 | 2493 | 2620 | 1 |
| 2 | 2068 | 2175 | 2286 | 2401 | 2524 | 2652 | 2 |
| 3 | 2097 | 2202 | 2313 | 2435 | 2559 | 2688 | 3 |
| 4 | 2124 | 2230 | 2344 | 2463 | 2592 | 2717 | 4 |
| 5 | 2149 | 2253 | 2375 | 2493 | 2620 | 2753 | 5 |
| 6 | 2175 | 2286 | 2401 | 2524 | 2652 | 2791 | 6 |
| 7 | 2202 | 2313 | 2435 | 2559 | 2688 | 2822 | 7 |
| 8 | 2230 | 2344 | 2463 | 2592 | 2717 | 2859 | 8 |
| 9 | 2253 | 2375 | 2493 | 2620 | 2753 | 2894 | 9 |
| 10 | 2286 | 2401 | 2524 | 2652 | 2791 | 2928 | 10 |
| 11 | 2313 | 2435 | 2559 | 2688 | 2822 | 2964 | 11 |
| 12 | 2344 | 2463 | 2592 | 2717 | 2859 | 3006 | 12 |
| 13 | 2375 | 2493 | 2620 | 2753 | 2894 | 3044 | 13 |
| 14 | 2401 | 2524 | 2652 | 2791 | 2928 | 3080 | 14 |
| 15 | 2435 | 2559 | 2688 | 2822 | 2964 | 3119 | 15 |
| 16 | 2463 | 2592 | 2717 | 2859 | 3006 | 3160 | 16 |
| 17 | 2493 | 2620 | 2753 | 2894 | 3044 | 3200 | 17 |
| 18 | 2524 | 2652 | 2791 | 2928 | 3080 | 3236 | 18 |
| 19 | 2559 | 2688 | 2822 | 2964 | 3119 | 3276 | 19 |
| 20 | 2592 | 2717 | 2859 | 3006 | 3160 | 3319 | 20 |
| 21 | 2620 | 2753 | 2894 | 3044 | 3200 | 3363 | 21 |
| 22 | 2652 | 2791 | 2928 | 3080 | 3236 | 3402 | 22 |
| 23 | 2688 | 2822 | 2964 | 3119 | 3276 | 3447 | 23 |
| 24 | 2717 | 2859 | 3006 | 3160 | 3319 | 3485 | 24 |
| 25 | 2753 | 2894 | 3044 | 3200 | 3363 | 3530 | 25 |
| 26 | 2791 | 2928 | 3080 | 3236 | 3402 | 3574 | 26 |
| 27 | 2822 | 2964 | 3119 | 3276 | 3447 | 3617 | 27 |
| 28 | 2859 | 3006 | 3160 | 3319 | 3485 | 3667 | 28 |
| 29 | 2894 | 3044 | 3200 | 3363 | 3530 | 3713 | 29 |
| 30 | 2928 | 3080 | 3236 | 3402 | 3574 | 3759 | 30 |
| 31 | 2964 | 3119 | 3276 | 3447 | 3617 | 3805 | 31 |
| 32 | 3006 | 3160 | 3319 | 3485 | 3667 | 3849 | 32 |
| 33 | 3044 | 3200 | 3363 | 3530 | 3713 | 3898 | 33 |
| 34 | 3080 | 3236 | 3402 | 3574 | 3759 | 3943 | 34 |
| 35 | 3119 | 3276 | 3447 | 3617 | 3805 | 3993 | 35 |
| 36 | 3160 | 3319 | 3485 | 3667 | 3849 | 4046 | 36 |
| 37 | 3200 | 3363 | 3530 | 3713 | 3898 | 4099 | 37 |
| 38 | 3236 | 3402 | 3574 | 3759 | 3943 | 4150 | 38 |
| 39 | 3276 | 3447 | 3617 | 3805 | 3993 | 4201 | 39 |
| 40 | 3319 | 3485 | 3667 | 3849 | 4046 | 4256 | 40 |
| 41 | 3363 | 3530 | 3713 | 3898 | 4099 | 4310 | 41 |
| 42 | 3402 | 3574 | 3759 | 3943 | 4150 | 4359 | 42 |
| 43 | 3447 | 3617 | 3805 | 3993 | 4201 | 4416 | 43 |
| 44 | 3485 | 3667 | 3849 | 4046 | 4256 | 4469 | 44 |
| 45 | 3530 | 3713 | 3898 | 4099 | 4310 | 4528 | 45 |
| 46 | 3574 | 3759 | 3943 | 4150 | 4359 | 4585 | 46 |
| 47 | 3617 | 3805 | 3993 | 4201 | 4416 | 4643 | 47 |
| 48 | 3667 | 3849 | 4046 | 4256 | 4469 | 4696 | 48 |
| 49 | 3713 | 3898 | 4099 | 4310 | 4528 | 4755 | 49 |
| 50 | 3759 | 3943 | 4150 | 4359 | 4585 | 4816 | 50 |
| 51 | 3805 | 3993 | 4201 | 4416 | 4643 | 4878 | 51 |
| 52 | 3849 | 4046 | 4256 | 4469 | 4696 | 4940 | 52 |
| 53 | 3898 | 4099 | 4310 | 4528 | 4755 | 4999 | 53 |
| 54 | 3943 | 4150 | 4359 | 4585 | 4816 | 5061 | 54 |
| 55 | 3993 | 4201 | 4416 | 4643 | 4878 | 5124 | 55 |
| 56 | 4046 | 4256 | 4469 | 4696 | 4940 | 5184 | 56 |
| 57 | 4099 | 4310 | 4528 | 4755 | 4999 | 5252 | 57 |
| 58 | 4150 | 4359 | 4585 | 4816 | 5061 | 5320 | 58 |
| 59 | 4201 | 4416 | 4643 | 4878 | 5124 | 5389 | 59 |
| 60 | 4256 | 4469 | 4696 | 4940 | 5184 | 5452 | 60 |
| 91 | 6319 | 6634 | 6966 | 7314 | 7680 | 8064 | 91 |



2015/2016 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # |
|---|--------|
| Account Clerk I | 39 |
| Account Clerk II | 37 |
| Assistant Cook | 12 |
| Assistant Tradesperson | 53 |
| Associate PreSchool Educator | 32 |
| Athletic Fieldperson | 38 |
| Attendance Clerk | 30 |
| Attendance Specialist | 34 |
| Baker | 21 |
| Bilingual Testing Technician I | 33 |
| Bilingual Testing Technician II | 31 |
| Cafeteria Satellite Leadperson | 16 |
| Campus Safety Patrol Officer | 42 |
| Campus Supervisor | 15 |
| Career Guidance Technician | 33 |
| Certified Occupational Therapy Assistant | 39 |
| Certified Physical Therapy Assistant | 39 |
| Community Liaison Language Specialist I | 33 |
| Community Liaison Language Specialist II | 31 |
| Computer Accounting Technician | 50 |
| Contract Specialist/Buyer | 51 |
| Cook I | 25 |
| Cook II | 20 |
| Counseling Technician | 28 |
| Custodian | 33 |
| Data Input Clerk | 21 |
| Data Processing Technician | 36 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 |
| Duplicating Production Operator | 26 |
| Electrician | 58 |
| Electronic Technician Assistant | 56 |
| Electronic Technician | 59 |
| Grounds Equipment Operator | 42 |
| Groundsperson | 35 |
| Head Custodian, Elementary | 36 |
| Head Custodian, Continuation / DO | 36 |
| Health Services Clerk | 26 |
| Health Services Technician | 36 |
| HVAC & Refrigeration Technician | 58 |
| Information Systems Specialist | 55 |
| IRC Clerk | 30 |
| Irrigation Specialist | 45 |
| Job Placement Specialist | 39 |
| Lead Cook | 28 |
| Lead Irrigation Specialist | 52 |
| Lead Offset Press Operator | 40 |
| Lead Payroll Clerk | 48 |
| Library Media Assistant | 24 |
| Library Media Specialist | 32 |
| Library Media Technician I | 32 |
| Library Media Technician II | 24 |
| Licensed Vocational Nurse | 36 |
| Locksmith | 56 |
| Maintenanceperson I | 48 |
| Mechanic | 56 |

| CLASSIFICATION TITLE | STEP # |
|--|--------|
| Night Leadperson, High School | 36 |
| Nutrition Services Assistant I | 10 |
| Nutrition Services Assistant II | 7 |
| Occupational Therapist | 91 |
| Office Assistant I | 26 |
| Office Assistant II | 21 |
| Offset Press Operator | 37 |
| P. E. Equipmentperson | 36 |
| Painter | 55 |
| Paraeducator Behavior Interventionist | 25 |
| Paraeducator Bilingual | 21 |
| Paraeducator Community Liaison | 25 |
| Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Paraeducator PreSchool | 16 |
| Paraeducator Special Education | 21 |
| Paraeducator Teacher Assistant | 16 |
| Paraeducator Teacher Assistant Accompanist | 16 |
| Payroll Clerk | 39 |
| Physical Therapist | 91 |
| Plumber | 58 |
| Position Control Technician | 45 |
| PreSchool Educator | 36 |
| PreSchool Outreach Specialist | 39 |
| Purchasing Clerk | 30 |
| Purchasing Specialist | 38 |
| Receptionist | 26 |
| Records Clerk | 30 |
| Records Technician | 33 |
| School Secretary I | 44 |
| School Secretary II | 44 |
| School Secretary III | 40 |
| Secretary I | 44 |
| Secretary II | 42 |
| Secretary III | 39 |
| Secretary IV | 31 |
| Senior Data Processing Technician | 40 |
| Senior Stock Clerk | 42 |
| Senior Word Processing Technician | 40 |
| Speech/Language Pathology Assistant | 40 |
| Sprinkler Repair/Groundsperson | 40 |
| Student Recovery Officer | 30 |
| Swimming Pool Maintenanceperson | 45 |
| Swimming Pool Mechanic | 55 |
| Technologist I | 50 |
| Technologist II | 40 |
| Technologist III | 35 |
| Technology Specialist I | 70 |
| Technology Specialist II | 66 |
| Technology Specialist III | 58 |
| Translator | 33 |
| Warehouse Foreperson | 56 |
| Warehouse/Deliveryperson | 38 |
| Welder | 58 |
| Word Processing Technician | 35 |

Bilingual Stipend

Oral \$40/month, \$.24/hour; Oral and Written \$60/month, \$.36/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$13/month increase upon completion of three points.

| Service Years | Total Monthly Stipend | Total Hourly Stipend |
|---------------|-----------------------|----------------------|
| 1 7th year | \$45 | \$0.27 |
| 2 8th year | \$70 | \$0.42 |
| 3 9th year | \$95 | \$0.58 |
| 4 10th year | \$120 | \$0.72 |
| 5 11th year | \$171 | \$1.02 |
| 6 15th year | \$222 | \$1.32 |
| 7 20th year | \$285 | \$1.70 |
| 8 25th year | \$374 | \$2.23 |

Board Approved: 10/27/2014
Effective Date: 07/01/2015
Titles Revised: 04/20/19
Compliance: 04/08/2019

CLASSIFIED HOURLY SALARY SCHEDULE 2015/2016

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|---------|---------|---------|---------|---------|---------|------------|
| 7 | 13.1726 | 13.8393 | 14.5714 | 15.3036 | 16.0774 | 16.8869 | 7 |
| 8 | 13.3452 | 14.0238 | 14.7381 | 15.5060 | 16.2500 | 17.1012 | 8 |
| 9 | 13.4762 | 14.2083 | 14.9167 | 15.6726 | 16.4702 | 17.3095 | 9 |
| 10 | 13.6786 | 14.3631 | 15.1012 | 15.8631 | 16.6964 | 17.5179 | 10 |
| 11 | 13.8393 | 14.5714 | 15.3036 | 16.0774 | 16.8869 | 17.7321 | 11 |
| 12 | 14.0238 | 14.7381 | 15.5060 | 16.2500 | 17.1012 | 17.9821 | 12 |
| 13 | 14.2083 | 14.9167 | 15.6726 | 16.4702 | 17.3095 | 18.2083 | 13 |
| 14 | 14.3631 | 15.1012 | 15.8631 | 16.6964 | 17.5179 | 18.4286 | 14 |
| 15 | 14.5714 | 15.3036 | 16.0774 | 16.8869 | 17.7321 | 18.6607 | 15 |
| 16 | 14.7381 | 15.5060 | 16.2500 | 17.1012 | 17.9821 | 18.9048 | 16 |
| 17 | 14.9167 | 15.6726 | 16.4702 | 17.3095 | 18.2083 | 19.1429 | 17 |
| 18 | 15.1012 | 15.8631 | 16.6964 | 17.5179 | 18.4286 | 19.3631 | 18 |
| 19 | 15.3036 | 16.0774 | 16.8869 | 17.7321 | 18.6607 | 19.5952 | 19 |
| 20 | 15.5060 | 16.2500 | 17.1012 | 17.9821 | 18.9048 | 19.8571 | 20 |
| 21 | 15.6726 | 16.4702 | 17.3095 | 18.2083 | 19.1429 | 20.1190 | 21 |
| 22 | 15.8631 | 16.6964 | 17.5179 | 18.4286 | 19.3631 | 20.3512 | 22 |
| 23 | 16.0774 | 16.8869 | 17.7321 | 18.6607 | 19.5952 | 20.6190 | 23 |
| 24 | 16.2500 | 17.1012 | 17.9821 | 18.9048 | 19.8571 | 20.8452 | 24 |
| 25 | 16.4702 | 17.3095 | 18.2083 | 19.1429 | 20.1190 | 21.1190 | 25 |
| 26 | 16.6964 | 17.5179 | 18.4286 | 19.3631 | 20.3512 | 21.3810 | 26 |
| 27 | 16.8869 | 17.7321 | 18.6607 | 19.5952 | 20.6190 | 21.6369 | 27 |
| 28 | 17.1012 | 17.9821 | 18.9048 | 19.8571 | 20.8452 | 21.9345 | 28 |
| 29 | 17.3095 | 18.2083 | 19.1429 | 20.1190 | 21.1190 | 22.2083 | 29 |
| 30 | 17.5179 | 18.4286 | 19.3631 | 20.3512 | 21.3810 | 22.4881 | 30 |
| 31 | 17.7321 | 18.6607 | 19.5952 | 20.6190 | 21.6369 | 22.7619 | 31 |
| 32 | 17.9821 | 18.9048 | 19.8571 | 20.8452 | 21.9345 | 23.0238 | 32 |
| 33 | 18.2083 | 19.1429 | 20.1190 | 21.1190 | 22.2083 | 23.3155 | 33 |
| 34 | 18.4286 | 19.3631 | 20.3512 | 21.3810 | 22.4881 | 23.5893 | 34 |
| 35 | 18.6607 | 19.5952 | 20.6190 | 21.6369 | 22.7619 | 23.8669 | 35 |
| 36 | 18.9048 | 19.8571 | 20.8452 | 21.9345 | 23.0238 | 24.2024 | 36 |
| 37 | 19.1429 | 20.1190 | 21.1190 | 22.2083 | 23.3155 | 24.5179 | 37 |
| 38 | 19.3631 | 20.3512 | 21.3810 | 22.4881 | 23.5893 | 24.8274 | 38 |
| 39 | 19.5952 | 20.6190 | 21.6369 | 22.7619 | 23.8669 | 25.1310 | 39 |
| 40 | 19.8571 | 20.8452 | 21.9345 | 23.0238 | 24.2024 | 25.4583 | 40 |
| 41 | 20.1190 | 21.1190 | 22.2083 | 23.3155 | 24.5179 | 25.7798 | 41 |
| 42 | 20.3512 | 21.3810 | 22.4881 | 23.5893 | 24.8274 | 26.0774 | 42 |
| 43 | 20.6190 | 21.6369 | 22.7619 | 23.8669 | 25.1310 | 26.4167 | 43 |
| 44 | 20.8452 | 21.9345 | 23.0238 | 24.2024 | 25.4583 | 26.7321 | 44 |
| 45 | 21.1190 | 22.2083 | 23.3155 | 24.5179 | 25.7798 | 27.0893 | 45 |
| 46 | 21.3810 | 22.4881 | 23.5893 | 24.8274 | 26.0774 | 27.4286 | 46 |
| 47 | 21.6369 | 22.7619 | 23.8669 | 25.1310 | 26.4167 | 27.7738 | 47 |
| 48 | 21.9345 | 23.0238 | 24.2024 | 25.4583 | 26.7321 | 28.0893 | 48 |
| 49 | 22.2083 | 23.3155 | 24.5179 | 25.7798 | 27.0893 | 28.4464 | 49 |
| 50 | 22.4881 | 23.5893 | 24.8274 | 26.0774 | 27.4286 | 28.8095 | 50 |
| 51 | 22.7619 | 23.8669 | 25.1310 | 26.4167 | 27.7738 | 29.1786 | 51 |
| 52 | 23.0238 | 24.2024 | 25.4583 | 26.7321 | 28.0893 | 29.5536 | 52 |
| 53 | 23.3155 | 24.5179 | 25.7798 | 27.0893 | 28.4464 | 29.9048 | 53 |
| 54 | 23.5893 | 24.8274 | 26.0774 | 27.4286 | 28.8095 | 30.2738 | 54 |
| 55 | 23.8669 | 25.1310 | 26.4167 | 27.7738 | 29.1786 | 30.6548 | 55 |
| 56 | 24.2024 | 25.4583 | 26.7321 | 28.0893 | 29.5536 | 31.0119 | 56 |
| 57 | 24.5179 | 25.7798 | 27.0893 | 28.4464 | 29.9048 | 31.4167 | 57 |
| 58 | 24.8274 | 26.0774 | 27.4286 | 28.8095 | 30.2738 | 31.8214 | 58 |
| 59 | 25.1310 | 26.4167 | 27.7738 | 29.1786 | 30.6548 | 32.2381 | 59 |
| 60 | 25.4583 | 26.7321 | 28.0893 | 29.5536 | 31.0119 | 32.6190 | 60 |
| 61 | 25.7857 | 27.0714 | 28.4286 | 29.8452 | 31.3393 | 32.9048 | 61 |
| 62 | 26.1131 | 27.4226 | 28.7917 | 30.2321 | 31.7440 | 33.3274 | 62 |
| 63 | 26.4464 | 27.7738 | 29.1607 | 30.6190 | 32.1488 | 33.7560 | 63 |
| 64 | 26.7857 | 28.1310 | 29.5357 | 31.0119 | 32.5595 | 34.1905 | 64 |
| 65 | 27.1310 | 28.4881 | 29.9107 | 31.4107 | 32.9821 | 34.6310 | 65 |
| 66 | 27.4821 | 28.8571 | 30.2976 | 31.8095 | 33.4048 | 35.0714 | 66 |
| 67 | 27.8333 | 29.2262 | 30.6845 | 32.2202 | 33.8333 | 35.5238 | 67 |
| 68 | 28.1905 | 29.6012 | 31.0774 | 32.6369 | 34.2679 | 35.9821 | 68 |
| 69 | 28.5536 | 29.9821 | 31.4762 | 33.0536 | 34.7083 | 36.4405 | 69 |
| 70 | 28.9167 | 30.3631 | 31.8810 | 33.4762 | 35.1488 | 36.9107 | 70 |
| 91 | 37.7976 | 39.6905 | 41.6667 | 43.7560 | 45.9405 | 48.2381 | 91 |

CLASSIFIED MONTHLY SALARY SCHEDULE 2015/2016

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|------|------|------|------|------|------|------------|
| 7 | 2213 | 2325 | 2448 | 2571 | 2701 | 2837 | 7 |
| 8 | 2242 | 2356 | 2476 | 2605 | 2730 | 2873 | 8 |
| 9 | 2264 | 2387 | 2506 | 2633 | 2767 | 2908 | 9 |
| 10 | 2298 | 2413 | 2537 | 2665 | 2805 | 2943 | 10 |
| 11 | 2325 | 2448 | 2571 | 2701 | 2837 | 2979 | 11 |
| 12 | 2356 | 2476 | 2605 | 2730 | 2873 | 3021 | 12 |
| 13 | 2387 | 2506 | 2633 | 2767 | 2908 | 3059 | 13 |
| 14 | 2413 | 2537 | 2665 | 2805 | 2943 | 3096 | 14 |
| 15 | 2448 | 2571 | 2701 | 2837 | 2979 | 3135 | 15 |
| 16 | 2476 | 2605 | 2730 | 2873 | 3021 | 3176 | 16 |
| 17 | 2506 | 2633 | 2767 | 2908 | 3059 | 3216 | 17 |
| 18 | 2537 | 2665 | 2805 | 2943 | 3096 | 3253 | 18 |
| 19 | 2571 | 2701 | 2837 | 2979 | 3135 | 3292 | 19 |
| 20 | 2605 | 2730 | 2873 | 3021 | 3176 | 3336 | 20 |
| 21 | 2633 | 2767 | 2908 | 3059 | 3216 | 3380 | 21 |
| 22 | 2665 | 2805 | 2943 | 3096 | 3253 | 3419 | 22 |
| 23 | 2701 | 2837 | 2979 | 3135 | 3292 | 3464 | 23 |
| 24 | 2730 | 2873 | 3021 | 3176 | 3336 | 3502 | 24 |
| 25 | 2767 | 2908 | 3059 | 3216 | 3380 | 3548 | 25 |
| 26 | 2805 | 2943 | 3096 | 3253 | 3419 | 3592 | 26 |
| 27 | 2837 | 2979 | 3135 | 3292 | 3464 | 3635 | 27 |
| 28 | 2873 | 3021 | 3176 | 3336 | 3502 | 3685 | 28 |
| 29 | 2908 | 3059 | 3216 | 3380 | 3548 | 3731 | 29 |
| 30 | 2943 | 3096 | 3253 | 3419 | 3592 | 3778 | 30 |
| 31 | 2979 | 3135 | 3292 | 3464 | 3635 | 3824 | 31 |
| 32 | 3021 | 3176 | 3336 | 3502 | 3685 | 3868 | 32 |
| 33 | 3059 | 3216 | 3380 | 3548 | 3731 | 3917 | 33 |
| 34 | 3096 | 3253 | 3419 | 3592 | 3778 | 3963 | 34 |
| 35 | 3135 | 3292 | 3464 | 3635 | 3824 | 4013 | 35 |
| 36 | 3176 | 3336 | 3502 | 3685 | 3868 | 4066 | 36 |
| 37 | 3216 | 3380 | 3548 | 3731 | 3917 | 4119 | 37 |
| 38 | 3253 | 3419 | 3592 | 3778 | 3963 | 4171 | 38 |
| 39 | 3292 | 3464 | 3635 | 3824 | 4013 | 4222 | 39 |
| 40 | 3336 | 3502 | 3685 | 3868 | 4066 | 4277 | 40 |
| 41 | 3380 | 3548 | 3731 | 3917 | 4119 | 4331 | 41 |
| 42 | 3419 | 3592 | 3778 | 3963 | 4171 | 4381 | 42 |
| 43 | 3464 | 3635 | 3824 | 4013 | 4222 | 4438 | 43 |
| 44 | 3502 | 3685 | 3868 | 4066 | 4277 | 4491 | 44 |
| 45 | 3548 | 3731 | 3917 | 4119 | 4331 | 4551 | 45 |
| 46 | 3592 | 3778 | 3963 | 4171 | 4381 | 4608 | 46 |
| 47 | 3635 | 3824 | 4013 | 4222 | 4438 | 4666 | 47 |
| 48 | 3685 | 3868 | 4066 | 4277 | 4491 | 4719 | 48 |
| 49 | 3731 | 3917 | 4119 | 4331 | 4551 | 4779 | 49 |
| 50 | 3778 | 3963 | 4171 | 4381 | 4608 | 4840 | 50 |
| 51 | 3824 | 4013 | 4222 | 4438 | 4666 | 4902 | 51 |
| 52 | 3868 | 4066 | 4277 | 4491 | 4719 | 4965 | 52 |
| 53 | 3917 | 4119 | 4331 | 4551 | 4779 | 5024 | 53 |
| 54 | 3963 | 4171 | 4381 | 4608 | 4840 | 5086 | 54 |
| 55 | 4013 | 4222 | 4438 | 4666 | 4902 | 5150 | 55 |
| 56 | 4066 | 4277 | 4491 | 4719 | 4965 | 5210 | 56 |
| 57 | 4119 | 4331 | 4551 | 4779 | 5024 | 5278 | 57 |
| 58 | 4171 | 4381 | 4608 | 4840 | 5086 | 5346 | 58 |
| 59 | 4222 | 4438 | 4666 | 4902 | 5150 | 5416 | 59 |
| 60 | 4277 | 4491 | 4719 | 4965 | 5210 | 5480 | 60 |
| 61 | 4332 | 4548 | 4776 | 5014 | 5265 | 5528 | 61 |
| 62 | 4387 | 4607 | 4837 | 5079 | 5333 | 5599 | 62 |
| 63 | 4443 | 4666 | 4899 | 5144 | 5401 | 5671 | 63 |
| 64 | 4500 | 4726 | 4962 | 5210 | 5470 | 5744 | 64 |
| 65 | 4558 | 4786 | 5025 | 5277 | 5541 | 5818 | 65 |
| 66 | 4617 | 4848 | 5090 | 5344 | 5612 | 5892 | 66 |
| 67 | 4676 | 4910 | 5155 | 5413 | 5684 | 5968 | 67 |
| 68 | 4736 | 4973 | 5221 | 5483 | 5757 | 6045 | 68 |
| 69 | 4797 | 5037 | 5288 | 5553 | 5831 | 6122 | 69 |
| 70 | 4858 | 5101 | 5356 | 5624 | 5905 | 6201 | 70 |
| 91 | 6350 | 6668 | 7000 | 7351 | 7718 | 8104 | 91 |



2016/2017 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # |
|---|--------|
| Account Clerk I | 39 |
| Account Clerk II | 37 |
| Assistant Cook | 12 |
| Assistant Tradesperson | 53 |
| Associate PreSchool Educator | 32 |
| Athletic Fieldperson | 38 |
| Attendance Clerk | 30 |
| Attendance Specialist | 34 |
| Baker | 21 |
| Bilingual Testing Technician I | 33 |
| Bilingual Testing Technician II | 31 |
| Cafeteria Satellite Leadperson | 16 |
| Campus Safety Patrol Officer | 42 |
| Campus Supervisor | 15 |
| Career Guidance Technician | 33 |
| Certified Occupational Therapy Assistant | 49 |
| Certified Physical Therapy Assistant | 39 |
| Community Liaison Language Specialist I | 33 |
| Community Liaison Language Specialist II | 31 |
| Computer Accounting Technician | 50 |
| Contract Specialist/Buyer | 51 |
| Cook I | 25 |
| Cook II | 20 |
| Counseling Technician | 28 |
| Custodian | 33 |
| Data Input Clerk | 21 |
| Data Processing Technician | 36 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 |
| Duplicating Production Operator | 26 |
| Electrician | 58 |
| Electronic Technician Assistant | 56 |
| Electronic Technician | 59 |
| Grounds Equipment Operator | 42 |
| Groundsperson | 35 |
| Head Custodian, Elementary | 36 |
| Head Custodian, Continuation / DO | 36 |
| Health Services Clerk | 26 |
| Health Services Technician | 36 |
| HVAC & Refrigeration Technician | 58 |
| Information Systems Specialist | 55 |
| IRC Clerk | 30 |
| Irrigation Specialist | 45 |
| Job Placement Specialist | 39 |
| Lead Cook | 28 |
| Lead Irrigation Specialist | 52 |
| Lead Offset Press Operator | 40 |
| Lead Payroll Clerk | 48 |
| Library Media Assistant | 24 |
| Library Media Specialist | 32 |
| Library Media Technician I | 32 |
| Library Media Technician II | 24 |
| Licensed Vocational Nurse | 36 |
| Locksmith | 56 |
| Maintenanceperson I | 48 |
| Mechanic | 56 |

| CLASSIFICATION TITLE | STEP # |
|--|--------|
| Night Leadperson, High School | 36 |
| Nutrition Services Assistant I | 10 |
| Nutrition Services Assistant II | 7 |
| Occupational Therapist | 91 |
| Office Assistant I | 26 |
| Office Assistant II | 21 |
| Offset Press Operator | 37 |
| P. E. Equipmentperson | 36 |
| Painter | 55 |
| Paraeducator Behavior Interventionist | 25 |
| Paraeducator Bilingual | 21 |
| Paraeducator Community Liaison | 25 |
| Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Paraeducator PreSchool | 16 |
| Paraeducator Special Education | 21 |
| Paraeducator Teacher Assistant | 16 |
| Paraeducator Teacher Assistant Accompanist | 16 |
| Payroll Clerk | 39 |
| Physical Therapist | 91 |
| Plumber | 58 |
| Position Control Technician | 45 |
| PreSchool Educator | 36 |
| PreSchool Outreach Specialist | 39 |
| Purchasing Clerk | 30 |
| Purchasing Specialist | 38 |
| Receptionist | 26 |
| Records Clerk, High School | 30 |
| Records Technician | 33 |
| School Secretary I | 44 |
| School Secretary II | 44 |
| School Secretary III | 40 |
| Secretary I | 44 |
| Secretary II | 42 |
| Secretary III | 39 |
| Secretary IV | 31 |
| Senior Data Processing Technician | 55 |
| Senior Stock Clerk | 42 |
| Senior Word Processing Technician | 40 |
| Speech/Language Pathology Assistant | 40 |
| Sprinkler Repair/Groundsperson | 40 |
| Student Recovery Officer | 30 |
| Swimming Pool Maintenanceperson | 45 |
| Swimming Pool Mechanic | 55 |
| Technologist I | 50 |
| Technologist II | 40 |
| Technologist III | 35 |
| Technology Specialist I | 70 |
| Technology Specialist II | 66 |
| Technology Specialist III | 58 |
| Translator | 33 |
| Warehouse Deliveryperson | 38 |
| Warehouse Foreperson | 56 |
| Welder | 58 |
| Word Processing Technician | 35 |

Bilingual Stipend

Oral \$62/month, \$.37/hour; Oral and Written \$82/month, \$.49/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$13/month increase upon completion of three points.

| Longevity Schedule | | |
|--------------------|-----------------------|----------------------|
| Service Years | Total Monthly Stipend | Total Hourly Stipend |
| 1 7th year | \$48 | \$0.29 |
| 2 8th year | \$74 | \$0.44 |
| 3 9th year | \$101 | \$0.60 |
| 4 10th year | \$128 | \$0.76 |
| 5 11th year | \$182 | \$1.08 |
| 6 15th year | \$237 | \$1.41 |
| 7 20th year | \$304 | \$1.81 |
| 8 25th year | \$399 | \$2.38 |

Board Approved: 3/27/2017
Effective Date: 7/1/2017
Compliance: 4/8/2017

CLASSIFIED HOURLY SALARY SCHEDULE 2016/2017

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|---------|---------|---------|---------|---------|---------|------------|
| 7 | 14.0417 | 14.7500 | 15.5357 | 16.3155 | 17.1429 | 18.0000 | 7 |
| 8 | 14.2262 | 14.9464 | 15.7143 | 16.5298 | 17.3274 | 18.2321 | 8 |
| 9 | 14.3631 | 15.1488 | 15.9048 | 16.7083 | 17.5595 | 18.4524 | 9 |
| 10 | 14.5774 | 15.3095 | 16.1012 | 16.9107 | 17.7976 | 18.6726 | 10 |
| 11 | 14.7500 | 15.5357 | 16.3155 | 17.1429 | 18.0000 | 18.8988 | 11 |
| 12 | 14.9464 | 15.7143 | 16.5298 | 17.3274 | 18.2321 | 19.1726 | 12 |
| 13 | 15.1488 | 15.9048 | 16.7083 | 17.5595 | 18.4524 | 19.4107 | 13 |
| 14 | 15.3095 | 16.1012 | 16.9107 | 17.7976 | 18.6726 | 19.6429 | 14 |
| 15 | 15.5357 | 16.3155 | 17.1429 | 18.0000 | 18.8988 | 19.8929 | 15 |
| 16 | 15.7143 | 16.5298 | 17.3274 | 18.2321 | 19.1726 | 20.1548 | 16 |
| 17 | 15.9048 | 16.7083 | 17.5595 | 18.4524 | 19.4107 | 20.4107 | 17 |
| 18 | 16.1012 | 16.9107 | 17.7976 | 18.6726 | 19.6429 | 20.6429 | 18 |
| 19 | 16.3155 | 17.1429 | 18.0000 | 18.8988 | 19.8929 | 20.8869 | 19 |
| 20 | 16.5298 | 17.3274 | 18.2321 | 19.1726 | 20.1548 | 21.1726 | 20 |
| 21 | 16.7083 | 17.5595 | 18.4524 | 19.4107 | 20.4107 | 21.4464 | 21 |
| 22 | 16.9107 | 17.7976 | 18.6726 | 19.6429 | 20.6429 | 21.6964 | 22 |
| 23 | 17.1429 | 18.0000 | 18.8988 | 19.8929 | 20.8869 | 21.9821 | 23 |
| 24 | 17.3274 | 18.2321 | 19.1726 | 20.1548 | 21.1726 | 22.2262 | 24 |
| 25 | 17.5595 | 18.4524 | 19.4107 | 20.4107 | 21.4464 | 22.5119 | 25 |
| 26 | 17.7976 | 18.6726 | 19.6429 | 20.6429 | 21.6964 | 22.7976 | 26 |
| 27 | 18.0000 | 18.8988 | 19.8929 | 20.8869 | 21.9821 | 23.0655 | 27 |
| 28 | 18.2321 | 19.1726 | 20.1548 | 21.1726 | 22.2262 | 23.3810 | 28 |
| 29 | 18.4524 | 19.4107 | 20.4107 | 21.4464 | 22.5119 | 23.6786 | 29 |
| 30 | 18.6726 | 19.6429 | 20.6429 | 21.6964 | 22.7976 | 23.9702 | 30 |
| 31 | 18.8988 | 19.8929 | 20.8869 | 21.9821 | 23.0655 | 24.2679 | 31 |
| 32 | 19.1726 | 20.1548 | 21.1726 | 22.2262 | 23.3810 | 24.5417 | 32 |
| 33 | 19.4107 | 20.4107 | 21.4464 | 22.5119 | 23.6786 | 24.8571 | 33 |
| 34 | 19.6429 | 20.6429 | 21.6964 | 22.7976 | 23.9702 | 25.1488 | 34 |
| 35 | 19.8929 | 20.8869 | 21.9821 | 23.0655 | 24.2679 | 25.4643 | 35 |
| 36 | 20.1548 | 21.1726 | 22.2262 | 23.3810 | 24.5417 | 25.7976 | 36 |
| 37 | 20.4107 | 21.4464 | 22.5119 | 23.6786 | 24.8571 | 26.1369 | 37 |
| 38 | 20.6429 | 21.6964 | 22.7976 | 23.9702 | 25.1488 | 26.4702 | 38 |
| 39 | 20.8869 | 21.9821 | 23.0655 | 24.2679 | 25.4643 | 26.7917 | 39 |
| 40 | 21.1726 | 22.2262 | 23.3810 | 24.5417 | 25.7976 | 27.1429 | 40 |
| 41 | 21.4464 | 22.5119 | 23.6786 | 24.8571 | 26.1369 | 27.4821 | 41 |
| 42 | 21.6964 | 22.7976 | 23.9702 | 25.1488 | 26.4702 | 27.7976 | 42 |
| 43 | 21.9821 | 23.0655 | 24.2679 | 25.4643 | 26.7917 | 28.1607 | 43 |
| 44 | 22.2262 | 23.3810 | 24.5417 | 25.7976 | 27.1429 | 28.4940 | 44 |
| 45 | 22.5119 | 23.6786 | 24.8571 | 26.1369 | 27.4821 | 28.8750 | 45 |
| 46 | 22.7976 | 23.9702 | 25.1488 | 26.4702 | 27.7976 | 29.2381 | 46 |
| 47 | 23.0655 | 24.2679 | 25.4643 | 26.7917 | 28.1607 | 29.6071 | 47 |
| 48 | 23.3810 | 24.5417 | 25.7976 | 27.1429 | 28.4940 | 29.9464 | 48 |
| 49 | 23.6786 | 24.8571 | 26.1369 | 27.4821 | 28.8750 | 30.3214 | 49 |
| 50 | 23.9702 | 25.1488 | 26.4702 | 27.7976 | 29.2381 | 30.7083 | 50 |
| 51 | 24.2679 | 25.4643 | 26.7917 | 28.1607 | 29.6071 | 31.1071 | 51 |
| 52 | 24.5417 | 25.7976 | 27.1429 | 28.4940 | 29.9464 | 31.5060 | 52 |
| 53 | 24.8571 | 26.1369 | 27.4821 | 28.8750 | 30.3214 | 31.8810 | 53 |
| 54 | 25.1488 | 26.4702 | 27.7976 | 29.2381 | 30.7083 | 32.2738 | 54 |
| 55 | 25.4643 | 26.7917 | 28.1607 | 29.6071 | 31.1071 | 32.6786 | 55 |
| 56 | 25.7976 | 27.1429 | 28.4940 | 29.9464 | 31.5060 | 33.0595 | 56 |
| 57 | 26.1369 | 27.4821 | 28.8750 | 30.3214 | 31.8810 | 33.4940 | 57 |
| 58 | 26.4702 | 27.7976 | 29.2381 | 30.7083 | 32.2738 | 33.9226 | 58 |
| 59 | 26.7917 | 28.1607 | 29.6071 | 31.1071 | 32.6786 | 34.3690 | 59 |
| 60 | 27.1429 | 28.4940 | 29.9464 | 31.5060 | 33.0595 | 34.7738 | 60 |
| 61 | 27.4940 | 28.8571 | 30.3036 | 31.8155 | 33.4048 | 35.0774 | 61 |
| 62 | 27.8393 | 29.2321 | 30.6905 | 32.2321 | 33.8452 | 35.5298 | 62 |
| 63 | 28.1964 | 29.6071 | 31.0833 | 32.6429 | 34.2738 | 35.9821 | 63 |
| 64 | 28.5595 | 29.9881 | 31.4881 | 33.0595 | 34.7083 | 36.4464 | 64 |
| 65 | 28.9286 | 30.3750 | 31.8869 | 33.4881 | 35.1607 | 36.9226 | 65 |
| 66 | 29.2976 | 30.7679 | 32.2976 | 33.9107 | 35.6071 | 37.3869 | 66 |
| 67 | 29.6726 | 31.1548 | 32.7083 | 34.3452 | 36.0655 | 37.8690 | 67 |
| 68 | 30.0536 | 31.5536 | 33.1310 | 34.7917 | 36.5298 | 38.3631 | 68 |
| 69 | 30.4405 | 31.9583 | 33.5536 | 35.2321 | 37.0000 | 38.8452 | 69 |
| 70 | 30.8274 | 32.3690 | 33.9821 | 35.6905 | 37.4702 | 39.3512 | 70 |
| 71 | 40.2917 | 42.3095 | 44.4167 | 46.6429 | 48.9762 | 51.4286 | 71 |

CLASSIFIED MONTHLY SALARY SCHEDULE 2016/2017

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|------|------|------|------|------|------|------------|
| 7 | 2359 | 2478 | 2610 | 2741 | 2880 | 3024 | 7 |
| 8 | 2390 | 2511 | 2640 | 2777 | 2911 | 3063 | 8 |
| 9 | 2413 | 2545 | 2672 | 2807 | 2950 | 3100 | 9 |
| 10 | 2449 | 2572 | 2705 | 2841 | 2990 | 3137 | 10 |
| 11 | 2478 | 2610 | 2741 | 2880 | 3024 | 3175 | 11 |
| 12 | 2511 | 2640 | 2777 | 2911 | 3063 | 3221 | 12 |
| 13 | 2545 | 2672 | 2807 | 2950 | 3100 | 3261 | 13 |
| 14 | 2572 | 2705 | 2841 | 2990 | 3137 | 3300 | 14 |
| 15 | 2610 | 2741 | 2880 | 3024 | 3175 | 3342 | 15 |
| 16 | 2640 | 2777 | 2911 | 3063 | 3221 | 3386 | 16 |
| 17 | 2672 | 2807 | 2950 | 3100 | 3261 | 3429 | 17 |
| 18 | 2705 | 2841 | 2990 | 3137 | 3300 | 3468 | 18 |
| 19 | 2741 | 2880 | 3024 | 3175 | 3342 | 3509 | 19 |
| 20 | 2777 | 2911 | 3063 | 3221 | 3386 | 3557 | 20 |
| 21 | 2807 | 2950 | 3100 | 3261 | 3429 | 3603 | 21 |
| 22 | 2841 | 2990 | 3137 | 3300 | 3468 | 3645 | 22 |
| 23 | 2880 | 3024 | 3175 | 3342 | 3509 | 3693 | 23 |
| 24 | 2911 | 3063 | 3221 | 3386 | 3557 | 3734 | 24 |
| 25 | 2950 | 3100 | 3261 | 3429 | 3603 | 3782 | 25 |
| 26 | 2990 | 3137 | 3300 | 3468 | 3645 | 3830 | 26 |
| 27 | 3024 | 3175 | 3342 | 3509 | 3693 | 3875 | 27 |
| 28 | 3063 | 3221 | 3386 | 3557 | 3734 | 3928 | 28 |
| 29 | 3100 | 3261 | 3429 | 3603 | 3782 | 3978 | 29 |
| 30 | 3137 | 3300 | 3468 | 3645 | 3830 | 4027 | 30 |
| 31 | 3175 | 3342 | 3509 | 3693 | 3875 | 4077 | 31 |
| 32 | 3221 | 3386 | 3557 | 3734 | 3928 | 4123 | 32 |
| 33 | 3261 | 3429 | 3603 | 3782 | 3978 | 4176 | 33 |
| 34 | 3300 | 3468 | 3645 | 3830 | 4027 | 4225 | 34 |
| 35 | 3342 | 3509 | 3693 | 3875 | 4077 | 4278 | 35 |
| 36 | 3386 | 3557 | 3734 | 3928 | 4123 | 4334 | 36 |
| 37 | 3429 | 3603 | 3782 | 3978 | 4176 | 4391 | 37 |
| 38 | 3468 | 3645 | 3830 | 4027 | 4225 | 4447 | 38 |
| 39 | 3509 | 3693 | 3875 | 4077 | 4278 | 4501 | 39 |
| 40 | 3557 | 3734 | 3928 | 4123 | 4334 | 4560 | 40 |
| 41 | 3603 | 3782 | 3978 | 4176 | 4391 | 4617 | 41 |
| 42 | 3645 | 3830 | 4027 | 4225 | 4447 | 4670 | 42 |
| 43 | 3693 | 3875 | 4077 | 4278 | 4501 | 4731 | 43 |
| 44 | 3734 | 3928 | 4123 | 4334 | 4560 | 4787 | 44 |
| 45 | 3782 | 3978 | 4176 | 4391 | 4617 | 4851 | 45 |
| 46 | 3830 | 4027 | 4225 | 4447 | 4670 | 4912 | 46 |
| 47 | 3875 | 4077 | 4278 | 4501 | 4731 | 4974 | 47 |
| 48 | 3928 | 4123 | 4334 | 4560 | 4787 | 5031 | 48 |
| 49 | 3978 | 4176 | 4391 | 4617 | 4851 | 5094 | 49 |
| 50 | 4027 | 4225 | 4447 | 4670 | 4912 | 5159 | 50 |
| 51 | 4077 | 4278 | 4501 | 4731 | 4974 | 5226 | 51 |
| 52 | 4123 | 4334 | 4560 | 4787 | 5031 | 5293 | 52 |
| 53 | 4176 | 4391 | 4617 | 4851 | 5094 | 5356 | 53 |
| 54 | 4225 | 4447 | 4670 | 4912 | 5159 | 5422 | 54 |
| 55 | 4278 | 4501 | 4731 | 4974 | 5226 | 5490 | 55 |
| 56 | 4334 | 4560 | 4787 | 5031 | 5293 | 5554 | 56 |
| 57 | 4391 | 4617 | 4851 | 5094 | 5356 | 5627 | 57 |
| 58 | 4447 | 4670 | 4912 | 5159 | 5422 | 5699 | 58 |
| 59 | 4501 | 4731 | 4974 | 5226 | 5490 | 5774 | 59 |
| 60 | 4560 | 4787 | 5031 | 5293 | 5554 | 5842 | 60 |
| 61 | 4619 | 4848 | 5091 | 5345 | 5612 | 5893 | 61 |
| 62 | 4677 | 4911 | 5156 | 5415 | 5686 | 5969 | 62 |
| 63 | 4737 | 4974 | 5222 | 5484 | 5758 | 6045 | 63 |
| 64 | 4798 | 5038 | 5290 | 5554 | 5831 | 6123 | 64 |
| 65 | 4860 | 5103 | 5357 | 5626 | 5907 | 6203 | 65 |
| 66 | 4922 | 5169 | 5426 | 5697 | 5982 | 6281 | 66 |
| 67 | 4985 | 5234 | 5495 | 5770 | 6059 | 6362 | 67 |
| 68 | 5049 | 5301 | 5566 | 5845 | 6137 | 6445 | 68 |
| 69 | 5114 | 5369 | 5637 | 5919 | 6216 | 6526 | 69 |
| 70 | 5179 | 5438 | 5709 | 5996 | 6295 | 6611 | 70 |
| 91 | 6769 | 7108 | 7462 | 7836 | 8228 | 8640 | 91 |



2017/2018 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # | CLASSIFICATION TITLE | STEP # |
|---|--------|--|--------|
| Account Clerk I | 39 | Night Leadperson, High School | 36 |
| Account Clerk II | 37 | Nutrition Services Assistant I | 10 |
| Assistant Cook | 12 | Nutrition Services Assistant II | 7 |
| Assistant Tradesperson | 53 | Occupational Therapist | 91 |
| Associate PreSchool Educator | 32 | Office Assistant I | 26 |
| Athletic Fieldperson | 38 | Office Assistant II | 21 |
| Attendance Clerk | 30 | Offset Press Operator | 37 |
| Attendance Specialist | 34 | P.E. Equipmentperson | 36 |
| Baker | 21 | Painter | 55 |
| Bilingual Testing Technician I | 33 | Paraeducator Behavior Interventionist | 25 |
| Bilingual Testing Technician II | 31 | Paraeducator Bilingual | 21 |
| Cafeteria Satellite Leadperson | 16 | Paraeducator Community Liaison | 25 |
| Campus Safety Patrol Officer | 42 | Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Campus Supervisor | 15 | Paraeducator PreSchool | 16 |
| Career Guidance Technician | 33 | Paraeducator Special Education | 21 |
| Certified Occupational Therapy Assistant | 49 | Paraeducator Teacher Assistant | 16 |
| Certified Physical Therapy Assistant | 39 | Paraeducator Teacher Assistant Accompanist | 16 |
| Community Liaison Language Specialist I | 33 | Payroll Clerk | 39 |
| Community Liaison Language Specialist II | 31 | Physical Therapist | 91 |
| Computer Accounting Technician | 50 | Plumber | 58 |
| Contract Specialist/Buyer | 51 | Position Control Technician | 45 |
| Cook I | 25 | PreSchool Educator | 36 |
| Cook II | 20 | PreSchool Outreach Specialist | 39 |
| Counseling Technician | 28 | Purchasing Clerk | 30 |
| Custodian | 33 | Purchasing Specialist | 38 |
| Data Input Clerk | 21 | Receptionist | 26 |
| Data Processing Technician | 36 | Records Clerk, High School | 30 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 | Records Technician | 33 |
| Duplicating Production Operator | 26 | School Secretary I | 44 |
| Electrician | 58 | School Secretary II | 44 |
| Electronic Technician Assistant | 56 | School Secretary III | 40 |
| Electronic Technician | 59 | Secretary I | 44 |
| Grounds Equipment Operator | 42 | Secretary II | 42 |
| Groundsperson | 35 | Secretary III | 39 |
| Head Custodian, Elementary | 36 | Secretary IV | 31 |
| Head Custodian, Continuation / DO | 36 | Senior Data Processing Technician | 55 |
| Health Services Clerk | 26 | Senior Stock Clerk | 42 |
| Health Services Technician | 36 | Senior Word Processing Technician | 40 |
| HVAC & Refrigeration Technician | 58 | Speech/Language Pathology Assistant | 40 |
| Information Systems Specialist | 55 | Sprinkler Repair/Groundsperson | 40 |
| IRC Clerk | 30 | Student Recovery Officer | 30 |
| Irrigation Specialist | 45 | Swimming Pool Maintenanceperson | 45 |
| Job Placement Specialist | 39 | Swimming Pool Mechanic | 55 |
| Lead Cook | 28 | Technologist I | 50 |
| Lead Irrigation Specialist | 52 | Technologist II | 40 |
| Lead Offset Press Operator | 40 | Technologist III | 35 |
| Lead Payroll Clerk | 48 | Technology Specialist I | 70 |
| Library Media Assistant | 24 | Technology Specialist II | 66 |
| Library Media Specialist | 32 | Technology Specialist III | 58 |
| Library Media Technician I | 32 | Translator | 33 |
| Library Media Technician II | 24 | Warehouse Deliveryperson | 38 |
| Licensed Vocational Nurse | 36 | Warehouse Foreperson | 56 |
| Locksmith | 56 | Welder | 58 |
| Maintenanceperson I | 48 | Word Processing Technician | 35 |
| Mechanic | 56 | | |

Bilingual Stipend

Oral \$62/month, \$.37/hour; Oral and Written \$82/month, \$.49/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$13/month increase upon completion of three points.

| Longevity Schedule | | |
|--------------------|-----------------------|----------------------|
| Service Years | Total Monthly Stipend | Total Hourly Stipend |
| 1 7th year | \$48 | \$0.29 |
| 2 8th year | \$74 | \$0.44 |
| 3 9th year | \$101 | \$0.60 |
| 4 10th year | \$128 | \$0.76 |
| 5 11th year | \$182 | \$1.08 |
| 6 15th year | \$237 | \$1.41 |
| 7 20th year | \$304 | \$1.81 |
| 8 25th year | \$399 | \$2.38 |

Board Approved: 3/27/2017
Effective Date: 7/1/2015
Compliance: 4/8/2019

CLASSIFIED HOURLY SALARY SCHEDULE 2017/2018

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|---------|---------|---------|---------|---------|---------|------------|
| 7 | 14.0417 | 14.7500 | 15.5357 | 16.3155 | 17.1429 | 18.0000 | 7 |
| 8 | 14.2262 | 14.9464 | 15.7143 | 16.5298 | 17.3274 | 18.2321 | 8 |
| 9 | 14.3631 | 15.1488 | 15.9048 | 16.7083 | 17.5595 | 18.4524 | 9 |
| 10 | 14.5774 | 15.3095 | 16.1012 | 16.9107 | 17.7976 | 18.6726 | 10 |
| 11 | 14.7500 | 15.5357 | 16.3155 | 17.1429 | 18.0000 | 18.8988 | 11 |
| 12 | 14.9464 | 15.7143 | 16.5298 | 17.3274 | 18.2321 | 19.1726 | 12 |
| 13 | 15.1488 | 15.9048 | 16.7083 | 17.5595 | 18.4524 | 19.4107 | 13 |
| 14 | 15.3095 | 16.1012 | 16.9107 | 17.7976 | 18.6726 | 19.6429 | 14 |
| 15 | 15.5357 | 16.3155 | 17.1429 | 18.0000 | 18.8988 | 19.8929 | 15 |
| 16 | 15.7143 | 16.5298 | 17.3274 | 18.2321 | 19.1726 | 20.1548 | 16 |
| 17 | 15.9048 | 16.7083 | 17.5595 | 18.4524 | 19.4107 | 20.4107 | 17 |
| 18 | 16.1012 | 16.9107 | 17.7976 | 18.6726 | 19.6429 | 20.6429 | 18 |
| 19 | 16.3155 | 17.1429 | 18.0000 | 18.8988 | 19.8929 | 20.8869 | 19 |
| 20 | 16.5298 | 17.3274 | 18.2321 | 19.1726 | 20.1548 | 21.1726 | 20 |
| 21 | 16.7083 | 17.5595 | 18.4524 | 19.4107 | 20.4107 | 21.4464 | 21 |
| 22 | 16.9107 | 17.7976 | 18.6726 | 19.6429 | 20.6429 | 21.6964 | 22 |
| 23 | 17.1429 | 18.0000 | 18.8988 | 19.8929 | 20.8869 | 21.9821 | 23 |
| 24 | 17.3274 | 18.2321 | 19.1726 | 20.1548 | 21.1726 | 22.2262 | 24 |
| 25 | 17.5595 | 18.4524 | 19.4107 | 20.4107 | 21.4464 | 22.5119 | 25 |
| 26 | 17.7976 | 18.6726 | 19.6429 | 20.6429 | 21.6964 | 22.7976 | 26 |
| 27 | 18.0000 | 18.8988 | 19.8929 | 20.8869 | 21.9821 | 23.0655 | 27 |
| 28 | 18.2321 | 19.1726 | 20.1548 | 21.1726 | 22.2262 | 23.3810 | 28 |
| 29 | 18.4524 | 19.4107 | 20.4107 | 21.4464 | 22.5119 | 23.6786 | 29 |
| 30 | 18.6726 | 19.6429 | 20.6429 | 21.6964 | 22.7976 | 23.9702 | 30 |
| 31 | 18.8988 | 19.8929 | 20.8869 | 21.9821 | 23.0655 | 24.2679 | 31 |
| 32 | 19.1726 | 20.1548 | 21.1726 | 22.2262 | 23.3810 | 24.5417 | 32 |
| 33 | 19.4107 | 20.4107 | 21.4464 | 22.5119 | 23.6786 | 24.8571 | 33 |
| 34 | 19.6429 | 20.6429 | 21.6964 | 22.7976 | 23.9702 | 25.1488 | 34 |
| 35 | 19.8929 | 20.8869 | 21.9821 | 23.0655 | 24.2679 | 25.4643 | 35 |
| 36 | 20.1548 | 21.1726 | 22.2262 | 23.3810 | 24.5417 | 25.7976 | 36 |
| 37 | 20.4107 | 21.4464 | 22.5119 | 23.6786 | 24.8571 | 26.1369 | 37 |
| 38 | 20.6429 | 21.6964 | 22.7976 | 23.9702 | 25.1488 | 26.4702 | 38 |
| 39 | 20.8869 | 21.9821 | 23.0655 | 24.2679 | 25.4643 | 26.7917 | 39 |
| 40 | 21.1726 | 22.2262 | 23.3810 | 24.5417 | 25.7976 | 27.1429 | 40 |
| 41 | 21.4464 | 22.5119 | 23.6786 | 24.8571 | 26.1369 | 27.4821 | 41 |
| 42 | 21.6964 | 22.7976 | 23.9702 | 25.1488 | 26.4702 | 27.7976 | 42 |
| 43 | 21.9821 | 23.0655 | 24.2679 | 25.4643 | 26.7917 | 28.1607 | 43 |
| 44 | 22.2262 | 23.3810 | 24.5417 | 25.7976 | 27.1429 | 28.4940 | 44 |
| 45 | 22.5119 | 23.6786 | 24.8571 | 26.1369 | 27.4821 | 28.8750 | 45 |
| 46 | 22.7976 | 23.9702 | 25.1488 | 26.4702 | 27.7976 | 29.2381 | 46 |
| 47 | 23.0655 | 24.2679 | 25.4643 | 26.7917 | 28.1607 | 29.6071 | 47 |
| 48 | 23.3810 | 24.5417 | 25.7976 | 27.1429 | 28.4940 | 29.9464 | 48 |
| 49 | 23.6786 | 24.8571 | 26.1369 | 27.4821 | 28.8750 | 30.3214 | 49 |
| 50 | 23.9702 | 25.1488 | 26.4702 | 27.7976 | 29.2381 | 30.7083 | 50 |
| 51 | 24.2679 | 25.4643 | 26.7917 | 28.1607 | 29.6071 | 31.1071 | 51 |
| 52 | 24.5417 | 25.7976 | 27.1429 | 28.4940 | 29.9464 | 31.5060 | 52 |
| 53 | 24.8571 | 26.1369 | 27.4821 | 28.8750 | 30.3214 | 31.8810 | 53 |
| 54 | 25.1488 | 26.4702 | 27.7976 | 29.2381 | 30.7083 | 32.2738 | 54 |
| 55 | 25.4643 | 26.7917 | 28.1607 | 29.6071 | 31.1071 | 32.6786 | 55 |
| 56 | 25.7976 | 27.1429 | 28.4940 | 29.9464 | 31.5060 | 33.0595 | 56 |
| 57 | 26.1369 | 27.4821 | 28.8750 | 30.3214 | 31.8810 | 33.4940 | 57 |
| 58 | 26.4702 | 27.7976 | 29.2381 | 30.7083 | 32.2738 | 33.9226 | 58 |
| 59 | 26.7917 | 28.1607 | 29.6071 | 31.1071 | 32.6786 | 34.3690 | 59 |
| 60 | 27.1429 | 28.4940 | 29.9464 | 31.5060 | 33.0595 | 34.7738 | 60 |
| 61 | 27.4940 | 28.8571 | 30.3036 | 31.8155 | 33.4048 | 35.0774 | 61 |
| 62 | 27.8393 | 29.2321 | 30.6905 | 32.2321 | 33.8452 | 35.5298 | 62 |
| 63 | 28.1964 | 29.6071 | 31.0833 | 32.6429 | 34.2738 | 35.9821 | 63 |
| 64 | 28.5595 | 29.9881 | 31.4881 | 33.0595 | 34.7083 | 36.4464 | 64 |
| 65 | 28.9286 | 30.3750 | 31.8869 | 33.4881 | 35.1607 | 36.9226 | 65 |
| 66 | 29.2976 | 30.7679 | 32.2976 | 33.9107 | 35.6071 | 37.3869 | 66 |
| 67 | 29.6726 | 31.1548 | 32.7083 | 34.3452 | 36.0655 | 37.8690 | 67 |
| 68 | 30.0536 | 31.5536 | 33.1310 | 34.7917 | 36.5298 | 38.3631 | 68 |
| 69 | 30.4405 | 31.9583 | 33.5536 | 35.2321 | 37.0000 | 38.8452 | 69 |
| 70 | 30.8274 | 32.3690 | 33.9821 | 35.6905 | 37.4702 | 39.3512 | 70 |
| 71 | 40.2917 | 42.3095 | 44.4167 | 46.6429 | 48.9762 | 51.4286 | 71 |

CLASSIFIED MONTHLY SALARY SCHEDULE 2017/2018

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|------|------|------|------|------|------|------------|
| 7 | 2359 | 2478 | 2610 | 2741 | 2880 | 3024 | 7 |
| 8 | 2390 | 2511 | 2640 | 2777 | 2911 | 3063 | 8 |
| 9 | 2413 | 2545 | 2672 | 2807 | 2950 | 3100 | 9 |
| 10 | 2449 | 2572 | 2705 | 2841 | 2990 | 3137 | 10 |
| 11 | 2478 | 2610 | 2741 | 2880 | 3024 | 3175 | 11 |
| 12 | 2511 | 2640 | 2777 | 2911 | 3063 | 3221 | 12 |
| 13 | 2545 | 2672 | 2807 | 2950 | 3100 | 3261 | 13 |
| 14 | 2572 | 2705 | 2841 | 2990 | 3137 | 3300 | 14 |
| 15 | 2610 | 2741 | 2880 | 3024 | 3175 | 3342 | 15 |
| 16 | 2640 | 2777 | 2911 | 3063 | 3221 | 3386 | 16 |
| 17 | 2672 | 2807 | 2950 | 3100 | 3261 | 3429 | 17 |
| 18 | 2705 | 2841 | 2990 | 3137 | 3300 | 3468 | 18 |
| 19 | 2741 | 2880 | 3024 | 3175 | 3342 | 3509 | 19 |
| 20 | 2777 | 2911 | 3063 | 3221 | 3386 | 3557 | 20 |
| 21 | 2807 | 2950 | 3100 | 3261 | 3429 | 3603 | 21 |
| 22 | 2841 | 2990 | 3137 | 3300 | 3468 | 3645 | 22 |
| 23 | 2880 | 3024 | 3175 | 3342 | 3509 | 3693 | 23 |
| 24 | 2911 | 3063 | 3221 | 3386 | 3557 | 3734 | 24 |
| 25 | 2950 | 3100 | 3261 | 3429 | 3603 | 3782 | 25 |
| 26 | 2990 | 3137 | 3300 | 3468 | 3645 | 3830 | 26 |
| 27 | 3024 | 3175 | 3342 | 3509 | 3693 | 3875 | 27 |
| 28 | 3063 | 3221 | 3386 | 3557 | 3734 | 3928 | 28 |
| 29 | 3100 | 3261 | 3429 | 3603 | 3782 | 3978 | 29 |
| 30 | 3137 | 3300 | 3468 | 3645 | 3830 | 4027 | 30 |
| 31 | 3175 | 3342 | 3509 | 3693 | 3875 | 4077 | 31 |
| 32 | 3221 | 3386 | 3557 | 3734 | 3928 | 4123 | 32 |
| 33 | 3261 | 3429 | 3603 | 3782 | 3978 | 4176 | 33 |
| 34 | 3300 | 3468 | 3645 | 3830 | 4027 | 4225 | 34 |
| 35 | 3342 | 3509 | 3693 | 3875 | 4077 | 4278 | 35 |
| 36 | 3386 | 3557 | 3734 | 3928 | 4123 | 4334 | 36 |
| 37 | 3429 | 3603 | 3782 | 3978 | 4176 | 4391 | 37 |
| 38 | 3468 | 3645 | 3830 | 4027 | 4225 | 4447 | 38 |
| 39 | 3509 | 3693 | 3875 | 4077 | 4278 | 4501 | 39 |
| 40 | 3557 | 3734 | 3928 | 4123 | 4334 | 4560 | 40 |
| 41 | 3603 | 3782 | 3978 | 4176 | 4391 | 4617 | 41 |
| 42 | 3645 | 3830 | 4027 | 4225 | 4447 | 4670 | 42 |
| 43 | 3693 | 3875 | 4077 | 4278 | 4501 | 4731 | 43 |
| 44 | 3734 | 3928 | 4123 | 4334 | 4560 | 4787 | 44 |
| 45 | 3782 | 3978 | 4176 | 4391 | 4617 | 4851 | 45 |
| 46 | 3830 | 4027 | 4225 | 4447 | 4670 | 4912 | 46 |
| 47 | 3875 | 4077 | 4278 | 4501 | 4731 | 4974 | 47 |
| 48 | 3928 | 4123 | 4334 | 4560 | 4787 | 5031 | 48 |
| 49 | 3978 | 4176 | 4391 | 4617 | 4851 | 5094 | 49 |
| 50 | 4027 | 4225 | 4447 | 4670 | 4912 | 5159 | 50 |
| 51 | 4077 | 4278 | 4501 | 4731 | 4974 | 5226 | 51 |
| 52 | 4123 | 4334 | 4560 | 4787 | 5031 | 5293 | 52 |
| 53 | 4176 | 4391 | 4617 | 4851 | 5094 | 5356 | 53 |
| 54 | 4225 | 4447 | 4670 | 4912 | 5159 | 5422 | 54 |
| 55 | 4278 | 4501 | 4731 | 4974 | 5226 | 5490 | 55 |
| 56 | 4334 | 4560 | 4787 | 5031 | 5293 | 5554 | 56 |
| 57 | 4391 | 4617 | 4851 | 5094 | 5356 | 5627 | 57 |
| 58 | 4447 | 4670 | 4912 | 5159 | 5422 | 5699 | 58 |
| 59 | 4501 | 4731 | 4974 | 5226 | 5490 | 5774 | 59 |
| 60 | 4560 | 4787 | 5031 | 5293 | 5554 | 5842 | 60 |
| 61 | 4619 | 4848 | 5091 | 5345 | 5612 | 5893 | 61 |
| 62 | 4677 | 4911 | 5156 | 5415 | 5686 | 5969 | 62 |
| 63 | 4737 | 4974 | 5222 | 5484 | 5758 | 6045 | 63 |
| 64 | 4798 | 5038 | 5290 | 5554 | 5831 | 6123 | 64 |
| 65 | 4860 | 5103 | 5357 | 5626 | 5907 | 6203 | 65 |
| 66 | 4922 | 5169 | 5426 | 5697 | 5982 | 6281 | 66 |
| 67 | 4985 | 5234 | 5495 | 5770 | 6059 | 6362 | 67 |
| 68 | 5049 | 5301 | 5566 | 5845 | 6137 | 6445 | 68 |
| 69 | 5114 | 5369 | 5637 | 5919 | 6216 | 6526 | 69 |
| 70 | 5179 | 5438 | 5709 | 5996 | 6295 | 6611 | 70 |
| 91 | 6769 | 7108 | 7462 | 7836 | 8228 | 8640 | 91 |



2018/2019 SALARY SCHEDULE
CLASSIFIED BARGAINING UNIT EMPLOYEES

| CLASSIFICATION TITLE | STEP # | CLASSIFICATION TITLE | STEP # |
|---|--------|--|--------|
| Account Clerk I | 39 | Night Leadperson, High School | 36 |
| Account Clerk II | 37 | Nutrition Services Assistant I | 10 |
| Assistant Cook | 12 | Nutrition Services Assistant II | 7 |
| Assistant Tradesperson | 53 | Occupational Therapist | 91 |
| Associate PreSchool Educator | 32 | Office Assistant I | 26 |
| Athletic Fieldperson | 38 | Office Assistant II | 21 |
| Attendance Clerk | 30 | Offset Press Operator | 37 |
| Attendance Specialist | 34 | P.E. Equipmentperson | 36 |
| Baker | 21 | Painter | 55 |
| Bilingual Testing Technician I | 33 | Paraeducator Behavior Interventionist | 25 |
| Bilingual Testing Technician II | 31 | Paraeducator Bilingual | 21 |
| Cafeteria Satellite Leadperson | 16 | Paraeducator Community Liaison | 25 |
| Campus Safety Patrol Officer | 42 | Paraeducator Homeless/Immigrant Com. Liaison | 25 |
| Campus Supervisor | 24 | Paraeducator PreSchool | 16 |
| Career Guidance Technician | 33 | Paraeducator Special Education | 21 |
| Certified Occupational Therapy Assistant | 49 | Paraeducator Teacher Assistant | 16 |
| Certified Physical Therapy Assistant | 39 | Paraeducator Teacher Assistant Accompanist | 16 |
| Community Liaison Language Specialist I | 33 | Payroll Clerk | 39 |
| Community Liaison Language Specialist II | 31 | Physical Therapist | 91 |
| Computer Accounting Technician | 50 | Plumber | 58 |
| Contract Specialist/Buyer | 51 | Position Control Technician | 45 |
| Cook I | 25 | PreSchool Educator | 36 |
| Cook II | 20 | PreSchool Outreach Specialist | 39 |
| Counseling Technician | 28 | Purchasing Clerk | 30 |
| Custodian | 33 | Purchasing Specialist | 38 |
| Data Input Clerk | 21 | Receptionist | 26 |
| Data Processing Technician | 36 | Records Clerk, High School | 30 |
| Deaf/Hard of Hearing Educational Interpreter(DHH) | 36 | Records Technician | 33 |
| Duplicating Production Operator | 26 | School Secretary I | 44 |
| Electrician | 58 | School Secretary II | 44 |
| Electronic Technician Assistant | 56 | School Secretary III | 40 |
| Electronic Technician | 59 | Secretary I | 44 |
| Grounds Equipment Operator | 42 | Secretary II | 42 |
| Groundsperson | 35 | Secretary III | 39 |
| Head Custodian, Elementary | 36 | Secretary IV | 31 |
| Head Custodian, Continuation / DO | 36 | Senior Data Processing Technician | 55 |
| Health Services Clerk | 26 | Senior Stock Clerk | 42 |
| Health Services Technician | 36 | Senior Word Processing Technician | 40 |
| HVAC & Refrigeration Technician | 58 | Speech/Language Pathology Assistant | 40 |
| Information Systems Specialist | 55 | Sprinkler Repair/Groundsperson | 40 |
| IRC Clerk | 30 | Student Recovery Officer | 30 |
| Irrigation Specialist | 45 | Swimming Pool Maintenanceperson | 45 |
| Job Placement Specialist | 39 | Swimming Pool Mechanic | 55 |
| Lead Cook | 28 | Technologist I | 50 |
| Lead Irrigation Specialist | 52 | Technologist II | 40 |
| Lead Offset Press Operator | 40 | Technologist III | 35 |
| Lead Payroll Clerk | 48 | Technology Specialist I | 70 |
| Library Media Assistant | 24 | Technology Specialist II | 66 |
| Library Media Specialist | 32 | Technology Specialist III | 58 |
| Library Media Technician I | 32 | Translator | 33 |
| Library Media Technician II | 24 | Warehouse Deliveryperson | 38 |
| Licensed Vocational Nurse | 36 | Warehouse Foreperson | 56 |
| Locksmith | 56 | Welder | 58 |
| Maintenanceperson I | 48 | Word Processing Technician | 35 |
| Mechanic | 56 | | |

Bilingual Stipend

Oral \$63/month, \$.38/hour; Oral and Written \$83/month, \$.49/hour

Night Differential

\$50.40/month, \$.30/hour for employees whose regular work schedule commences on or after 12:00 noon and ends at 6:30 p.m. or later

Professional Growth

\$13/month increase upon completion of three points.

| Longevity Schedule | | | |
|--------------------|---------------|-----------------------|----------------------|
| | Service Years | Total Monthly Stipend | Total Hourly Stipend |
| 1 | 7th year | \$48 | \$0.29 |
| 2 | 8th year | \$75 | \$0.45 |
| 3 | 9th year | \$102 | \$0.61 |
| 4 | 10th year | \$129 | \$0.77 |
| 5 | 11th year | \$184 | \$1.10 |
| 6 | 15th year | \$239 | \$1.42 |
| 7 | 20th year | \$307 | \$1.83 |
| 8 | 25th year | \$403 | \$2.40 |

Board Approved: 11/13/2018
Effective Date: 7/1/2019
Compliance: 4/6/2019

CLASSIFIED HOURLY SALARY SCHEDULE 2018/2019

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|---------|---------|---------|---------|---------|---------|------------|
| 7 | 14.1845 | 14.8988 | 15.6905 | 16.4762 | 17.3155 | 18.1786 | 7 |
| 8 | 14.3690 | 15.0952 | 15.8690 | 16.6964 | 17.5000 | 18.4167 | 8 |
| 9 | 14.5060 | 15.2976 | 16.0655 | 16.8750 | 17.7381 | 18.6369 | 9 |
| 10 | 14.7202 | 15.4643 | 16.2619 | 17.0774 | 17.9762 | 18.8571 | 10 |
| 11 | 14.8988 | 15.6905 | 16.4762 | 17.3155 | 18.1786 | 19.0893 | 11 |
| 12 | 15.0952 | 15.8690 | 16.6964 | 17.5000 | 18.4167 | 19.3631 | 12 |
| 13 | 15.2976 | 16.0655 | 16.8750 | 17.7381 | 18.6369 | 19.6071 | 13 |
| 14 | 15.4643 | 16.2619 | 17.0774 | 17.9762 | 18.8571 | 19.8393 | 14 |
| 15 | 15.6905 | 16.4762 | 17.3155 | 18.1786 | 19.0893 | 20.0893 | 15 |
| 16 | 15.8690 | 16.6964 | 17.5000 | 18.4167 | 19.3631 | 20.3571 | 16 |
| 17 | 16.0655 | 16.8750 | 17.7381 | 18.6369 | 19.6071 | 20.6131 | 17 |
| 18 | 16.2619 | 17.0774 | 17.9762 | 18.8571 | 19.8393 | 20.8512 | 18 |
| 19 | 16.4762 | 17.3155 | 18.1786 | 19.0893 | 20.0893 | 21.0952 | 19 |
| 20 | 16.6964 | 17.5000 | 18.4167 | 19.3631 | 20.3571 | 21.3869 | 20 |
| 21 | 16.8750 | 17.7381 | 18.6369 | 19.6071 | 20.6131 | 21.6607 | 21 |
| 22 | 17.0774 | 17.9762 | 18.8571 | 19.8393 | 20.8512 | 21.9107 | 22 |
| 23 | 17.3155 | 18.1786 | 19.0893 | 20.0893 | 21.0952 | 22.2024 | 23 |
| 24 | 17.5000 | 18.4167 | 19.3631 | 20.3571 | 21.3869 | 22.4464 | 24 |
| 25 | 17.7381 | 18.6369 | 19.6071 | 20.6131 | 21.6607 | 22.7381 | 25 |
| 26 | 17.9762 | 18.8571 | 19.8393 | 20.8512 | 21.9107 | 23.0238 | 26 |
| 27 | 18.1786 | 19.0893 | 20.0893 | 21.0952 | 22.2024 | 23.2976 | 27 |
| 28 | 18.4167 | 19.3631 | 20.3571 | 21.3869 | 22.4464 | 23.6131 | 28 |
| 29 | 18.6369 | 19.6071 | 20.6131 | 21.6607 | 22.7381 | 23.9167 | 29 |
| 30 | 18.8571 | 19.8393 | 20.8512 | 21.9107 | 23.0238 | 24.2083 | 30 |
| 31 | 19.0893 | 20.0893 | 21.0952 | 22.2024 | 23.2976 | 24.5119 | 31 |
| 32 | 19.3631 | 20.3571 | 21.3869 | 22.4464 | 23.6131 | 24.7857 | 32 |
| 33 | 19.6071 | 20.6131 | 21.6607 | 22.7381 | 23.9167 | 25.1071 | 33 |
| 34 | 19.8393 | 20.8512 | 21.9107 | 23.0238 | 24.2083 | 25.3988 | 34 |
| 35 | 20.0893 | 21.0952 | 22.2024 | 23.2976 | 24.5119 | 25.7202 | 35 |
| 36 | 20.3571 | 21.3869 | 22.4464 | 23.6131 | 24.7857 | 26.0536 | 36 |
| 37 | 20.6131 | 21.6607 | 22.7381 | 23.9167 | 25.1071 | 26.3988 | 37 |
| 38 | 20.8512 | 21.9107 | 23.0238 | 24.2083 | 25.3988 | 26.7321 | 38 |
| 39 | 21.0952 | 22.2024 | 23.2976 | 24.5119 | 25.7202 | 27.0595 | 39 |
| 40 | 21.3869 | 22.4464 | 23.6131 | 24.7857 | 26.0536 | 27.4167 | 40 |
| 41 | 21.6607 | 22.7381 | 23.9167 | 25.1071 | 26.3988 | 27.7560 | 41 |
| 42 | 21.9107 | 23.0238 | 24.2083 | 25.3988 | 26.7321 | 28.0774 | 42 |
| 43 | 22.2024 | 23.2976 | 24.5119 | 25.7202 | 27.0595 | 28.4405 | 43 |
| 44 | 22.4464 | 23.6131 | 24.7857 | 26.0536 | 27.4167 | 28.7798 | 44 |
| 45 | 22.7381 | 23.9167 | 25.1071 | 26.3988 | 27.7560 | 29.1667 | 45 |
| 46 | 23.0238 | 24.2083 | 25.3988 | 26.7321 | 28.0774 | 29.5298 | 46 |
| 47 | 23.2976 | 24.5119 | 25.7202 | 27.0595 | 28.4405 | 29.9048 | 47 |
| 48 | 23.6131 | 24.7857 | 26.0536 | 27.4167 | 28.7798 | 30.2440 | 48 |
| 49 | 23.9167 | 25.1071 | 26.3988 | 27.7560 | 29.1667 | 30.6250 | 49 |
| 50 | 24.2083 | 25.3988 | 26.7321 | 28.0774 | 29.5298 | 31.0179 | 50 |
| 51 | 24.5119 | 25.7202 | 27.0595 | 28.4405 | 29.9048 | 31.4167 | 51 |
| 52 | 24.7857 | 26.0536 | 27.4167 | 28.7798 | 30.2440 | 31.8214 | 52 |
| 53 | 25.1071 | 26.3988 | 27.7560 | 29.1667 | 30.6250 | 32.2024 | 53 |
| 54 | 25.3988 | 26.7321 | 28.0774 | 29.5298 | 31.0179 | 32.5952 | 54 |
| 55 | 25.7202 | 27.0595 | 28.4405 | 29.9048 | 31.4167 | 33.0060 | 55 |
| 56 | 26.0536 | 27.4167 | 28.7798 | 30.2440 | 31.8214 | 33.3929 | 56 |
| 57 | 26.3988 | 27.7560 | 29.1667 | 30.6250 | 32.2024 | 33.8274 | 57 |
| 58 | 26.7321 | 28.0774 | 29.5298 | 31.0179 | 32.5952 | 34.2619 | 58 |
| 59 | 27.0595 | 28.4405 | 29.9048 | 31.4167 | 33.0060 | 34.7143 | 59 |
| 60 | 27.4167 | 28.7798 | 30.2440 | 31.8214 | 33.3929 | 35.1190 | 60 |
| 61 | 27.7679 | 29.1429 | 30.6071 | 32.1310 | 33.7381 | 35.4286 | 61 |
| 62 | 28.1190 | 29.5238 | 31.0000 | 32.5536 | 34.1845 | 35.8869 | 62 |
| 63 | 28.4762 | 29.9048 | 31.3929 | 32.9702 | 34.6190 | 36.3393 | 63 |
| 64 | 28.8452 | 30.2857 | 31.8036 | 33.3929 | 35.0536 | 36.8095 | 64 |
| 65 | 29.2202 | 30.6786 | 32.2083 | 33.8214 | 35.5119 | 37.2917 | 65 |
| 66 | 29.5893 | 31.0774 | 32.6190 | 34.2500 | 35.9643 | 37.7619 | 66 |
| 67 | 29.9702 | 31.4643 | 33.0357 | 34.6905 | 36.4286 | 38.2500 | 67 |
| 68 | 30.3512 | 31.8690 | 33.4643 | 35.1369 | 36.8929 | 38.7440 | 68 |
| 69 | 30.7440 | 32.2798 | 33.8869 | 35.5833 | 37.3690 | 39.2321 | 69 |
| 70 | 31.1369 | 32.6905 | 34.3214 | 36.0476 | 37.8452 | 39.7440 | 70 |
| 71 | 40.6964 | 42.7321 | 44.8631 | 47.1071 | 49.4643 | 51.9405 | 71 |

CLASSIFIED MONTHLY SALARY SCHEDULE 2018/2019

| Range/Step | (A) | (B) | (C) | (D) | (E) | (F) | Range/Step |
|------------|------|------|------|------|------|------|------------|
| 7 | 2383 | 2503 | 2636 | 2768 | 2909 | 3054 | 7 |
| 8 | 2414 | 2536 | 2666 | 2805 | 2940 | 3094 | 8 |
| 9 | 2437 | 2570 | 2699 | 2835 | 2980 | 3131 | 9 |
| 10 | 2473 | 2598 | 2732 | 2869 | 3020 | 3168 | 10 |
| 11 | 2503 | 2636 | 2768 | 2909 | 3054 | 3207 | 11 |
| 12 | 2536 | 2666 | 2805 | 2940 | 3094 | 3253 | 12 |
| 13 | 2570 | 2699 | 2835 | 2980 | 3131 | 3294 | 13 |
| 14 | 2598 | 2732 | 2869 | 3020 | 3168 | 3333 | 14 |
| 15 | 2636 | 2768 | 2909 | 3054 | 3207 | 3375 | 15 |
| 16 | 2666 | 2805 | 2940 | 3094 | 3253 | 3420 | 16 |
| 17 | 2699 | 2835 | 2980 | 3131 | 3294 | 3463 | 17 |
| 18 | 2732 | 2869 | 3020 | 3168 | 3333 | 3503 | 18 |
| 19 | 2768 | 2909 | 3054 | 3207 | 3375 | 3544 | 19 |
| 20 | 2805 | 2940 | 3094 | 3253 | 3420 | 3593 | 20 |
| 21 | 2835 | 2980 | 3131 | 3294 | 3463 | 3639 | 21 |
| 22 | 2869 | 3020 | 3168 | 3333 | 3503 | 3681 | 22 |
| 23 | 2909 | 3054 | 3207 | 3375 | 3544 | 3730 | 23 |
| 24 | 2940 | 3094 | 3253 | 3420 | 3593 | 3771 | 24 |
| 25 | 2980 | 3131 | 3294 | 3463 | 3639 | 3820 | 25 |
| 26 | 3020 | 3168 | 3333 | 3503 | 3681 | 3868 | 26 |
| 27 | 3054 | 3207 | 3375 | 3544 | 3730 | 3914 | 27 |
| 28 | 3094 | 3253 | 3420 | 3593 | 3771 | 3967 | 28 |
| 29 | 3131 | 3294 | 3463 | 3639 | 3820 | 4018 | 29 |
| 30 | 3168 | 3333 | 3503 | 3681 | 3868 | 4067 | 30 |
| 31 | 3207 | 3375 | 3544 | 3730 | 3914 | 4118 | 31 |
| 32 | 3253 | 3420 | 3593 | 3771 | 3967 | 4164 | 32 |
| 33 | 3294 | 3463 | 3639 | 3820 | 4018 | 4218 | 33 |
| 34 | 3333 | 3503 | 3681 | 3868 | 4067 | 4267 | 34 |
| 35 | 3375 | 3544 | 3730 | 3914 | 4118 | 4321 | 35 |
| 36 | 3420 | 3593 | 3771 | 3967 | 4164 | 4377 | 36 |
| 37 | 3463 | 3639 | 3820 | 4018 | 4218 | 4435 | 37 |
| 38 | 3503 | 3681 | 3868 | 4067 | 4267 | 4491 | 38 |
| 39 | 3544 | 3730 | 3914 | 4118 | 4321 | 4546 | 39 |
| 40 | 3593 | 3771 | 3967 | 4164 | 4377 | 4606 | 40 |
| 41 | 3639 | 3820 | 4018 | 4218 | 4435 | 4663 | 41 |
| 42 | 3681 | 3868 | 4067 | 4267 | 4491 | 4717 | 42 |
| 43 | 3730 | 3914 | 4118 | 4321 | 4546 | 4778 | 43 |
| 44 | 3771 | 3967 | 4164 | 4377 | 4606 | 4835 | 44 |
| 45 | 3820 | 4018 | 4218 | 4435 | 4663 | 4900 | 45 |
| 46 | 3868 | 4067 | 4267 | 4491 | 4717 | 4961 | 46 |
| 47 | 3914 | 4118 | 4321 | 4546 | 4778 | 5024 | 47 |
| 48 | 3967 | 4164 | 4377 | 4606 | 4835 | 5081 | 48 |
| 49 | 4018 | 4218 | 4435 | 4663 | 4900 | 5145 | 49 |
| 50 | 4067 | 4267 | 4491 | 4717 | 4961 | 5211 | 50 |
| 51 | 4118 | 4321 | 4546 | 4778 | 5024 | 5278 | 51 |
| 52 | 4164 | 4377 | 4606 | 4835 | 5081 | 5346 | 52 |
| 53 | 4218 | 4435 | 4663 | 4900 | 5145 | 5410 | 53 |
| 54 | 4267 | 4491 | 4717 | 4961 | 5211 | 5476 | 54 |
| 55 | 4321 | 4546 | 4778 | 5024 | 5278 | 5545 | 55 |
| 56 | 4377 | 4606 | 4835 | 5081 | 5346 | 5610 | 56 |
| 57 | 4435 | 4663 | 4900 | 5145 | 5410 | 5683 | 57 |
| 58 | 4491 | 4717 | 4961 | 5211 | 5476 | 5756 | 58 |
| 59 | 4546 | 4778 | 5024 | 5278 | 5545 | 5832 | 59 |
| 60 | 4606 | 4835 | 5081 | 5346 | 5610 | 5900 | 60 |
| 61 | 4665 | 4896 | 5142 | 5398 | 5668 | 5952 | 61 |
| 62 | 4724 | 4960 | 5208 | 5469 | 5743 | 6029 | 62 |
| 63 | 4784 | 5024 | 5274 | 5539 | 5816 | 6105 | 63 |
| 64 | 4846 | 5088 | 5343 | 5610 | 5889 | 6184 | 64 |
| 65 | 4909 | 5154 | 5411 | 5682 | 5966 | 6265 | 65 |
| 66 | 4971 | 5221 | 5480 | 5754 | 6042 | 6344 | 66 |
| 67 | 5035 | 5286 | 5550 | 5828 | 6120 | 6426 | 67 |
| 68 | 5099 | 5354 | 5622 | 5903 | 6198 | 6509 | 68 |
| 69 | 5165 | 5423 | 5693 | 5978 | 6278 | 6591 | 69 |
| 70 | 5231 | 5492 | 5766 | 6056 | 6358 | 6677 | 70 |
| 91 | 6837 | 7179 | 7537 | 7914 | 8310 | 8726 | 91 |

EXHIBIT 8

Pay Assignment : Pay Assignment information including position and salary.

Page 1 of 1

FY 2012-13

Detailed information displayed below.

User: D87HNGUYEN Version: 2.16 (6/27/2021) Printed: 08/04/2021 16:25:41 PELLERITI, ALANE R 8700001520

Status: **SEND** [View related information...](#)

Employee Information
 *Dist No: 087 *ID: 8700001520 Name: PELLERITI, ALANE R Empl Stat: 801 HR: 07 Rec Count: 29
 Notes:

Position
 *Rec Type: PM - PRIMARY ASSIGNMENT
 *Effective: 08/24/2012 - 06/28/2013 Contract Eff:
 Reason: 20 - NEW FY PAY ASGN Assignment Status: 01 - PERMANENT
 *Position: 8720782802 PE EQUIP PER Position Effective: 07/01/2006 - 06/30/2018
 *Pos Seq: 8720782802 - PE EQUIP PER Job Classification: 872078 - PE EQUIPMENTPERSON
 *Calc As: 15 - CL SALARY Location: 28 - TUSTIN HIGH SCHOOL
 *Payclass: 200 - CL *Payroll: CL - CLASSIFIED Notes:
 *Barg Unit: CSEA - CSEA *Calendar: 87CL196 Calendar Dates:
 Dept: 328 - TUSTIN HIGH SCHOOL
 Division: ED - EDUCATIONAL SERVICES
 Pos Ann Dt: 01/05/2004 Grade: SELECT

| | HRS/DAY | DAYS/WK | HRS/WK | DAYS/YR | MONTHS |
|---------|---------|---------|--------|---------|--------|
| *Base | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |
| *Actual | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |

Salary Calculation
 *Pos FTE: 1.00000 FTE Total: 1.00000 =FTE Usage: 1.00000 *Srvy Sch: CLMO *Column/Range: 36 *Step: F
 Pro Rt Sal: Pro Rt Dly:
 *Pay Period Type: M - MONTHLY
 Override: N - NO
 Pay Lines
 *Pay Prefix: *Line No: *Pay Type: SELECT

| | ANNUAL | MONTHLY | DAILY | HOURLY |
|------------|-----------|----------|-----------|----------|
| BASE | 37,950.00 | 3,795.00 | 180.71432 | 22.58929 |
| *ACTL | 37,950.00 | 3,795.00 | 180.71432 | 22.58929 |
| Extra Comp | 2,070.00 | 207.00 | 9.85712 | 1.23214 |
| TOTAL | 40,020.00 | 4,002.00 | 190.57144 | 23.82143 |

T910M

Withholding Indicators
 STRS: PERS: ARS: Medicare: OASDI: UIC: SDI:

Distribution
 *Lookup:

1 0100356228 2201 100.000 01-0000-0000-8200-0101-0035-028-206

Log Information
 Created On: 6/1/2012 5:40:21 PM Created By: UTIL Updated On: 2/6/2015 4:00:11 PM Updated By: 087LSKINNER_RET

Time And Attendance
 Hours / Day
 Su: Mo: Tu: We: Th: Fr: Sa:

Miscellaneous Information
 Miscellaneous Fields
 1: 2: 3: 4: 5: RIF Code: 0 Vac Days: 0

FY 2013-14

Detailed information displayed below.

User: 087HNGUYEN Version: 2.16 (6/27/2021) Printed: 08/04/2021 16:29:12 PELLERITI, ALANE R 8700001520

Status: **SEND** View related information...

Employee Information
 *Dist No: 087 *ID: 8700001520 Name: PELLERITI, ALANE R Empl Stat: 801 HR: 07 Rec Count: 29

Notes:

Position
 *Rec Type: **PM - PRIMARY ASSIGNMENT**
 *Effective: 08/23/2013 - 01/31/2014 Contract Eff:
 Reason: 20 - NEW FY PAY ASN Assignment Status: 01 - PERMANENT
 *Position: 8720782802 PE EQUIP PER Position Effective: 07/01/2006 - 06/30/2018
 *Pos Seq: 8720782802 - PE EQUIP PER Job Classification: 872078 - PE EQUIPMENTPERSON
 *Calc As: 15 - CL SALARY Location: 28 - TUSTIN HIGH SCHOOL
 *Payclass: 200 - CL *Payroll: CL - CLASSIFIED Notes:
 *Barg Unit: CSEA - CSEA *Calendar: 87CL196 Calendar Dates:
 Dept: 328 - TUSTIN HIGH SCHOOL
 Division: ED - EDUCATIONAL SERVICES
 Pos Ann Dt: 01/05/2004 Grade: SELECT

| | HRS/DAY | DAYS/WK | HRS/WK | DAYS/YR | MONTHS |
|---------|---------|---------|--------|---------|--------|
| *Base | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |
| *Actual | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |

Salary Calculation
 *Pos FTE: 1.00000 FTE Total: 1.00000 FTE Usage: 1.00000 *Sly Sch: CLMO *Column/Range: 36 *Step: F
 Pro Rt Sal: Pro Rt Dly:
 *Pay Period Type: M - MONTHLY
 Override: N - NO

| | ANNUAL | MONTHLY | DAILY | HOURLY |
|------------|-----------|----------|-----------|----------|
| BASE | 39,090.00 | 3,909.00 | 186.14288 | 23.26786 |
| *ACTL | 39,090.00 | 3,909.00 | 186.14288 | 23.26786 |
| Extra Comp | 2,130.00 | 213.00 | 10.14288 | 1.26786 |
| TOTAL | 41,220.00 | 4,122.00 | 196.28576 | 24.53572 |

Pay Lines
 *Pay Prefix: *Line No: *Pay Type: SELECT

Withholding Indicators
 STRS: PERS: ARS: Medicare: OASDI: UIC: SDI:

Distribution
 *Lookup:

1 0100356228 2201 100.000 01-0000-0000-8200-0101-0035-028-206

Log Information
 Created On: 6/8/2013 4:45:57 PM Created By: Plan_2013_14_087FYCL Updated On: 2/8/2015 4:00:09 PM Updated By: 087LSKINNER_RET

Time And Attendance
 Hours / Day
 Su: Mo: Tu: We: Th: Fr: Sa:

Miscellaneous Information
 Miscellaneous Fields
 1: 2: 3: 4: 5: RIF Code: 0 Vac Days: 0

*FY 2013-14
(Longevity Increase)*

Detailed information displayed below.

User: 087HNGUYEN Version: 2.16 (6/27/2021) Printed: 08/04/2021 16:29:26 PELLERITI, ALANE R 8700001520

Status: **SEND** View related information...

Employee Information

*Dist No: 087 *ID: 8700001520 Name: PELLERITI, ALANE R Empl Stat: 801 HR: 07 Rec Count: 29

Notes:

Position

*Rec Type: **PM - PRIMARY ASSIGNMENT**

*Effective: 02/01/2014 - 06/27/2014 Contract Eff:

Reason: 10 - LONGEVITY Assignment Status: 01 - PERMANENT

*Position: 8720782802 PE EQUIP PER Position Effective: 07/01/2006 - 06/30/2018

*Pos Seq: 8720782802 - PE EQUIP PER Job Classification: 872078 - PE EQUIPMENTPERSON

*Calc As: 15 - CL SALARY Location: 28 - TUSTIN HIGH SCHOOL

*Payclass: 200 - CL *Payroll: CL - CLASSIFIED

*Barg Unit: CSEA - CSEA *Calendar: 87CL196

Dept: 328 - TUSTIN HIGH SCHOOL

Division: ED - EDUCATIONAL SERVICES

Pos Ann Dt: 01/05/2004 Grade: SELECT

Calendar Dates:

| | HRS/DAY | DAYS/WK | HR3/PWK | DAYS/YR | MONTHS |
|---------|---------|---------|---------|---------|--------|
| *Base | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |
| *Actual | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |

Salary Calculation

*Pos FTE: 1.00000 FTE Total: 1.00000 =FTE Usage: 1.00000 *Stry Sch: CLMO *Column/Range: 36 *Step: F

Pro Rt Sal: Pro Rt Dly:

*Pay Period Type: M - MONTHLY Override: N - NO

| | ANNUAL | MONTHLY | DAILY | HOURLY |
|------------|-----------|----------|-----------|----------|
| BASE | 39,090.00 | 3,909.00 | 186.14288 | 23.26786 |
| *ACTL | 39,090.00 | 3,909.00 | 186.14288 | 23.26786 |
| Extra Comp | 2,740.00 | 274.00 | 13.04760 | 1.63095 |
| TOTAL | 41,830.00 | 4,183.00 | 199.19048 | 24.89881 |

Pay Lines

*Pay Prefix: *Line No: *Pay Type: SELECT

T910M

Withholding Indicators

STRS: PERS: ARS: Medicare: OASDI: UIC: SDI:

Distribution

*Lookup:

1 0100356228 2201 100.000 01-0000-0000-3200-0101-0035-028-206

Log Information

Created On: 2/4/2014 1:17:19 PM Created By: 087CRAMIREZ Updated On: 2/5/2015 4:00:09 PM Updated By: 087LSKINNER_RET

Time And Attendance

Hours / Day

Su: Mo: Tu: We: Th: Fr: Sa:

Miscellaneous Information

Miscellaneous Fields

1: 2: 3: 4: 5: RIF Code: 0 Vac Days: 0

Pay Assignment : Pay Assignment information including position and salary.

Page 1 of 1

FY 2014-15

Detailed information displayed below.

User: 087HNGUYEN | Version: 2.16 (6/27/2021) | Printed: 08/04/2021 16:29:55 | PELLERITI, ALANE R 8700001520

Status: **SEND** | View related information...

Employee Information

*Dist No: 087 | *ID: 8700001520 | Name: PELLERITI, ALANE R | Empl Stat: 801 | HR: 07 | Rec Count: 29

Notes:

Position

*Rec Type: **PM - PRIMARY ASSIGNMENT**

*Effective: 08/25/2014 - 01/30/2015 | Contract Eff: | Assignment Status: **01 - PERMANENT**

Reason: 20 - NEW FY PAY ASGN | Position Effective: 07/01/2006 - 06/30/2018

*Position: 8720782802 PE EQUIP PER | Job Classification: 872078 - PE EQUIPMENTPERSON

*Pos Seq: 8720782802 - PE EQUIP PER | Location: 28 - TUSTIN HIGH SCHOOL

*Calc As: 15 - CL SALARY

*Payclass: 200 - CL | *Payroll: CL - CLASSIFIED

*Barg Unit: CSEA - CSEA | *Calendar: 87CL196

Dept: 328 - TUSTIN HIGH SCHOOL

Division: ED - EDUCATIONAL SERVICES

Pos Ann Dt: 01/05/2004 | Grade: SELECT

Calendar Dates:

| | HRS/DAY | DAYS/YR | HRS/WK | DAYS/YR | MONTHS |
|---------|---------|---------|--------|---------|--------|
| *Base | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |
| *Actual | 8.00000 | 5.00 | 40.00 | 209.00 | 10.00 |

Salary Calculation

*Pos FTE: 1.00000 | FTE Total: 1.00000 =FTE Usage: 1.00000

*Stry Sch: CLMO | *Column/Range: 36 | *Step: F

| | ANNUAL | MONTHLY | DAILY | HOURLY |
|------------|-----------|----------|-----------|----------|
| BASE | 40,460.00 | 4,046.00 | 192.66664 | 24.08333 |
| *ACTL | 40,460.00 | 4,046.00 | 192.66664 | 24.08333 |
| Extra Comp | 2,840.00 | 284.00 | 13.52384 | 1.69048 |
| TOTAL | 43,300.00 | 4,330.00 | 206.19048 | 25.77381 |

Pro Rt Sal: | Pro Rt Dly:

*Pay Period Type: M - MONTHLY | Override: N - NO

Pay Lines

*Pay Prefix: | *Line No: | *Pay Type: SELECT

T910M

Withholding Indicators

STRS: | PERS: | ARS: | Medicare: | OASDI: | UIC: | SDI:

Distribution

*Lookup: | | |

1 | 0100356228 | 2201 | 100.000 | 01-0000-0000-8200-0101-0035-028-206

Log Information

Created On: 8/6/2014 1:30:24 PM | Created By: Plan_2014_15_087FYCL | Updated On: 2/8/2015 4:01:57 PM | Updated By: 087LSKINNER_SEND

Time And Attendance

Hours / Day

Su: | Mo: | Tu: | We: | Th: | Fr: | Sa: |

Miscellaneous Information

Miscellaneous Fields

1: | 2: | 3: | 4: | 5: | RIF Code: 0 | Vac Days: 0

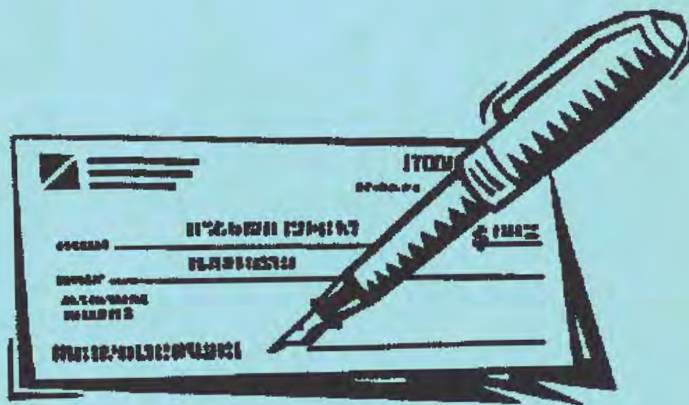
Attachment H
Respondent's Exhibit 9
Page 1 of 3

EXHIBIT 9

CASBO

CALIFORNIA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

Payroll Concepts



CASBO Professional Development
June 1999

CLASSIFIED FACTORS

DAILY RATE FACTORS

Many classified employees are paid a monthly salary. In order to pay off vacation upon termination, or to make a deduction if an employee is absent, a factor is used to determine a daily rate. The factor may be the number of work days (including paid holidays) annually, divided into the annual salary.

Most daily rate factors use a number of days per month, divided into the monthly salary rate. Common factors include:

21.67 (Recommended)

Computation: 5 work days per week x 52 weeks = 260 work days per year
260 divided by 12 months = 21.67 standard work days per month

21.75

Computation: 365 days, less 104 weekend days (52 x 2) = 261 work days per year
261 divided by 12 months = 21.75 standard work days per month

22.00

Computation: Real work days in each month vary between: 20, 21, 22, and 23.
The average is closest to 22.

Actual Days Dividing the Monthly rate by the actual days in a month. (Least used)

HOURLY RATE FACTORS

To derive an hourly rate from a monthly salary rate, a factor must be used. Most often use is to pay hourly overtime. Common factors include:

173.33 (Recommended)

Computation: 8 hours per day x 5 days per week = 40 hours per week
40 hours per week x 52 weeks = 2080 hours per year
2080 hours divided by 12 months = 173.33 standard hours per month

174.00

Computation: 261 days per year (see 21.75 above) x 8 hours =
2088 hours per year, divided by 12 months = 174 standard hours per month

178.00

Computation: If 22 days per month is standard, then:
22 days per month x 8 hours per day = 178 standard hours per month

EXHIBIT 10

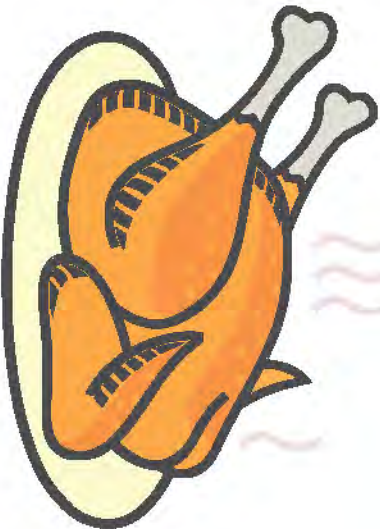
Welcome to the 2006



CASBO Workshop

Before We Get Started

- ⌘ Restroom Facilities
- ⌘ Breaks
- ⌘ Lunch
- ⌘ Materials
- ⌘ Evaluations- On Line

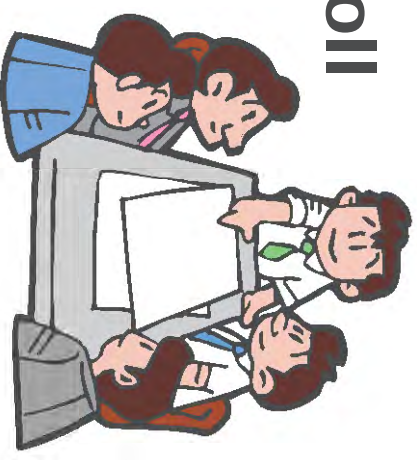


CASBO Payroll Happenings

⌘ **Keep Current on Payroll Activities by joining your Section Payroll R & D Committee**

☑ **See List of Section Contacts in the front of your handout.**

☑ **Watch for "Advanced Payroll Concepts " workshop in Fall of 2006**



Today's Covered Concepts



- ⌘ 2006 Payroll Updates
- ⌘ Employee Classifications
- ⌘ Salary Computations
- ⌘ Withholding Federal and State Taxes
- ⌘ Paying Employees
- ⌘ Employee Leaves
- ⌘ Retirement System Issues

Publications

A Copy of the Following Publications
are in the back of your handout:

- ⌘ Workers Compensation Payroll
Procedures Manual
- ⌘ CALSTRS Employers' Creditable
Compensation Guide



2006 Payroll Updates

Section One



2006 Payroll Rate Increases

- ⌘ Social Security and Medicare
- ⌘ State Unemployment Insurance
- ⌘ California State Disability Insurance
- ⌘ Pension Plan Contribution Limits
 - ☑ 403 (b) TSA's
 - ☑ 457 (b) Deferred Compensation
 - ☒ Age 50 Catch up Contribution

2006 Payroll Rate Increases

- ⌘ State Teachers Retirement System
- ⌘ Public Employees Retirement System
- ⌘ Federal Standard Mileage Rates
- ⌘ Qualified Transportation Limits
- ⌘ Advance Earned Income Credit Limitations
- ⌘ Supplemental Withholding Rates

Employee Classifications

SECTION TWO

Certificated
Classified
Board Members
Retirees




Is the Position Certificated or Classified?



⌘ **Certificated Service are positions which require credentials.**

⌘ **Classified service includes all positions not requiring certification qualifications with the following exceptions:**

These Positions are not Classified or Certificated



- ⌘ **Substitute and short term employees, employed for less than 75% of a school year**
- ⌘ **Apprentices**
- ⌘ **Professional experts employed on a temporary basis for a specific project**

Education Code Sections for Employee Classifications

⌘ Certified

☑ See Pages 3-2 through 3-4

⌘ Classified

☑ See Pages 3-5 through 3-8

Board Members

Board Members Should be Paid Through the Payroll System

- ⌘ NO - FOR TSA Eligibility
- ⌘ YES - For 457 Plan Eligibility
- ⌘ YES- FOR TAX WITHHOLDING
- Internal Revenue Code Sections
 - 3401 (c) and 3121 (b) (F) (iv)

Board Members

⌘ YES- FOR SOCIAL SECURITY COVERAGE

☑ Prior to July 1, 1994, Board members were required to pay into social security under Government Code 22015 as PERS Members .

☑ No Longer qualifies for PERS-----
Covered Under OBRA 90- (Not in a retirement system so qualify for Social Security)

Board Members

⌘ YES- FOR MEDICARE COVERAGE

⌘ No- Unemployment Insurance

⌘ No- State Disability Insurance

(if applicable to district)

Hiring A CA/STRS Retiree

Earnings Limitation

2005-2006 **\$27,940**

***There are certain positions and circumstances that a STRS retiree can meet to avoid the earnings limitation**

See Exemption Chart to Post Retirement Earnings Limitations in this section

Hiring A CalSTRS Retiree

⌘ CalSTRS Retiree Position Limitation

- ☑ CalSTRS retirees are prohibited employment in a classified position while retired with the exception of employment as a Teachers Aide (*Education Code 45134-C*)

Hiring A CALPERS Retiree

Government Code Section 21224

- ☑ Can be hired by a district for a temporary assignment if the employment is during an emergency to prevent stoppage of public business or the retiree has skills needed by the district for a limited duration.
- ☑ May be employed up to 960 hours per fiscal year
- ☑ Compensation shall not be less than minimum or greater than employees performing comparable duties -(Government Code Section 21153)

⌘ **Note:** A one-time per retiree extension of the 960 hour rule may be approved by CALPERS in an emergency situation. The request must be processed before the 960 hours has expired for the retiree.

CalPERS Retiree/Unemployment

⌘ CalPERS Circular Letter 200-265-05

- ☑ Effective January 1, 2005, a district cannot hire a retired annuitant that received unemployment insurance payments within the previous 12 months.
- ☑ Districts should have any CalPERS retirees fill out Form DPA 715. (See copy of form in this section)

Hiring A CalPERS Retiree

⌘ CalPERS Circular Letter #200-181-04

- ☑ CalPERS member who has not reached normal retirement age must have a 60 calendar day separation in service prior to returning to employment as a retired annuitant
- ☑ there must be no agreement to return to work between the member and the CalPERS employer prior to retirement.

⌘ (See the Circular letter in this section)

Salary Computations



Salary Computations

⌘ **BASE PAY RATE**

- ☑ determined by the employee's position and step/range on a board approved salary schedule.

⌘ **ADDITIONAL PAY**

- ☑ Overtime, stipends, bonuses and special compensation may be paid as additional pay.

Salary Computations

Types of Pay



⌘ Normal Pay

- ☑ Employees may be paid on a monthly, hourly or daily basis.

⌘ Deferred Pay

- ☑ 10 Month Employees paid over 11 or 12 Months after they have worked
- ☑ Constructive Receipt Rules - the salary becomes taxable for federal and state purposes at the time the employee had an opportunity to receive it, or during the 10 months worked

Salary Computations Overpayments



- ⌘ Overpayments to employees may be repaid by personal check, cash or payroll deductions.
- ⌘ **Payroll deductions for salary overpayments may only be used if authorized by the employee, except for recovery of payment for unearned vacation days.**
 - ☑ If the employee does not authorize the deduction of the overpayment, the district can follow the appropriate legal collection procedures to obtain recovery of the funds.
- ⌘ The calculation of the overpayment recovery is often complicated as the amount to be collected from the employee will depend on the tax regulations, regarding current or prior year overpayments, voluntary deduction, etc.

Certificated Salary Computations



- ⌘ Certificated employees are paid based on an annual contract and a set number of duty days.
- ⌘ The duty days are tied to a salary schedule or a contract.
- ⌘ Certificated employees are not provided holiday and vacation pay under the Education Code

Work Days

Certificated 12 Month Employee

CERTIFICATED

365 DAYS PER YR

-104 (SAT & SUN)

- 13 HOLIDAYS*


248 WORK DAYS

*** # of days varies per district**

Certificated Salary Computations

⌘ If a Certificated employee fails to serve the full year, Education Code Section 45041 requires the employee to receive a proration of annual salary, based on days served, over the total days of required service.

Certificated Salary Computations



⌘ Late Hires

- ☑ Employees hired after the beginning of the school year must have a full-time daily rate of pay calculated. This will be used to determine the first and subsequent monthly amounts to be paid over the remainder of the contract year.
- ☑ The employee must be paid at the correct monthly rate of pay to ensure that the accurate full time equivalent (FTE) service credit is reported to CalSTRS.

Certificated Salary Computations- LATE HIRE

Step 1: Full Time Contract Amount

Contract Period Sept 1 to June 30

Annual Base from Salary Schedule
\$28,000.00

FTE (1.0 x \$28,000) \$28,000.00

Base Contract Days 185

Pay Periods 10

Monthly Pay Rate \$28,000.00 ÷ 10 months =
\$2,800.00

Daily Pay Rate \$28,000 ÷ 185 days = \$151.35

Certificated Salary Computations- LATE HIRE

⌘ Step 2: Late Hire Monthly Calculation

Actual Annual Contract Amount

Hire Date 10/06/06

Work Days left in School Year 157

Contract Amount Remaining \$151.35 x 157 days
= \$23,761.95

Amount due over the remaining nine

(9) paychecks Oct to June **\$23,761.95**

Certificated Salary Computations- LATE HIRE

⌘ Step 3: 1st Paycheck Adjustment – October

Calculate:

November through June \$2,800 x 8 pay periods = \$22,400.00

Then:

| | |
|----------------------------------|--------------------|
| Actual Annual Contract | \$ 23,761.95 |
| Future Paychecks | <u>- 22,400.00</u> |
| To pay in 1st Paycheck – October | \$1,361.95 |

Certificated Salary Computations

⌘ Change in Assignment/Contract Change

- ☑ A change in assignment that involves a change in days, pay rate, etc., should be reported and paid separately for retirement service credit reporting to CalSTRS.
- ☑ the number of days at each assignment must be counted. This requires an early termination calculation on the old rate and a late hire calculation on the new rate.
- ⌘ CalSTRS requires a "*Change in Base Assignment*" form whenever a change in assignment occurs.

Work Days

Classified 12 Month Employee

365 DAYS PER YR
-104 (SAT & SUN)
261 WORK DAYS

- ⌘ Classified employees are paid based on a monthly salary.
- ⌘ Under Education Code Section 45203, all probationary and permanent employees that are a part of the classified service are entitled to holiday pay.

Classified Salary Computations



- ⌘ Classified employees are entitled to vacation pay under Education Code Section 45197 after completion of the initial probation period.
- ☑ When a classified employee terminates, they are entitled to a lump-sum compensation pay off for all earned and unused vacation.
- ☑ If an employee was advanced vacation, the employer shall deduct the unearned days of vacation from the final pay.

Classified Salary Computations

⌘ Classified Substitute, Short Term and Limited Term employees are not entitled to vacation under the education code.

Districts do have an option to provide vacation pay if they so choose.

Classified Salary Computations

Daily Rate Factors

| | |
|-------------|---|
| 21.67 | 5 work days per week x 52 weeks = 260 work days per year. 260 divided by 12 months = 21.67 standard work days per month. |
| 21.75 | 365 days, less 104 weekend days (52 x 2) = 261 work days per year. 261 divided by 12 months = 21.75 standard days per month. |
| 22.00 | Real work days in each month vary between: 20, 21, 22 and 23. The average is closes to 22. |
| Actual Days | Divide the monthly rate by the actual days in a month (least used). |

Classified Salary Computations

Hourly Rate Factors

| | |
|--------|---|
| 173.33 | 8 hours per day x 5 days per week = 40 hours per week 40 hours per week x 52 weeks = 2080 hours per year 2080 hours divided by 12 months = 173.33 standard hours per month |
| 174.00 | 365 days, less 104 weekend days (52 x 2) = 261 work days per year. 261 days per year x 8 hours = 2088 hours per year 2088 hours divided by 12 months = 174 standard hours per month |
| 176.00 | If 22 days per month is standard, then 22 days per month x 8 hours per day = 176 standard hours per month |

Classified Calculation Late Hire/Termination

- ⌘ Several factors will determine if an employee will receive a larger salary by paying for days worked as opposed to docking for days not worked.
 - ☑ Number of work days in the adjusted month.
 - ☑ The hire or term date of the employee.
 - ☑ The daily rate factor method being used.

Classified Pay Adjustments

- ⌘ The main idea is to be consistent with the method your district uses for the calculation.
- ⌘ For example a district policy may be as follows:
- ⌘ When a Classified Employee begins employment on the 2nd through the 15th of a month, deduct the employee for days not worked.
- ⌘ When a Classified Employee begins employment on the 16th through the 31st of a month, pay the employee for days worked.
- ⌘ For the best employee benefit, calculate both ways and give the employee the best results

Classified Calculation Late Hire/Termination

Classified New Hire effective 3/11/06 21 working days in March
 12 month employee Monthly salary = \$1936.00

Method 1

\$ 1936.00 x 12 months = \$23,232.00 ÷ 2080 = \$11.17 hourly rate
 \$11.17 hourly rate x 8 hours = \$89.36 daily rate
 \$89.36 x 6 days not worked = \$536.16
 \$1936.00 - \$536.16 = ***\$1399.84 pay for March***

Method 2

\$89.36 x 15 days worked = \$1340.40
 \$1399.84 - 1340.40 = \$59.44
(This is \$59.44 less than Method 1 calculation)

In this case, paying the employee for days worked would have given the employee less salary

Overtime Pay

Who is Covered?



- ⌘ Non-exempt employees as determined by the FLSA and the Education Code are covered by overtime rules.
- ⌘ In general, certificated teachers, administrators, and management employees are exempt from overtime rules.
- ⌘ See the “New White Collar Exemptions” table in this section

Regulations for Overtime

⌘ Non-Exempt Classified Employees are entitled to overtime pay based on:

- ☑ Collective Bargaining Agreement Language;
- ☑ Education Code Regulations
- ☑ Federal Fair Labor Standards Act

Classified Education Code 45128/88027

Overtime is defined to include any time required to be worked in excess of eight hours in any one day and in excess of 40 hours in any calendar week.

For the purpose of computing the number of hours worked, time during which an employee is excused from work because of holidays, sick leave, vacation, compensating time off, or other paid leave of absence shall be considered as time worked by the employee.

B161

Classified Education Code
45128/88027

B161

⌘ For a workday established of seven hours or more and a workweek of less than 40 hours but 35 hours or more

all time worked in excess of the established workday and workweek shall be deemed to be overtime.

Classified Education Code 45131/88030

⌘ Employees whose workday consist of four hours or more for not more than five consecutive working days shall be compensated for any work required to be performed **on the sixth or seventh day** following the commencement of the workweek at the rate equal to 1 1/2 times the regular rate of pay of the employee.

B163

Classified Education Code
45131/88030



B163

**An employee having an average
workday of less than four hours
during a workweek shall be
compensated at a rate equal to 1 1/2
times the regular rate of pay for any
work required to be performed on
the **seventh day** following the
commencement of his workweek.**

Calculating Overtime

- ⌘ First determine the hours the employee is receiving pay for.
- ⌘ Paid hours include hours worked and any excused paid time such as holidays, sick leave, vacation, and compensatory time taken.

Calculating the Overtime Rate

⌘ Overtime is calculated based on the “Regular Rate of Pay” as defined by the Fair Labor Standards Act.

⌘ To arrive at the Regular Rate of Pay the formula is:

___ All Includible Compensation divided into all hours Compensated

Regular Rate of Pay for Overtime Calculations

- ⌘ **Regular Rate Includes**
 - ☑ Longevity payments
 - ☑ Shift Differentials
 - ☑ Bilingual Stipend
 - ☑ Non-discretionary Bonus-
(An agreed upon bonus associated with measure of performance or production of work)
 - ☑ Vacation, Sick Leave, Holiday or Other Excused paid absences.
 - ☑ Retroactive and Cost of Living Pay
- ⌘ **Regular Rate Excludes**
 - ☑ Reimbursed Expenses
 - ☑ Gifts on Certain Occasions
 - ☑ Uniform Allowances
 - ☑ Discretionary Bonus-
Employer has discretion to pay and it has not been promised by a contract or other agreement

Paying Overtime on Multiple Assignments

- ⌘ When a non-exempt employee is paid two or more different rates for doing two or more different jobs, overtime is required to be calculated taking all jobs into consideration.

Exception – all these factors must occur:

- ⌘ —The part time or secondary position is in a different capacity from the primary job and;
- ⌘ —The work is performed solely at the employee's option and;
- ⌘ —The work is only performed on an occasional and sporadic basis.

Handling Multiple Job Rates



⌘ **Two Methods allowed for computing the regular rate of pay for overtime purposes**

Weighted Average Method

Rate in Effect Method

⌘ **You can always pay overtime using the highest rate of the multiple jobs**

Handling Multiple Job Rates Weighted Average Method

⌘ The employee's total straight-time wages for the workweek at all applicable rates of pay are divided by the total hours worked at all jobs he performed.

☑ Employee works 32 hours at \$10 per hour and 10 hours at \$15 per hour.

☑ $\$320.00$ plus $\$150.00 = 470.00$
divided by 42 hours worked = $\$11.19$

Handling Multiple Rates Rate in Effect Method



An employer and employee can mutually agree to compensate for the overtime based on the rate of the job the overtime was earned if;

- ⌘ The employee's straight-time average hourly earnings for the workweek must at least equal minimum wage.
- ⌘ There must be an individual or collective agreement between the employer and employee to pay this method

Handling Multiple Rates Rate in Effect Method

- The overtime hours for which the overtime rate is paid must qualify as overtime hours under FLSA
- ⌘ The number of overtime hours paid must equal or exceed the number of overtime hours worked
- ⌘ Employer must maintain records showing the date of the agreement and the period it covers and which employees (or group of employees) is covered

Withholding Federal and State Taxes



Form W-4

- ⌘ The employer should have on file a signed Form W-4 for all newly hired employees on or before the first day of employment.
- ⌘ The form is effective with the employee's first pay period.
- ⌘ If a new employee fails to submit a Form W-4, the employer is required to withhold at Single and 0 exemptions.

Form W-4

- ⌘ A Form W-4 remains in effect until the employee submits a new form.
- ⌘ An exception would be employees who claim exempt from federal income tax withholding which requires the filing of a new Form W-4 no later than February 15 each year.
- ⌘ Revised Forms W-4 are to be in effect no later than the beginning of the first payroll period that ends on or after the 30th day the revision is received.

Invalid Forms W-4

- ⌘ Employers have a responsibility not to accept and withhold on any invalid Forms W-4.
- ⌘ A Form W-4 is invalid when:
 - ☑ The language or format of the form has been altered including additions and deletions
 - ☑ The form is not signed or completed properly
 - ☑ The employee indicates to the employer that the information on the form is incorrect
 - ☑ A flat dollar amount or percentage is requested for withholding.

Invalid Forms W-4

⌘ If the employee fails to submit a new form, withholding must be

based on the employee's last valid Form W-4.

When a previous Form W-4 does not exist, the employer is required to withhold on the employee as single with no allowances.

Employer Reporting Requirements on Form W-4

⌘ Effective April 14, 2005, employers are not required to send the IRS Forms W-4 that show withholding of more than 10 allowances or that show an exempt filing unless requested by the IRS in writing.

⌘ ***IRS Notice to the Employer (the "Lock-in Letter")***

☑ Employers may receive a notice from the IRS (commonly referred to as a "lock-in letter") specifying the maximum number of withholding exemptions permitted for a specific employee:

Employer Reporting Requirements on Form W-4



- ⌘ Lock-in letters are to take effect no earlier than the first pay period beginning at least 60 days after the date of the letter.
- ⌘ During this period, the employee can challenge the lock-in letter directly to the IRS.
- ⌘ If the employee gives a new Form W-4 to the employer, the employer should disregard it until notified by the IRS to withhold based on that form.

Employer Reporting Requirements on Form W-4



⌘ In addition to the lock-in letter, the IRS will provide the employer with an “employee notice” (the IRS will also mail a similar notice to the employee’s last known address).

☑ Send to employee within 10 business days of receipt.

⌘ If the employee is no longer employed by the employer, the employer must send a written response stating that fact to the IRS office designated in the notice.

New Rules for Withholding on Non-Resident Aliens



- ⌘ IRS has issued new rules for determining the amount employers must withhold from nonresident alien employees' wages for services performed in the U.S. and for how nonresident alien employees complete Form W-4.

- ⌘ **Transitional relief.**

For wages paid before Jan. 1, 2007, IRS will not penalize employers from the failure to apply the new withholding procedure if the employer has made a good faith effort to implement these requirements as soon as possible.

- ⌘ See Pages [for more information](#)

Advance Earned Income Credit

- ⌘ Employees with dependent children can file Form W-5 to receive advanced earned income credit.
- ⌘ Form W-5 is effective the first payroll period ending on or after the date the form is filed.
- ⌘ A new Form W-5 must be filed each year.

Advanced Earned Income Credit

- ⌘ AEIC does not change how you calculate withholding for taxes.
- ⌘ AEIC is an advance refund of taxes, not additional compensation.
- ⌘ The employee's gross pay stays the same while the net pay increases.

FORM W-5



- ⌘ Expires on December 31 each year
- ⌘ Employer required to inform employees
- IRS Notice 797
- Your Own Statement- Back of Employee Copy W-2

Social Security & Medicare Coverage

⌘ Employees may be covered under Social Security and/or Medicare by the following federal actions:

- ⌘ Voluntary Section 218 Agreements
- ⌘ COBRA 1986- Medicare Coverage
- ⌘ OBRA 1990- Social Security Coverage of Employees Not Covered By a Pension.

Social Security/Medicare Coverage



- ⌘ Prior to OBRA 1990, State & Local Government Employees were only covered by Social Security if they were under a state voluntary Section 218 Agreement.
- ⌘ For School Employers, PERS is the State Social Security Administrator

OBRA 90

⌘ Required that services performed by a state and local government employee will be covered under Social Security or a public retirement plan providing meaningful benefits.

- Define Contribution Plans generally qualify as a retirement plan if an allocation of contribution is equal to 7 1/2 % of the employee's compensation
- The 7 1/2 % can be any combination between employee and employer as to who pays what %.

Result of OBRA 90

⌘ If An Employee is not a member of STRS/PERS/ or Alternative Retirement System the Employee Must Be In Social Security.


⌘ If the Employee's Position is covered under a Section 218 Agreement they must also be in Social Security even if in a Retirement System.

COBRA 1985 Medicare Coverage

⌘ Mandated Mandatory Medicare coverage if hired after March 31, 1986

- Employee also covered under Medicare if
 - Qualified under OBRA 90 or
 - Special Section 218 Election

Social Security and Medicare Coverage for Retirees



- ⌘ All retirees hired after March 31, 1986 are subject to Medicare tax withholding regardless of their age.
 - ☑ The withholding tax applies even if they are eligible to receive Medicare benefits while working.
- ⌘ OBRA '90 specifically excludes a qualified retired annuitant from mandatory social security coverage if they are rehired with an employer that participates in the same retirement plan from which they retired.

K-12 Students



⌘ Exempt from SS/Medi coverage if their services are performed in an educational institution where they are enrolled and regularly attending classes.

⌘ The service must be performed concurrently with attending classes.

Community College Students



Internal Revenue Procedure 98-16 states that the student must be attending classes at least on a half-time basis of what is required of a full time student.

Social Security Form SSA-1945

⌘ Effective January 1, 2005

⌘ Send Copy to the Applicable Retirement System

STRS & PERS & Alternative Retirement

Systems - employees hired beginning January 1, 2005 who are covered under these system and do not pay into Social Security.

SEE FORM in this section

Social Security Form SSA-1945

⌘ Who Is Exempt from Completing the Form SSA-1945?

- ☑ Employees hired before January 1, 2005.
- ☑ Employees who contribute into Social Security through their employment with the school district.
- ☑ Students who do not pay into Social Security.

State Form DE-4

⌘ Form DE-4 Employee Withholding Allowance Certificate

- ☑ Employee must complete the DE-4 for state tax withholding if he/she wants the number of allowances for California personal income tax withholding to be different from the number of allowances claimed for federal income tax withholding purposes.

State Unemployment Insurance



- ⌘ State unemployment contributions are paid by the employer and not withheld from the employee.
- ⌘ Schools do not pay into the Federal Unemployment System and do not file IRS Form 940.
- ⌘ The Unemployment Rate is determined in accordance with the rate formula specified by Section 823(b) of the California Unemployment Insurance Code. The rate for all participants of the School Employees Fund is established annually.

State Unemployment Insurance

- ⌘ The schools regular unemployment insurance rate applies to all employee's wages except the following:
 - ⌘ Board members
 - ⌘ Elected Officials
 - ⌘ Students who are enrolled and are regularly attending classes at the school district, college or university where they are employed
 - ⌘ Students under 22 years of age enrolled in a non-profit or public educational institution in a program, which combines academic instruction with work experience

State Disability Insurance

- ⌘ School districts are not required by the state to cover their employees or offer state disability insurance
- ⌘ SDI coverage may be available to district employees whose bargaining unit has negotiated the benefit or provides it as a district benefit for employees.
- ⌘ Before districts can offer SDI coverage, an application has to be completed and filed with the Employment Development Department for an identification number.

State Disability Insurance

⌘ Who Pays SDI?

- ☑ Employees pay for disability insurance and its administration.
- ☑ Some employers may be paying the SDI tax for their employees.
- ☑ For 2006 the SDI tax rate is 0.8 percent of wages up to \$79, 418.00.
- ☑ The weekly maximum benefit award in 2006 is \$840.00.

Calculating Taxes

- ⌘ For Federal and State Income Taxes, Wages become taxable when they are paid, not when they are earned.
- ⌘ Wages are considered paid when the employee receives the paycheck or when it is constructively received.
- ⌘ When the money is made available to the employee (payday) it is then considered constructively received.

Taxable Income
 When employees contribute to certain benefits and voluntary deductions with ‘pretax’ dollars, the contribution reduces taxable wages.

| PRE-TAX DEDUCTION | FEDERAL WAGE REDUCTIONS | STATE WAGE REDUCTIONS | SOCIAL SECURITY /MEDICARE WAGE REDUCTIONS |
|---------------------------------------|-------------------------|-----------------------|---|
| CASTRS | YES | YES | NO |
| CALPERS | YES | YES | NO |
| Qualified Alternative Retirement Plan | YES | YES | NO |
| 403 (b) & 457 (b) | YES | YES | NO |
| Café, Section 125 | YES | YES | YES |
| Ca. Qualified Ride Share | NO | YES | NO |

Calculating Taxes



- ⌘ Calculating the withholding of taxes is done by determining the taxable wages and using the applicable tax charts provided by the IRS (federal) and the Employment Development Department (state taxes).
- ⌘ The method most commonly used by school districts in computerized payroll systems is the Percentage Method based on the annual tax rate chart.

Calculating Taxes

⌘ In order to calculate withholding taxes employers need to know

- ☑ Taxable Income
- ☑ Pay Frequency
- ☑ W-4/ DE 4 Status

⌘ Payroll staff should understand how to manually calculate tax withholding.

Calculating Federal W/H

⌘ FEDERAL CALCULATION EXAMPLE

- ⌘ Monthly Salary: \$6,301.42
- ⌘ Pay Frequency: 12 months/ Monthly pay
- ⌘ W-4 Status Married, 1
- ⌘ CAISTRS \$504.11
- ⌘ TSA \$308.00
- ⌘ Caf/125 \$156.70

Calculating Federal W/H

- ⌘ 6,301.42 (monthly salary) – 504.11 (CAISTRS) – 308.00 (TSA) – 156.70 (caf/125) = 5332.61 (monthly taxable earnings)
- ⌘ 5332.61 (monthly taxable earnings) x 12 (pay frequency) = 63,991.32 (annual taxable earnings)

⌘ **Now Go to Tax Chart**

Calculating Federal W/H

- ⌘ 63,991.32 (annual taxable earnings) - \$3,300.00 (one W-4 exemption) = 60,691.32 (adjusted wages)
- ⌘ 60,691.32 (adjusted wages) - 22,900.00 (excess over from tax chart) = 37,791.32 (excess amount)
- ⌘ **1,490.00** (amount of tax) + (37,791.32 x 15% = **5668.70**) = 7,158.70 (total annual withholding)
- ⌘ 7,158.70 (total annual withholding) ÷ 12 months = 596.56 (pay period taxes).

Supplemental Tax Withholding



- ⌘ For 2006 the federal supplemental tax rate is 25%
- ⌘ California supplemental tax rate is 6% and 9.3% on bonuses.
- ⌘ Used for supplemental wages only.

Supplemental Tax Withholding



⌘ Examples of supplemental wages include:

- ☑ • Retroactive wage increases
- ☑ • Bonuses, prizes, and awards
- ☑ • Severance or dismissal pay
- ☑ • Overtime pay
- ☑ • Reimbursement for nondeductible moving expenses
- ☑ • Payment for unused, accumulated sick leave or vacation payoff

Paying Employees

Charles Checkwriter
 1020 Bon Vie Way
 Greenback, NC

No. 155

1 - 5 , 19 93

PAY **ACME** \$ 15.00

PAID

FIFTEEN DOLLARS Dollars

 THE BIG BANK
 ANYPLACE, USA

C. [Signature]

Admitted R10

Attachment H
 Respondent's Exhibit 10
 Page 92 of 146

Paying Employees

⌘ State laws control how and when employees are paid

Direct Deposit is allowed but cannot be mandated under California law

Ca. Labor Code regulates requirements for paycheck information to employees

Education Code regulations time of payments for school districts.

Direct Deposit

- ⌘ Employees authorize electronic payments to be credited to their bank accounts on payday.
- ⌘ Employers originate the electronic payment entries for the payment system through a financial institution known as the Originating Depository Financial Institution (ODFI).
- ⌘ Automated Clearing House (ACH) is the central clearing facility that distributes the entries to the receiving financial institutions. It also performs the required settlement functions.
- ⌘ Receiving depository financial institutions (RDFI) receive the individual transactions and post the funds to the accounts of depositors (employees).

Direct Deposit

- ⌘ Employee authorization does not have to be in writing but is recommended to provide recovering funds in the event of overpayments.
- ⌘ The authorization form should provide the following information:
 - ☑ The employee's bank routing number
 - ☑ The type of account (checking/share draft/ or savings)
 - ☑ The account number

Direct Deposit Authorizations



- ⌘ The most accurate way to receive information is to have the employee attach a cancelled check to an authorization form.
 - ☑ Savings account slips are not recommended as they may not provide accurate information for direct deposit purposes.
- ⌘ The authorization form should also include information about termination procedures and effective dates for implementing the direct deposit.
 - ☑ Also include language that indicates the employee understands procedures for recovering errors or overpayments into their account.

Direct Deposit Prenotification

- ⌘ No longer required but recommended.
- ⌘ Can be done on same file as regular deposits
- ⌘ If the pre-notification is not returned to the employer within 6 banking days, the first live payroll entry can be processed for deposit.

Direct Deposit Corrections

⌘ If a mistake is made, employers can generate a “single entry reversal” through ACH within five banking days from the settlement date of the original direct deposit.

Handling Missing Deposits

- ⌘ Assure the employee that their money is safe and the issue will be resolved.
- ⌘ Ask the employee if they are basing not seeing their deposit on information obtained from the ATM machine.
 - ☑ Direct deposits may not have yet been posted for ATM purposes by the employee's financial institution.
 - ☑ Ask the employee to contact their banking representative to see if their deposit has been credited to their account.

Handling Missing Deposits



- ⌘ If the employee's financial institution did not receive the deposit verify the account number with the employee.
- ⌘ Check the RDFI's routing number and inquire into any possible mergers that may have occurred.
- ⌘ If a solution still has not been found, contact the ODFI financial institution and speak to your contact representative.

Pay Statements

⌘ California Labor Code Section 226 states that is you give a check stub or pay statement to an employee:

- Effective January 1, 2008 you can use no more than the last four digits of the employees SSN on the document.
- You can use an employee ID number instead of SSN

Time of Payments



Certificated Payments EC 45048 & 45049

| SALARY TYPES | PAYMENT SCHEDULE |
|--|--|
| Monthly Contract & Substitute Certificated Employees (EC 45048) | Shall be paid on the last working day of the current month; no later than the fifth (5th) calendar day of the succeeding month. |
| Monthly Part-time Adult School Employees (EC 45048) | Shall be paid on or before the tenth (10th) of the following month. |
| Extra Assignments based on: Hourly, Daily, Monthly, Biweekly, Semimonthly, or Once Every Four (4) Weeks (EC 45049) | For performing teaching (including summer school) or other services outside normal teaching duties; shall be paid within ten (10) calendar days after the end of each calendar month or pay period during which services are performed. |
| Extra Assignments based on: Lump-Sum Payments (EC 45049) | Shall be paid within ten (10) days after termination of the services. (Assignment completion date) |

Certificated Payments EC 45048 & 45049

| SALARY TYPES | PAYMENT SCHEDULE |
|---|---|
| Retroactive Pay Increases (EC 45049) | Salary changes shall be made no later than three (3) regular pay periods or three (3) months, whichever is longer, after the date the agreement is ratified. Retroactive payments must be paid within twenty (20) business days of the date employees actually receive the salary increases. |
| Column Movement (EC 45049) | Salary changes shall be made no later than three (3) regular pay periods or three (3) months, whichever is longer after the employee files proper documentation. |

Certificated Payments

EC 42646


| PAYMENT SCHEDULE | ISSUES TO ADDRESS |
|---|---|
| Issue date shall be on or before the 10th calendar day following the end of the payroll period. If employee is paid once a month, payment is due on the last working day of the month | Payroll Periods may be established by County Offices. Can be used in place of Education Code 45048 |

Classified Salary Payments

EC 45166, 42644, 42646

| SALARY TYPES | PAYMENT SCHEDULE |
|--|--|
| All Classified Employees (EC 45166) K-12 (EC 88165) Comm. College | Shall be paid on the last working day of the current month which the employee was in paid status |
| Full-time Classified Employees (EC 42644) K-12 (EC 85244) Comm. College | Labor performed between the 1st and 15th shall be paid between the 16th and 26th day of the month during which the labor was performed; labor performed between the 16th and last day of the month shall be paid between the 1st and 10th day of the following month |
| Alternative Payroll Procedure (EC 42646) K-12 (EC 85260) Comm. College | Issue date shall be on or before the 10th calendar day following the end of the payroll period. If employee is paid once a month, payment is due on the last working day of the month |
| Error In Salary (EC 45167) K-12 (EC 88166) Comm. College | Supplemental payment shall be made within 5 workdays of time error was discovered |

Paying Terminating Employees




- ⌘ California Labor Code Section 220 **exempts** school districts and community colleges from California Labor Code 201 which provides for immediate payment of terminated employees by California employers.
- ⌘ Terminated school employees may be paid their final pay on the next scheduled payroll cycle.

Classified Errors in Salary

⌘ **Education Code 45167.** Whenever it is determined that an error has been made in the calculation or reporting in any classified employee payroll or in the payment of any classified employee's salary, the appointing authority shall, **within five workdays** following such determination, provide the employee with a statement of the correction and a supplemental payment drawn against any available funds.

Illness / Injury Leaves





The following slides illustrate how to use an employee's sick and differential leave for an employee who is not on Worker's Compensation Leave.

Certificated Illness Leave

5 School Months/ 50% Sick Pay

Education Code 44983/87786

⌘ **Current Year Sick Leave**

- 5 School Months Begin
- Use Accumulated Sick Leave
- Balance of 5 School Months is at 50% of Pay
- ⌘ Court cases have stood that Ed. Code 44983/87786 allows employees to receive a new five month period each fiscal year, even for the same illness or injury

B228

Certificated Illness Leave
Sub Pay Deduct
K-12 Education Code 44977/87780



B228

- ⌘ Use Current Sick Leave
- ⌘ Then Accumulated Sick Leave
- ⌘ **Now Sub Pay Deduction for 5 months**
 - ☑ (five school months includes holidays but not summer and off-track periods)
- ⌘ An employee shall not be provided more than one five month period per illness & injury.
- ⌘ Balance may be used in next school year for same illness

Classified Illness Leave

5 Calendar Month

⌘ **Education Code 45196/88196**

⌘ BEGIN 5 CALENDAR MONTH

Current/ Accumulated Sick Leave

Accrued Comp. Time

Vacation Leave

⌘ Then employee is entitled to salary less amount paid to a substitute if a substitute is hired.

Classified Illness Leave 100 Days/ 50% Pay

⌘ Education Code 45196/88196

⌘ Employee Is Entitled To 100 Working Days
Of Sick Pay Each Fiscal Year

100 DAYS START

USE ALL SICK LEAVE PLUS BALANCE OF 100
WORKING DAYS AT 50% PAY.

WORKERS COMPENSATION LEAVES

⌘ Certified --EC 44984/87783
⌘ Classified -- EC 45192/88192

- Provides 60 Working Days Of Full Pay
- The 60 working days are paid before going into an employee's sick and differential leave
- 60 Days Is Per Injury/Illness
- Benefit is Non-Taxable

Workers Compensation Leaves

⌘ Refer to Pages 12-15



INFLATED SICK LEAVE

- ⌘ Calculate Inflated Sick Leave when:
- ⌘ An Employee Has Exhausted 60 Days Workers Compensation Leave and Begins to Use Sick Leave;
- ⌘ and the District Is Recovering the Payment for Workers Compensation Claims on Behalf of Employee

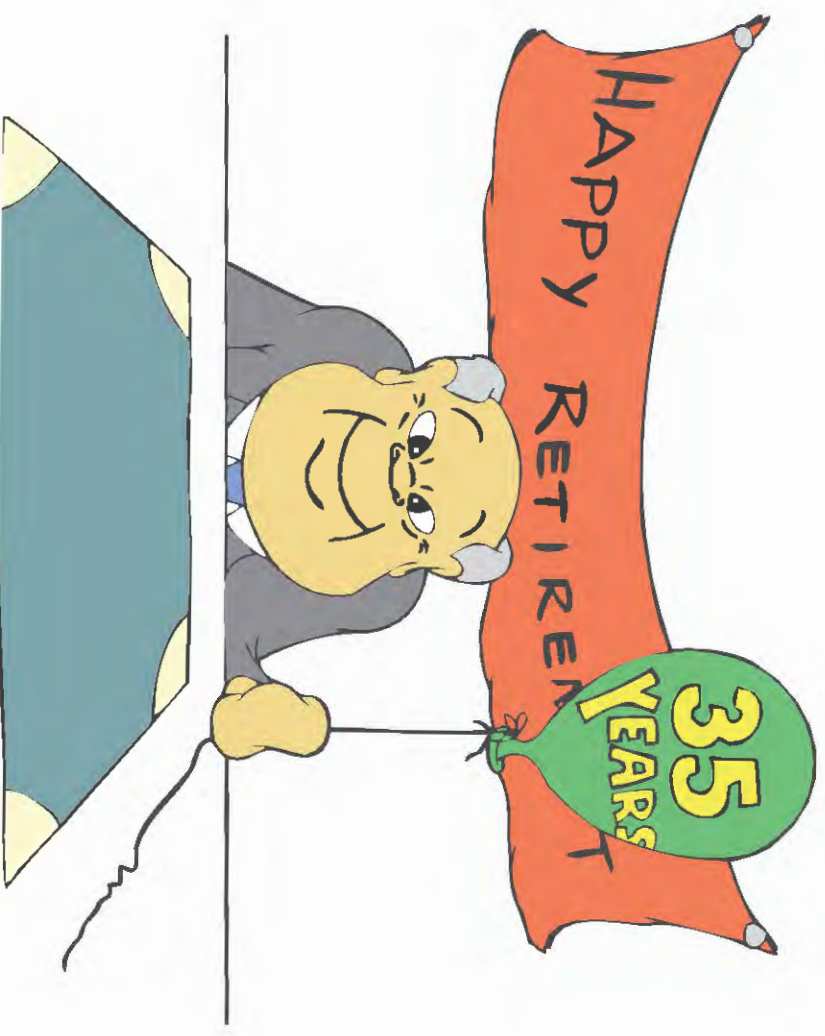
EXAMPLE OF SICK LEAVE ADJUSTMENT

| | |
|-------------------------|----------------|
| ⌘ Employee Daily Rate | \$126.00 |
| ⌘ W/C Daily Rate | - \$ 55.00 |
| ⌘ Adjusted Value of | |
| ⌘ Sick Leave | = \$ 71.00 |
| ⌘ Sick Leave Adjustment | |
| | <u>\$71.00</u> |
| ⌘ | \$126.00 = 56% |

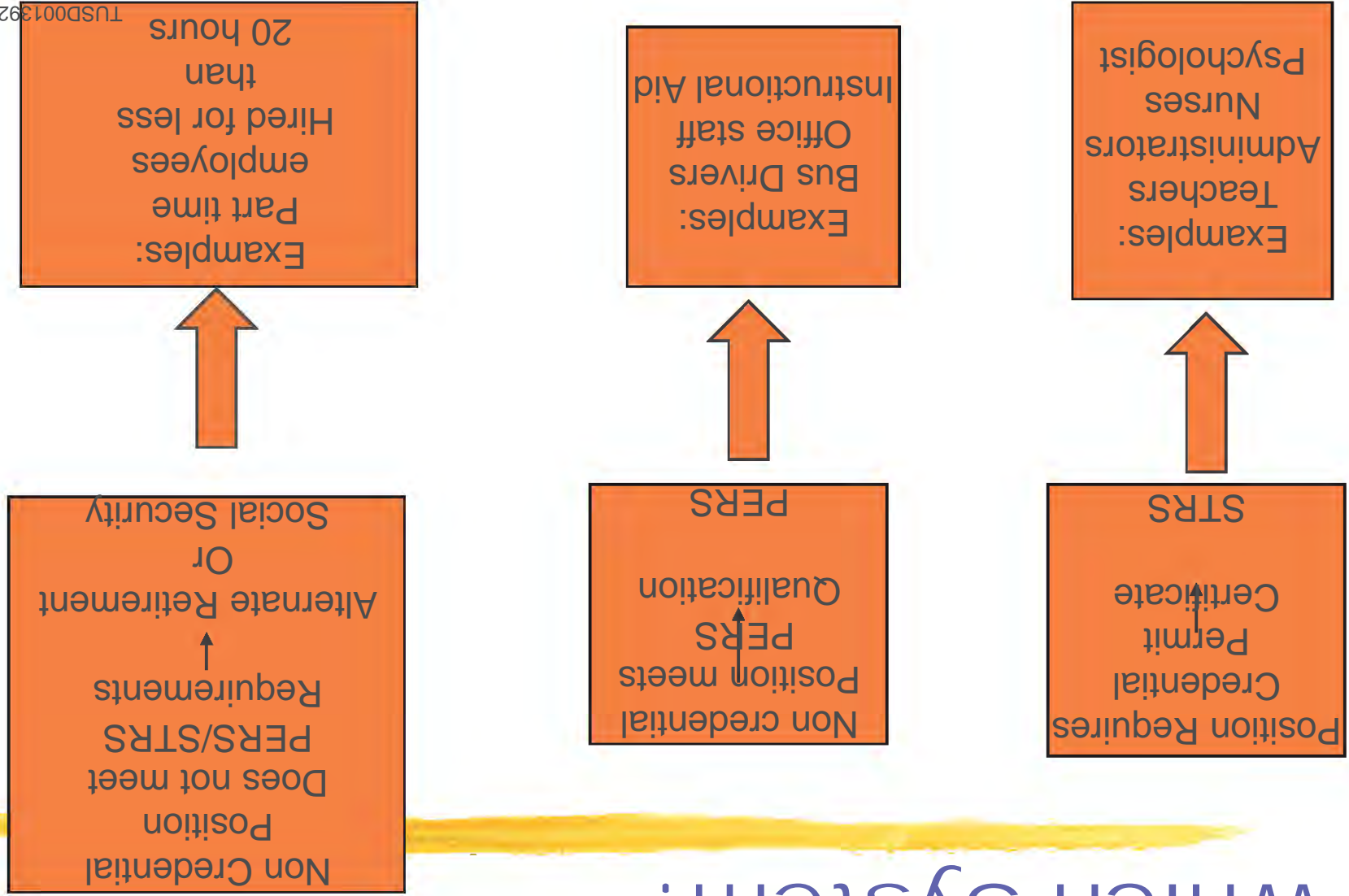
Sick Leave Adjustment

- ⌘ The Sick Leave Can Be Adjusted By Inflating the Leave Balance
- ⌘ Employee Has A Balance of 16 Days Of Sick Leave
- ⌘ 16 Days Divided By 56% = 29 Days Of Adjusted Sick Leave to track
- ⌘ **See Calculation Worksheet Form**

State Retirement Issues



Which System?



TUSD001392

PERS/STRS Retirement Systems

⌘ Defined Benefit Plan (DB) – promised benefit based on the following factors

1. Age
2. Years of Service
3. Highest Final Compensation Pay

Note: DB plan is different than Defined Contribution (DC) plans like 457 (b) and 403(b) Plans

Retirement Contributions

⌘ Member Contributions

- CalSTRS is 8%
- CalPERS is 7%

Member rate has been the same for last 40 years and needs legislation approval to change

Retirement Contributions

⌘ District Contributions

8.25% for STRS

9.116% for PERS

⌘ PERS rate changes every fiscal year based on Actuarial assessment – PERS rate is a employer pool rate

CalSTRS Membership Qualifications



- ⌘ Full-Time Contract Qualifies Immediately at Start of Contract
- ⌘ Substitute-Long Term/Daily/Hourly
 - ☑ Qualifies After 100 Days/600 Hrs.
 - ☑ Qualifies 1st of Following Pay Period
 - ☑ Qualifies With A Single District
- ⌘ Part-Time 50% or More Qualifies Immediately

CalSTRS Membership Qualifications



⌘ Less than 50% of Contract/Daily/Hourly

- Qualifies After 60 Hours/10 Days
- Qualifies First of Following Pay Period
- Qualifies With A Single District

If Funds are on deposit with STRS from previous employment – Compulsory membership regardless of the type of employment less than half time*

CalSTRS Membership Qualifications



⌘ Permissive Election

No Earlier Than 1st Day of Pay Period in
Which Form is Signed

Use MR 350 Form for Election

Qualifying Elections

⌘ CalSTRS Member Qualifying for Classified Position


60 Days to Elect to stay in STRS

⌘ CalPERS member Qualifying for a Certificated Position

60 Days to Elect to stay in CalPERS


USE FORM MR-372

Reporting Overtime Service



- ⌘ As of July 1, 2002, overtime in a Certificated Position by a CalSTRS Member Is Reportable to CalSTRS and retirement contributions will be remitted to CalSTRS
- ⌘ Overtime in a Classified Position by a CalSTRS Member is Not Reportable to CalSTRS

STRS Creditable Compensation Education Code Section 22119.5



- Contributions on service in excess of one year will be creditable to the Define Benefit Supplemental (DBS) program (and not used in the calculation of compensation earnable for final compensation purposes.
- **See Pages 29-56** of the STRS publication in the back of your handout for a matrix of what types of compensation apply to creditable service and what applies in the DBS program

Non Creditable Compensation

⌘ Non Creditable compensation if

- The position is not eligible for state apportionment and
- Position does not require credential, certificate or permit
- Position does not meet community college standards

STRS Service Credit



⌘ STRS service credit is calculated by STRS by dividing earnings by Pay Rates of pay lines reported as code "01" and "03"

Pay Rate: \$3000.00 Earnings: \$3000.00

Service dates: 3/1/2006 – 3/31/2006

Service Credit = $\$3000/\$3000 = 1$ Month

CalPERS Membership

Qualify If:

- ☑ Permanent Full-Time (40 hours per week)
- ☑ Part-Time averaging at least 20 hours per week, for at last one year
- ☑ Full-time for a temporary appointment in excess of 6 months
- ☑ Currently a member of CalPERS- including membership established with another CalPERS agency

CAIPERS Membership

⌘ Temporary, seasonal, on call, emergency, substitute, or irregular basis

Qualifies When Worked 1000 Hours or 125 days in a Fiscal Year.

Overtime Hours Are Included for Qualifying Purposes

CAIPEERS Membership Exclusions



- ⌘ Independent Contractors
- ⌘ Elected or appointed officers (effective July 1, 1994)
- ⌘ Students employed by a school district they attend in a position established for students only

Member Action Request (Form AESD-1)



- ⌘ Used To Report An Employee's Identification, Address, Employment, and Changes In Employment Conditions to CALPERS
- ⌘ Form Is Completed By The Employer
 - May be reviewed By County Office before submitting to CALPERS

CAIPEERS Compensation

⌘ Pay Rate - a member's normal monthly rate of pay or base pay.

☑ Report as earned according to the job classification,

☑ Must be reflected in a publicly available pay schedule or bargaining unit agreement.

CAIPEERS Compensation

- ⌘ Special Compensation – Additional pay that an employee receives for special skills or knowledge.
- ☑ Limited to what is indicated by a labor policy or agreement to similarly situated members of a group or class of employment.
- ☑ Reported in addition to and separately from pay rate.

Reportable Special Compensation Cal. Code of Regulations 571 (a)

- ⌘ Incentive pay – includes bonus pay and longevity
- ⌘ Educational pay – includes educational incentive pay but not cost of tuition, books, or registrations
- ⌘ Premium/Temporary Upgrade pay
 - includes working out of class pay

Reportable Special Compensation Cal. Code of Regulations 571 (a)

⌘ Holiday Pay- when employees are required to work during scheduled holidays and paid over and above the normal salary.

Reportable Special Compensation Cal. Code of Regulations 571 (a)

⌘ Uniform Allowances - Compensation paid or reimbursed for the monetary value of purchasing, renting and maintaining required clothing

- ☑ Clothing must be a substitute for personal attire clothing (per IRS definition)
- ☑ Excludes items considered safety equipment such as protective vests, pistols, bullets, and steel-toed boots

Non-Reportable Compensation



⌘ Automobile Allowance

⌘ Overtime

⌘ Cafeteria Plans

⌘ Workers Compensation

Reporting CALPERS Overtime Government Code 20635.1

- ⌘ Circular Letter #200-211-05 "Proper Reporting of Overtime Pay Rates for School Members"
- ⌘ Employees paid "overtime" rates for hours between "full-time" and 40 hours/week
 - ☑ Report "straight-time" rate
 - ☑ Report "straight-time" earnings

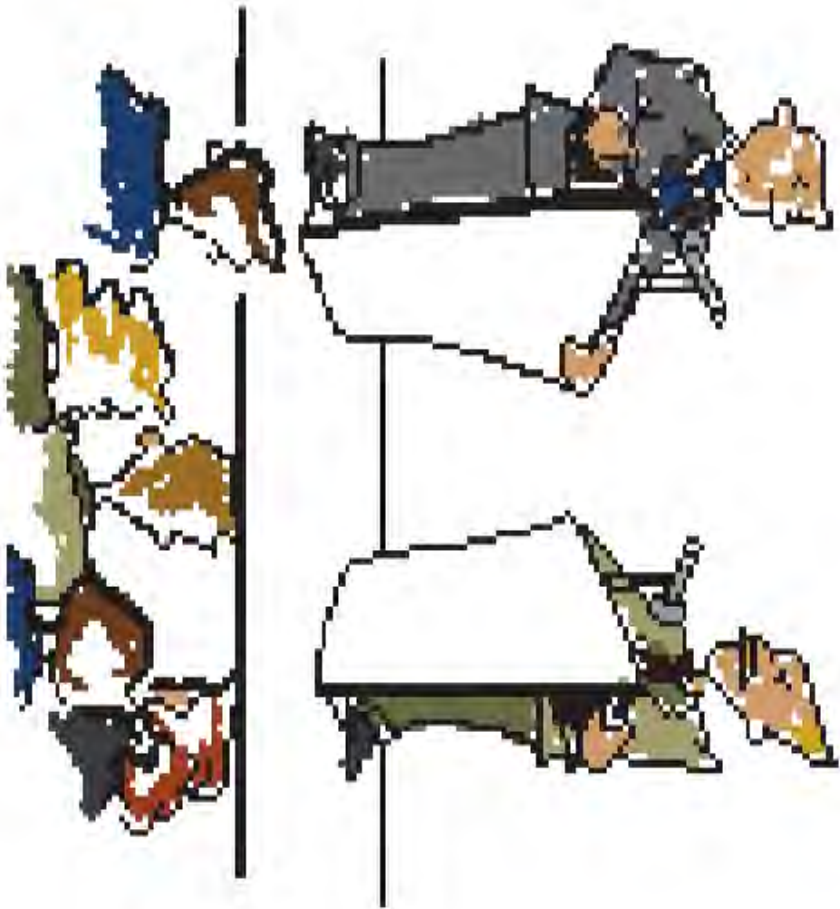
CalPERS Service Credit

⌘ A member in **full-time** employment will be credited one year of service credit-

- ☒ 10 Months of Work
- ☒ 215 Days of Work
- ☒ 1,720 Hours of Work in fiscal year

⌘ SERVICE CREDIT = EARNINGS ÷ PAYRATE
FOR EACH SERVICE PERIOD

ANY QUESTIONS ?



The End

