

TO: Board of Directors  
FROM: Administrative Services Manager  
SUBJECT: CalPERS adjustments reporting  
DATE: July 26, 2023

The CCSD has contracted with O.B.M. to review and make corrections to our CalPERS reporting and deliverables, beginning with payroll periods in 2023, and dating back as far as is necessary. Currently the time/payroll periods reviewed are January 1, 2020 through January of 2023.

A brief description of findings to far:

1. Incorrect entries to CalPERS include Holiday pay, overtime pay, double time pay, bonus pay, retroactive pay and temporary upgrade pay.
2. Retroactive contributions and deductions for some employees need further investigation, as well as funding.

Upon submitting the corrections to the CalPERS system, any payments owed due to this adjustment, will be due by the end of the Month. The current estimate for corrections over this timeline is on the order of \$29,000. It is likely that corrections after this point will act as a credit to the district, but that is not yet known.

#### RECOMMENDATIONS:

As soon as adjustments are entered in to the CalPERS system and accepted, a payment in full is recommended in that amount.

#### NEXT STEPS:

Make recommendations to staff.