Vavrinek, Trine, Day & Co., LLP
Certified Public Accountants

VALUE THE DIFFERENCE

March 20, 2017

Board of Education
c/o Ms. Evelyn Glasper, Board President
Adelanto Elementary School District
11824 Air Expressway
Adelanto CA 92301

SUBJECT: ADELANTO ELEMENTARY SCHOOL DISTRICT INQUIRY
RE: HUMAN RESOURCES PROCESSING OF STEP MOVEMENT

Dear Ms. Glasper:

Thank you for engaging our firm to assist the Adelanto Elementary School District (District).

DISTRICT REQUEST
On January 31, 2017, the District requested that Vavrinek, Trine, Day & Co., LLP (VTD) test the classified Union's assertion that numerous classified employees *had not been* advanced a step *when they should have been*.

According to the District, the Union appears to assert that *regardless of whether a classified employee works one day in the first year of service, or an entire work calendar year*, the employee should be advanced to the next step in the subsequent work calendar year as of July 1st. The Union asserts that some employees have been needlessly retained on the step that they were hired on for an additional year. The Union further asserts that as a consequence of this practice, the District should compensate its employees who have been retained on a step for one year more than necessary. The Union provided a list of 179 classified employees to the District of whom the Union asserts failed to properly advance, with a proposed payment for each.

The District requested that VTD determine the differential cost of implementing the change to the salary schedule advancement as it pertains to the Union list of 179 classified bargaining unit employees, *assuming the Union's assertion is correct*.

However, before assuming that the Union criteria for advancement is correct, one must test the data to determine whether classified employees *should* be advanced July 1st, regardless of hire date / time in service from the previous first year of service. In other words, does the District's human resources data support another methodology for step advancement and if so, did the District adhere to this methodology?

The District asserts that classified employees must work 75% of their individual work calendar year assignment to be advanced as of July 1st of the subsequent fiscal year. The District asserts that employees who work less than 75% of their first work calendar will be advanced after working one full subsequent year and then will be advanced the following July 1st. VTD will refer to the District practice in this report as complying with the "75% Rule."

ENGAGEMENT PARAMETERS

The procedures used in this engagement were developed by the District. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, VTD makes no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

This engagement has a limited scope and is confined to the District procedures. This engagement is not an audit or review of the District and therefore VTD does not express an opinion or any other form of assurance.

This report should be used only for the intent of the original users of this report, and includes this statement that indicates that had VTD performed additional procedures, other matters might have come to our attention that would have been reported to the District. As such, using this report for anything other than the original intent of the District procedures could mislead the readers. Please notify VTD immediately if the original users of the report change.

This engagement cannot be relied upon to disclose errors, irregularities, or illegal acts, including fraud or defalcations that may exist. However, VTD will inform you of any such matters that come to our attention.

ENGAGEMENT PROCESS

On February 1, 2017, the District provided VTD with a list of 176 employees (increased to 179 employees on February 28, 2017). The list was developed by the Union. The Union asserts that the classified employees should be retroactively paid a differential throughout the length of their District employment, totaling $752,721.22 due to not being advanced on July 1st of their first year.

VTD was provided electronic access to the human resources position attachment module of the EPICS system supported by the San Bernardino County Superintendent of Schools (SBCSS). The human resources position attachment screen displays where the District places its employees on the salary schedule, the rate of pay for that schedule in hours, months and annual, the work calendar, the assignment, the reason for placement (hire, promotion) and the start date of assignment. An employee's history of placement can be viewed by manually scrolling through a screen for every change in the employee's assignment and / or placement. VTD also received an electronic download in *Microsoft Excel* for most of the historical information in the screens from the SBCSS via the District.

The District provided salary schedules from 1997/1998 through 2016/17 as exported from the SBCSS EPICS system into *Microsoft Excel.* VTD used these *Microsoft Excel* exports in conjunction with the human resources EPICS screens to develop a *Microsoft Excel* spreadsheet that compares the 1) salary schedule placement of the employee in EPICS with the 2) salary schedule placement that the classified bargaining unit asserts to be the correct placement for the length of the career of the employee. Employees who are available to be compared must have begun their District employment during, or subsequent to, the implementation of EPICS (1997/98 school year).

The District also provided one page extracted from the Union's contract (year unknown) that states that, "When an employee is promoted to a position in a higher classification, his salary shall be adjusted to the minimum step of the new salary range, subject to evaluation of experience, providing this step is at least 5% more than that which he was earning in the

classification. (This provision shall not be retroactive.)" VTD considered the effect of applying this rule while using the Union's assertion. This contract passage shall be referred to as the "5% Rule," for purposes of this report.

LIMITATIONS TO THE PROCESS

For purposes of this engagement, VTD honored this request by developing a mathematical equation that would provide a reasonable estimate of the salary schedule cost of implementing the Union's assertion for the employees listed. VTD's calculation is hypothetical based on Union assumptions.

This estimate of cost does not include overtime, stipends, longevity, substitute time, additional assignments or the statutory payroll and pension benefits associated with payroll. It is unclear if the Union list included overtime, stipends, longevity, substitute time and additional assignments. It is assumed that the Union list did not include statutory payroll and pension benefits associated with payroll, and therefore, VTD understands that this comparison is of like nature.

Due to the magnitude of the data associated with the request and the limited time available to process the data, this engagement does not purport to comply in every way with respect to any and all federal, state and local rules that may affect classified salary schedule placement.

VTD's calculations are based on employee salary schedule placement on an hourly rate based on assigned hours and work calendars.[1] The resulting work product should not be used by District payroll technicians to pay District employees.

This engagement does not imply or confirm that District employees were paid in accordance with their salary schedule placement. VTD did not have access to employee payroll history and pay earnings screens to confirm that employees were actually paid (compensated) as the human resources screens describe.

Because this calculation was limited to the list of employees provided by the Union, it should be recognized that this list is not complete for the impact to either current or prior employees of the District.

It should also be noted that the data supports District salary schedule advancement "freezes" were implemented periodically throughout the course of the past 20 years. Therefore, should the District consider retroactively compensating employees, the effect of these "freezes" should be carefully considered and calculated prior to implementation of other advancement methodologies.

DISCLOSURES & FINDINGS

District Compliance With The "75% Rule"

Some of the items that VTD discovered during its process of analyzing the data are as follows:

- The District asserts that it implemented a practice of advancing employees on the salary schedule after the employee completed 75% of the preceding work year ("75% Rule"). The numerator for this calculation is the actual days worked; the denominator is the days in the assigned work calendar. The data supports this assertion and the District has subsequently

[1] Employees may be assigned monthly salary schedules; therefore, the actual payroll calculation may be slightly different as a result.

provided VTD documentation from individual employee human resources records that support this practice.

- VTD expanded its sample of the 179 employees provided by the Union to validate the "75% Rule." Fifty – two classified employees were randomly selected via their last name of the alphabet to determine whether the District advanced people on July 1st only after 75% of the previous year was worked. Of the 52 employees, one employee was not advanced in accordance with this rule. This single employee was possibly overlooked for advancement due to human error. Two employees started work on July 1, therefore, making the issue moot. One employee was terminated before an opportunity to advance arose. All other employees in the sample were advanced in accordance with the District's "75% Rule" practice.

- Of the 179 employees on the Union list, seven employees worked 75% or more. All other classified employees, with the exception of four who lacked complete data to honor the request, worked less than 75%. Those employees who worked less than 75% of the previous year were not advanced, which is in accordance with District practice. Of the seven employees who worked more than 75%, three were advanced in a timely way on July 1st, three were advanced after the District discovered an error (the calculated differential is less than $1,500.00 each) and one employee was advanced in less than a timely manner (the calculated differential is more than $7,000.00)

- The District likely implemented partial or complete salary schedule step "freezes" for employees employed during 2004/05, 2010/11 and 2011/12. In other words, employee step movement was delayed from the July 1st date to a future date, likely due to a collective bargaining unit agreement. Additional source documentation is needed to ensure the calculations are reasonable in lieu of this information.

- Of the 175 employees with data provided, the District advanced the employees in accordance with the "75% Rule" and the "5% Rule." *Should the District agree to the Union's assertion that the 75% Rule is not a valid rule,* 36 employees would not have been advanced high enough on the salary schedule to comply with the 5% Rule. VTD has included these differentials in the hypothetical calculation conclusions provided.

- The District Human Resources department appears to be departing from District past practice of the 75% Rule for some employees in 2016/17 by advancing some classified District employees in accordance with the Union's assertion. These instances are few and within the current fiscal year. All previous 20 years indicate that the District implemented its "75% Rule."

REPORT CONCLUSION

District Adherence to the 75% Rule

VTD finds that the Human Resources data provided by the San Bernardino County Superintendent of Schools via the District and verified by online EPICS data representing the past 20 years, supports the District implementing and complying with the 75% Rule for step advancement, whereby a classified employee must work 75% of the first year of employment before being advanced. Should the employee work less than 75% of their individual work

calendar, the employee remains on the step initially hired for one year and then is advanced the following July 1st.

When VTD presented these preliminary findings to the District, the District provided human resources data sheets for employees who were hired in various years throughout the late 1990's and 2000's that document that a "75% Rule" exists and is the District practice. The list of VTD-randomly-selected employees to determine the "75% Rule" is provided in Appendix A.

The Union's assertion that the District failed to advance employees properly is not supported by the data.

Union's Assertion Proves To Be Hypothetical In Nature

In lieu of the data supporting a "75% Rule," the calculations requested by the Union are *hypothetical and limited* to a list provided by their collective bargaining group. In order to respectfully honor the Union request, much of VTD's time on this engagement was performing hypothetical calculations.

VTD finds that the estimated, hypothetical cost for the District to conform to the Union's assertion that all employees should advance step on July 1st, regardless of the time served, is approximately $613,690.44 for 175 out of the 179 employees on the Union's list.[2] The comparative listing of employees is provided in Appendix B.

VTD suggests extra care be taken with regard to the use of this calculation in light of the possible multiple occurrences of District-wide delay of step advancement over the course of the years covered by this report.

Should the District request further information, please do not hesitate to contact our office at 909-466-4410.

Regards,

Caroline Larson
Partner
Vavrinek, Trine, Day & Co., LLP

cc: Mr. Mark Thompson, Partner, Atkinson, Andelson, Loya, Ruud & Romo
Dr. Edwin Gomez, Superintendent, Adelanto Elementary School District (AESD)
Dr. Amy Nguyen-Hernandez, Chief Academic Officer, AESD
Mr. Ajay Mohindra, Chief Business Officer, AESD

[2] Please note the limitations to this calculation as reported throughout this document. This estimate of cost does not include overtime, stipends, longevity, substitute time, additional assignments or the statutory payroll and pension benefits associated with payroll. This comparative calculation does not purport to comply in every way with respect to any and all federal, state and local rules that may affect classified salary schedule placement. This is a hypothetical calculation based on Union assumptions. As of the time of this report, VTD is awaiting additional data from the District for the four employees who were unable to be calculated due to unique circumstances. The employees in this status are shaded in grey in the attached Appendix.

Appendix A VTD Rnadom Sample of 52 Employees To Determine District Step Advancement Practice

	Name of Employee On VTD Sample Used To Determine District Past Practice for Advancement of Step	Advanced on July 1	Work Calendar Days In EPICS	Employee Days Worked Per EPICS	% of Year Worked by Classified Employee
1	Z[redacted]	No	204.00	43.31	21.23%
2	I[redacted]	No	206.00	47.92	23.26%
3	D[redacted]	No	204.00	52.36	25.67%
4	R[redacted]	No	204.00	61.77	30.28%
5	ZI[redacted]	No	261.00	92.00	35.25%
6	B[redacted]	No	261.00	123.00	47.13%
7	Q[redacted]	No	204.00	142.57	69.89%
8	N[redacted]	No	204.00	143.90	70.54%
9	K[redacted]	No	204.00	145.90	71.52%
10	D[redacted]	No	204.00	151.95	74.49%
11	K[redacted]	No	204.00	179.43	87.96%
12	C[redacted]	Yes	204.00	153.00	75.00%
13	G[redacted]	Yes	204.00	158.59	77.74%
14	M[redacted]	Yes	204.00	166.00	81.37%
15	H[redacted]	Yes	204.00	166.72	81.73%
16	K[redacted]	Yes	204.00	167.00	81.86%
17	C[redacted]	Yes	204.00	171.00	83.82%
18	F[redacted]	Yes	204.00	174.77	85.67%
19	J[redacted]	Yes	204.00	176.45	86.50%
20	A[redacted]	Yes	261.00	235.00	90.04%
21	E[redacted]	Yes	204.00	185.67	91.01%
22	B[redacted]	Yes	261.00	240.00	91.95%
23	L[redacted]	Yes	206.50	201.50	97.58%
24	O[redacted]	Yes	206.50	201.50	97.58%
25	S[redacted]	Yes	206.50	201.50	97.58%
26	M[redacted]	Yes	209.00	204.00	97.61%
27	Y[redacted]	Yes	209.00	204.00	97.61%
28	W[redacted]	Yes	214.00	209.00	97.66%
29	G[redacted]	Yes	204.00	203.00	99.51%
30	G[redacted]	Yes	204.00	203.00	99.51%
31	N[redacted]	Yes	204.00	203.00	99.51%
32	P[redacted]	Yes	204.00	203.00	99.51%
33	Y[redacted]	Yes	204.00	203.00	99.51%
34	D[redacted]	Yes	216.00	216.00	100.00%
35	H[redacted]	Yes	209.00	209.00	100.00%
36	H[redacted]	Yes	206.50	206.50	100.00%
37	J[redacted]	Yes	228.00	228.00	100.00%
38	L[redacted]	Yes	204.00	204.00	100.00%
39	LI[redacted]	Yes	204.00	204.00	100.00%
40	P[redacted]	Yes	206.50	206.50	100.00%
41	Q[redacted]	Yes	208.50	208.50	100.00%
42	R[redacted]	Yes	206.50	206.50	100.00%
43	S[redacted]	Yes	206.50	206.50	100.00%
44	T[redacted]	Yes	228.00	228.00	100.00%
45	U[redacted]	Yes	251.00	251.00	100.00%
46	U[redacted]	Yes	204.00	204.00	100.00%
47	V[redacted]	Yes	214.00	214.00	100.00%
48	V[redacted]	Yes	216.00	216.00	100.00%
49	W[redacted]	Yes	211.50	211.50	100.00%
50	F[redacted]				
51	O[redacted]				
52	U[redacted]				

[redacted] were hired into a new position on 7/1, making the hypothetical calculation moot.

[redacted] terminated prior to step opportunity

	Name of Employee On Union-Developed List	Source: Bargaining Unit Calculated Potential Employee Underpayment	VTD Recalculated Potential Effect of Employee Placement per Union Request to Move on July 1	Difference Between BU and VTD Calculations	Hire Date per Union Spreadsheet	Start Date per VTD Research in EPICS HR	% of Year Worked by Classified Employee	Work Calendar Days per Year Assigned. Source: EPICS HR	Employee Days Worked Source: EPICS HR	Moved initial July 1 Source: EPICS HR	5% Rule Source: Union Contract Applied By VTD Via EPICS HR
1	C[redacted]	6,098.54	-	(6,098.54)			0.00%	204.00	-		
2	W[redacted]	4,748.92	5,412.85	663.93	6/11/2007	6/11/2007	2.67%	204.00	5.45	No	
3	L[redacted]	1,704.19	3,148.61	1,444.42	6/15/2011	6/15/2011	3.13%	204.00	6.38	No	
4	G[redacted]	3,799.07	5,638.28	1,839.21	6/6/2007	6/6/2007	4.28%	204.00	8.73	No	
5	W[redacted]	1,455.21	2,068.29	613.08	6/4/2012	6/4/2012	4.85%	204.00	9.90	No	
6	B[redacted]	6,078.51	6,572.94	494.43	6/1/2007	6/1/2007	5.88%	204.00	12.00	No	
7	W[redacted]	3,581.42	4,091.43	510.01	6/6/2011	6/6/2011	6.77%	204.00	13.81	No	
8	J[redacted]	4,533.62	4,237.28	(296.34)	5/27/2014	5/27/2014	6.88%	206.00	14.18	No	
9	H[redacted]	6,930.29	15,351.68	8,421.39	6/7/2000	6/7/2000	6.92%	260.00	18.00	No	x
10	R[redacted]	7,606.80	9,711.52	2,104.72	6/1/2012	6/1/2012	8.08%	260.00	21.00	No	x
11	H[redacted]	3,624.26	4,341.44	717.18	1/7/2008	1/7/2008	11.69%	206.50	24.14	No	
12	A[redacted]	5,412.10	4,801.19	(610.91)	5/19/1999	5/19/1999	11.98%	204.00	24.43	No	x
13	Q[redacted]	1,027.13	1,005.81	(21.32)	5/6/2015	5/6/2015	13.66%	204.00	27.86	No	
14	P[redacted]	7,246.80	6,690.40	(556.40)	5/6/2014	5/6/2014	15.27%	262.00	40.00	No	x
15	H[redacted]	1,546.18	2,525.49	979.31	5/10/2011	5/10/2011	16.03%	204.00	32.71	No	
16	C[redacted]	6,861.89	5,827.07	(1,034.82)	5/7/1999	5/7/1999	16.08%	204.00	32.81	No	x
17	B[redacted]	1,509.19	1,724.26	215.07	5/2/2013	5/2/2013	16.65%	204.00	33.96	No	x
18	B[redacted]	7,606.80	9,035.60	1,428.80	5/1/2000	5/1/2000	17.31%	260.00	45.00	No	
19	F[redacted]	1,663.74	1,955.52	291.78	5/5/2011	5/5/2011	17.58%	204.00	35.86	No	
20	C[redacted]	3,742.28	429.80	(3,312.48)	5/2/2006	5/2/2006	17.63%	204.00	35.96	No	
21	L[redacted]	6,566.40	9,386.16	2,819.76	4/27/2011	4/27/2011	17.97%	256.00	46.00	No	
22	P[redacted]	1,696.97	2,678.44	981.47	4/17/2006	4/17/2006	18.18%	261.00	47.45	No	
23	SI[redacted]	6,258.60	5,853.92	(404.68)	4/23/2014	4/23/2014	18.77%	261.00	49.00	No	
24	V[redacted]	1,546.18	2,525.49	979.31	5/2/2011	5/2/2011	19.12%	204.00	39.00	No	
25	A[redacted]	7,106.51	4,445.79	(2,660.72)	4/23/2001	4/23/2001	21.01%	204.00	42.86	No	
26	K[redacted]	8,600.40	10,992.40	2,392.00	4/16/2007	4/16/2007	21.07%	261.00	55.00	No	x
27	A[redacted]	5,690.40	847.40	(4,843.00)	4/15/2014	4/15/2014	22.33%	204.00	45.55	No	
28	B[redacted]	1,320.47	1,431.28	110.81	4/15/2014	4/15/2014	22.33%	204.00	45.55	No	
29	D[redacted]	1,320.47	1,235.44	(85.02)	4/15/2014	4/15/2014	22.33%	204.00	45.55	No	
30	E[redacted]	1,320.47	1,275.00	(45.47)	4/15/2014	4/15/2014	22.33%	204.00	45.55	No	
31	D[redacted]	1,696.97	2,678.21	981.24	4/17/2006	4/17/2006	22.75%	204.00	46.41	No	
32	F[redacted]	3,561.45	2,820.58	(740.87)	4/18/2006	4/18/2006	22.75%	204.00	46.41	No	x
33	N[redacted]	5,912.50	3,424.12	(2,488.38)	4/17/2007	4/17/2007	22.75%	204.00	46.42	No	x
34	JI[redacted]	1,320.47	1,235.44	(85.02)	4/10/2014	4/10/2014	23.86%	204.00	48.68	No	

	Name of Employee On Union-Developed List	Source: Bargaining Unit Calculated Potential Employee Underpayment	VTD Recalculated Potential Effect of Employee Placement per Union Request to Move on July 1	Difference Between BU and VTD Calculations	Hire Date per Union Spreadsheet	Start Date per VTD Research in EPICS HR	% of Year Worked by Classified Employee	Work Calendar Days per Year Assigned. Source: EPICS HR	Employee Days Worked Source: EPICS HR	Moved initial July 1 Source: EPICS HR	5% Rule Source: Union Contract Applied By VTD Via EPICS HR
35	M[redacted]	1,455.21	375.39	(1,079.82)	4/10/2014	4/10/2014	23.86%	204.00	48.68	No	
36	A[redacted]	3,721.34	3,396.06	(325.28)	4/29/2008	4/29/2008	24.87%	204.00	50.73	No	
37	R[redacted]	4,600.80	4,518.56	(82.24)	3/30/2015	3/30/2015	25.57%	262.00	67.00	No	
38	W[redacted]	3,777.11	6,481.62	2,704.51	3/21/2001	3/21/2001	25.67%	204.00	52.36	No	
39	M[redacted]	4,413.85	5,722.09	1,308.24	4/15/2002	4/15/2002	25.98%	204.00	53.00	No	x
40	S[redacted]	1,320.47	1,235.44	(85.03)	3/21/2014	4/1/2014	27.45%	204.00	56.00	No	
41	D[redacted]	739.30	750.72	11.42	3/4/2016	3/4/2016	28.20%	204.00	57.53	No	x
42	M[redacted]	6,447.60	3,122.04	(3,325.56)	2/28/2007	3/20/2007	28.39%	204.00	57.91	No	x
43	P[redacted]	1,692.21	2,320.38	628.17	3/31/2008	3/31/2008	28.47%	204.00	58.08	No	
44	N[redacted]	1,040.69	1,011.78	(28.91)	3/1/2016	3/14/2016	28.53%	214.00	61.05	No	
45	C[redacted]	8,812.35	3,681.44	(5,130.91)	3/18/2014	3/18/2014	28.74%	261.00	75.00	No	
46	W[redacted]	2,003.12	4,258.08	2,254.96	3/7/2001	3/7/2001	30.79%	204.00	62.82	No	
47	G[redacted]	4,113.29	1,183.38	(2,929.91)	3/18/2013	3/18/2013	31.12%	204.00	63.48	No	
48	B[redacted]	10,708.20	4,167.12	(6,541.08)	3/6/2012	3/6/2012	31.15%	260.00	81.00	No	
49	AL[redacted]	6,752.59	4,648.07	(2,104.52)	3/12/2007	3/12/2007	31.46%	204.00	64.18	No	x
50	SI[redacted]	1,386.44	1,639.59	253.15	3/15/2013	3/15/2013	31.63%	204.00	64.52	No	
51	HI[redacted]	1,644.62	2,374.78	730.16	3/14/2011	3/14/2011	31.65%	204.00	64.56	No	
52	C[redacted]	3,810.81	2,920.78	(890.03)	3/3/1999	3/3/1999	33.27%	204.00	67.87	No	x
53	SE[redacted]	7,500.60	11,635.60	4,135.00	3/1/2005	3/1/2005	33.72%	261.00	88.00	No	x
54	A[redacted]	5,675.40	457.86	(5,217.54)	3/18/2013	3/18/2013	34.20%	204.00	69.76	No	
55	D[redacted]	1,979.96	5,750.11	3,770.15	3/2/2005	3/2/2005	35.50%	204.00	72.43	No	
56	M[redacted]	3,742.28	2,989.52	(752.76)	3/1/2006	3/1/2006	35.54%	204.00	72.50	No	
57	B[redacted]	7,263.00	12,408.56	5,145.56	2/18/1998	2/18/1998	36.40%	261.00	95.00	No	
58	SA[redacted]	413.71	422.28	8.57	2/18/2016	2/18/2016	36.95%	204.00	75.38	No	
59	M[redacted]	2,772.88	1,623.33	(1,149.55)	2/26/2014	2/26/2014	37.33%	204.00	76.15	No	x
60	ES[redacted]	7,482.60	1,592.28	(5,890.32)	2/14/2008	2/14/2008	37.55%	261.00	98.00	No	
61	BE[redacted]	1,290.38	2.13	(1,288.25)	2/16/2016	2/16/2016	37.80%	205.00	77.48	No	
62	H[redacted]	1,663.74	1,955.52	291.78	2/23/2011	2/23/2011	37.84%	204.00	77.20	No	
63	H[redacted]	1,455.21	434.67	(1,020.54)	2/25/2014	2/25/2014	37.84%	204.00	77.20	No	
64	S[redacted]	3,795.58	3,550.87	(244.71)	2/17/1999	2/17/1999	38.43%	204.00	78.40	No	x
65	ES[redacted]	3,721.34	2,837.20	(884.14)	1/16/2000	1/16/2000	38.47%	204.00	78.48	No	
66	PR[redacted]	14,203.80	5,682.08	(8,521.72)	2/10/1999	2/10/1999	38.55%	262.00	101.00	No	x
67	JU[redacted]	1,455.21	2,068.29	613.08	2/22/2012	2/22/2012	38.87%	204.00	79.29	No	
68	BF[redacted]	1,527.69	375.39	(1,152.30)	2/19/2014	2/19/2014	39.90%	204.00	81.40	No	

	Name of Employee On Union-Developed List	Source: Bargaining Unit Calculated Potential Employee Underpayment	VTD Recalculated Potential Effect of Employee Placement per Union Request to Move on July 1	Difference Between BU and VTD Calculations	Hire Date per Union Spreadsheet	Start Date per VTD Research in EPICS HR	% of Year Worked by Classified Employee	Work Calendar Days per Year Assigned. Source: EPICS HR	Employee Days Worked Source: EPICS HR	Moved initial July 1 Source: EPICS HR	5% Rule Source: Union Contract Applied By VTD Via EPICS HR
69	F [redacted]	3,561.45	3,048.13	(513.32)	2/14/2006	2/14/2006	41.20%	204.00	84.05	No	x
70	K [redacted]	3,016.12	797.73	(2,218.39)	2/14/2014	2/14/2014	41.45%	204.00	84.55	No	
71	R [redacted]	3,742.28	3,035.52	(706.76)	2/13/2006	2/13/2006	41.72%	204.00	85.10	No	
72	C [redacted]	1,721.72	2,912.55	1,190.83	2/2/2000	2/2/2000	43.60%	204.00	88.95	No	
73	G [redacted]	5,675.40	4,505.60	(1,169.80)	1/21/2014	1/21/2014	44.06%	261.00	115.00	No	
74	C [redacted]	4,497.98	1,183.38	(3,314.60)	2/7/2013	2/7/2013	45.00%	204.00	91.80	No	
75	A [redacted]	5,675.40	464.45	(5,210.95)	2/6/2013	2/6/2013	45.51%	204.00	92.85	No	
76	O [redacted]	1,696.97	2,678.44	981.47	2/1/2006	2/1/2006	45.83%	204.00	93.50	No	
77	Z [redacted]	4,477.75	5,448.26	970.51	2/2/2012	2/2/2012	46.05%	204.00	93.95	No	
78	E [redacted]	3,786.06	4,637.94	851.88	1/24/2001	1/24/2001	46.23%	204.00	94.30	No	
79	B [redacted]	3,538.58	2,242.65	(1,295.93)	2/1/2012	2/1/2012	46.57%	204.00	95.00	No	
80	L [redacted]	1,564.68	2,272.12	707.44	1/29/2007	1/29/2007	46.89%	204.00	95.65	No	
81	K [redacted]	3,808.30	6,413.46	2,605.16	2/5/2007	2/5/2007	47.03%	202.00	95.00	No	
82	Sl [redacted]	5,963.40	5,561.44	(401.96)	1/8/2014	1/8/2014	47.51%	261.00	124.00	No	
83	D [redacted]	3,546.22	1,906.45	(1,639.77)	1/24/2008	1/24/2008	48.19%	204.00	98.30	No	
84	C [redacted]	5,928.91	3,184.56	(2,744.35)	1/7/2008	1/7/2008	48.28%	261.00	126.00	No	
85	K [redacted]	6,258.60	5,853.92	(404.68)	1/6/2014	1/6/2014	48.28%	261.00	126.00	No	
86	M [redacted]	7,174.80	12,426.56	5,251.76	1/6/2003	1/6/2003	48.28%	261.00	126.00	No	
87	B [redacted]	3,326.83	2,991.43	(335.40)	1/24/2013	1/24/2013	50.15%	204.00	102.30	No	
88	C [redacted]	1,455.21	1,774.23	319.02	1/24/2013	1/24/2013	50.15%	204.00	102.30	No	x
89	L [redacted]	5,017.25	5,657.40	640.15	1/18/2011	1/18/2011	51.29%	204.00	104.63	No	
90	M [redacted]	4,459.85	5,880.52	1,420.67	1/18/2011	1/18/2011	51.29%	204.00	104.63	No	
91	M [redacted]	714.10	8.52	(705.58)	1/11/2016	1/11/2016	51.33%	204.00	104.71	No	
92	N [redacted]	3,786.06	4,636.14	850.08	1/10/2011	1/10/2001	51.37%	204.00	104.80	No	
93	N [redacted]	2,650.34	2,047.28	(603.06)	1/8/1997	1/8/1997	51.87%	204.00	105.81	No	x
94	D [redacted]	8,658.00	525.65	(8,132.35)	1/10/2000	1/10/2000	52.45%	204.00	107.00	No	
95	B [redacted]	2,003.12	2,280.89	277.77	1/9/2002	1/9/2002	53.85%	204.00	109.85	No	
96	P [redacted]	1,625.18	2,604.84	979.66	1/11/2010	1/11/2010	53.89%	204.00	109.93	No	
97	M [redacted]	3,728.96	3,113.17	(615.79)	1/9/2007	1/9/2007	54.09%	204.00	110.35	No	
98	R [redacted]	5,675.40	534.24	(5,141.16)	1/7/2008	1/8/2008	54.36%	204.00	110.90	No	
99	A [redacted]	3,728.96	3,183.69	(545.27)	1/8/2007	1/8/2007	54.61%	204.00	111.40	No	
100	C [redacted]	3,728.96	3,184.89	(544.07)	1/8/2007	1/8/2007	54.61%	204.00	111.40	No	
101	H [redacted]	5,939.86	44.79	(5,895.07)	1/10/2005	1/10/2005	54.63%	204.00	111.44	No	
102	D [redacted]	6,258.60	4,824.32	(1,434.28)	12/11/2013	12/11/2013	55.17%	261.00	144.00	No	

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103	F[redacted]	6,258.60	5,853.92	(404.68)	12/11/2013	12/11/2013	55.17%	261.00	144.00	No	
104	B[redacted]	1,605.74	2,010.44	404.70	1/9/2012	1/9/2012	55.34%	204.00	112.89	No	
105	E[redacted]	3,667.10	200.84	(3,466.26)	1/9/2012	1/9/2012	55.34%	204.00	112.89	No	
106	L[redacted]	3,211.49	3,871.19	659.70	1/9/2012	1/9/2012	55.34%	204.00	112.89	No	
107	M[redacted]	1,527.69	2,178.90	651.21	1/9/2012	1/9/2012	55.34%	204.00	112.89	No	
108	P[redacted]	5,737.39	91.80	(5,645.59)	1/9/2012	1/9/2012	55.34%	204.00	112.89	No	
109	G[redacted]	5,466.53	1,265.60	(4,200.93)	12/11/2013	12/11/2013	56.02%	226.00	126.61	No	
110	H[redacted]	7,516.80	271.49	(7,245.31)	1/7/2003	1/7/2003	56.28%	204.00	114.81	No	
111	C[redacted]	3,728.96	2,541.07	(1,187.89)	1/6/2003	1/6/2003	56.84%	204.00	115.95	No	
112	N[redacted]	3,055.37	2,807.10	(248.27)	1/7/2013	1/7/2013	56.84%	204.00	115.95	No	
113	C[redacted]	7,482.60	94.21	(7,388.39)	1/4/2004	1/4/2004	57.08%	204.00	116.45	No	
114	S[redacted]	1,703.63	2,641.71	938.08	1/5/2004	1/5/2004	57.08%	204.00	116.45	No	
115	L[redacted]	7,457.40	10,268.64	2,811.24	12/1/2006	12/1/2006	57.85%	261.00	151.00	No	x
116	T[redacted]	3,774.64	4,350.77	576.13	12/10/2003	12/10/2003	58.08%	204.00	118.49	No	
117	D[redacted]	6,570.94	-	(6,570.94)	12/1/1999	12/1/1999	58.33%	204.00	119.00	No	
118	C[redacted]	3,044.30	2,851.20	(193.10)	12/11/2013	12/11/2013	59.26%	216.00	128.00	No	
119	R[redacted]	3,359.23	3,149.28	(209.95)	12/11/2013	12/11/2013	59.26%	216.00	128.00	No	
120	R[redacted]	5,466.53	229.55	(5,236.98)	12/12/2011	12/12/2011	60.05%	204.00	122.50	No	
121	E[redacted]	6,570.94	9,876.24	3,305.30	11/19/1998	11/19/1998	60.96%	228.00	139.00	No	
122	K[redacted]	4,421.28	4,402.52	(18.76)	11/12/2000	11/22/2000	60.96%	204.00	124.35	No	
123	M[redacted]	3,367.60	508.91	(2,858.69)	12/11/2013	12/11/2013	62.06%	204.00	126.61	No	
124	Q[redacted]	1,320.47	1,235.44	(85.03)	12/11/2013	12/11/2013	62.06%	204.00	126.61	No	
125	F[redacted]	6,478.20	3,077.64	(3,400.56)	12/2/2005	12/2/2005	62.24%	204.00	126.97	No	
126	P[redacted]	4,368.85	6,706.21	2,337.36	12/2/2005	12/2/2005	62.24%	204.00	126.97	No	
127	M[redacted]	1,692.21	2,677.32	985.11	12/1/2006	12/1/2006	62.25%	204.00	127.00	No	
128	P[redacted]	1,686.50	2,663.14	976.64	12/3/2007	12/3/2007	62.25%	204.00	127.00	No	
129	G[redacted]	7,142.40	6,466.90	(675.50)	12/1/2005	12/1/2005	62.75%	204.00	128.00	No	
130	H[redacted]	6,258.60	2,210.50	(4,048.10)	12/11/2013	12/11/2013	62.75%	204.00	128.00	No	x
131	G[redacted]	6,514.42	535.44	(5,978.98)	11/13/2006	11/13/2006	63.22%	261.00	165.00	No	
132	M[redacted]	3,605.23	3,453.70	(151.53)	11/14/2000	11/14/2000	64.04%	204.00	130.65	No	
133	B[redacted]	4,471.14	5,392.13	920.99	12/1/2009	12/1/2009	64.82%	199.00	129.00	No	
134	G[redacted]	3,713.73	5,331.43	1,617.70	11/26/2007	11/26/2007	64.83%	204.00	132.25	No	
135	F[redacted]	3,605.23	3,906.58	301.35	11/8/2000	11/8/2000	65.07%	204.00	132.75	No	x
136	W[redacted]	2,003.12	2,688.97	685.85	11/8/2000	11/8/2000	65.07%	204.00	132.75	No	

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137	A[redacted]	12,236.55	5,645.52	(6,591.03)	11/5/2012	11/5/2012	65.13%	261.00	170.00	No	
138	M[redacted]	4,957.63	249.25	(4,708.38)	1/28/2011	11/28/2011	65.26%	204.00	133.14	No	
139	G[redacted]	3,742.28	3,583.90	(158.38)	11/18/1999	11/18/1999	67.08%	204.00	136.85	No	
140	K[redacted]	3,211.49	3,887.77	676.28	11/21/2011	11/21/2011	67.32%	204.00	137.33	No	
141	S[redacted]	2,360.33	2,654.88	294.55	11/21/2011	11/21/2011	67.32%	204.00	137.33	No	x
142	D[redacted]	1,700.78	-	(1,700.78)	11/17/2004	11/17/2004	67.35%	204.00	137.40	No	
143	H[redacted]	6,622.56	8,423.20	1,800.64	11/17/2004	11/17/2004	67.35%	204.00	137.40	No	x
144	H[redacted]	3,728.96	385.56	(3,343.40)	11/19/2007	11/19/2007	67.40%	204.00	137.50	No	
145	E[redacted]	7,986.60	6,033.36	(1,953.24)	11/13/2006	11/13/2006	67.54%	228.00	154.00	No	
146	L[redacted]	3,728.96	4,181.09	452.13	11/13/2006	11/13/2006	68.43%	204.00	139.60	No	
147	K[redacted]	3,768.93	150.00	(3,618.93)	11/1/1999	11/1/1999	68.63%	204.00	140.00	No	
148	M[redacted]	6,812.64	3,490.70	(3,321.94)	11/1/1999	11/1/1999	68.63%	204.00	140.00	No	x
149	M[redacted]	4,763.81	3,386.92	(1,376.89)	11/14/2011	11/14/2011	69.89%	204.00	142.57	No	x
150	JI[redacted]	4,706.69	6,739.94	2,033.25	11/6/2009	11/6/2009	70.48%	204.00	143.78	No	x
151	C[redacted]	1,692.21	2,677.32	985.11	11/6/2006	11/6/2006	71.00%	204.00	144.85	No	
152	B[redacted]	7,588.80	12,237.76	4,648.96	10/18/2000	10/18/2000	71.15%	260.00	185.00	No	
153	B[redacted]	4,871.75	3,357.32	(1,514.43)	11/7/2013	11/7/2013	72.46%	204.00	147.81	No	
154	H[redacted]	4,059.58	3,865.02	(194.56)	11/7/2013	11/7/2013	72.46%	204.00	147.81	No	
155	M[redacted]	4,059.58	3,819.12	(240.46)	11/7/2013	11/7/2013	72.46%	204.00	147.81	No	
156	M[redacted]	6,842.74	-	(6,842.74)	11/5/2003	11/5/2003	72.50%	204.00	147.89	No	
157	T[redacted]	1,961.56	3,768.32	1,806.76	11/5/2003	11/5/2003	72.50%	204.00	147.89	No	x
158	R[redacted]	1,901.60	3,659.76	1,758.16	11/1/2007	11/1/2007	72.55%	204.00	148.00	No	x
159	C[redacted]	2,003.12	3,434.59	1,431.47	10/18/2000	10/18/2000	72.84%	204.00	148.59	No	
160	M[redacted]	6,787.80	5,292.65	(1,495.15)	10/18/2000	10/18/2000	72.84%	204.00	148.59	No	x
161	P[redacted]	3,605.23	3,523.38	(81.85)	10/18/2000	10/18/2000	72.84%	204.00	148.59	No	x
162	LI[redacted]	4,222.20	3,446.98	(775.22)	11/7/2013	11/7/2013	72.95%	204.00	148.81	No	
163	G[redacted]	1,961.56	3,111.73	1,150.17	11/1/2005	11/1/2005	73.04%	204.00	149.00	No	
164	P[redacted]	3,493.02	3,941.37	448.35	11/16/2008	11/6/2008	73.46%	204.00	149.85	No	x
165	R[redacted]	8,515.05	4,273.91	(4,241.14)	11/1/2004	11/1/2004	73.53%	204.00	150.00	No	x
166	H[redacted]	3,721.34	3,874.23	152.89	10/30/2007	10/30/2007	73.58%	204.00	150.11	No	
167	O[redacted]	1,917.97	2,666.57	748.60	11/5/2008	11/5/2008	73.97%	204.00	150.90	No	
168	A[redacted]	1,860.67	2,948.23	1,087.56	10/29/2007	10/29/2007	74.10%	204.00	151.17	No	

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169	O[redacted]	7,108.20	10,710.28	3,602.08	10/3/2006	10/3/2006	74.33%	261.00	194.00	No	
170	D[redacted]	3,581.42	3,772.51	191.09	11/4/2008	11/4/2008	74.49%	204.00	151.95	No	x
171	C[redacted]	4,298.71	7,174.17	2,875.46	11/1/2012	11/1/2012	75.00%	204.00	153.00	Yes	
172	R[redacted]	3,677.36	-	(3,677.36)	10/4/2010	10/4/2010	76.28%	204.00	155.62	Yes	
173	F[redacted]	5,959.01	457.13	(5,501.88)	10/16/2002	10/16/2002	77.71%	204.00	158.52	No	
174	D[redacted]	1,557.68	1,499.76	(57.92)	10/4/2010	10/4/2010	78.89%	204.00	160.93	Yes	
175	M[redacted]	3,701.38	-	(3,701.38)	9/24/2010	9/24/2010	81.98%	204.00	167.24	Yes	
176	M[redacted]	3,774.64	-	(3,774.64)	10/2/2002	10/2/2002	82.82%	204.00	168.96	Yes	
177	H[redacted]	3,774.64	698.16	(3,076.48)	9/18/2002	9/18/2002	87.96%	204.00	179.43	Yes	
178	K[redacted]	8,619.26	-	(8,619.26)					-		
179	S[redacted]	3,950.21	-	(3,950.21)					-		
	Total	**752,721.22**	**613,690.44**	**(139,030.78)**							

Note all grey shaded employees require further research. Incomplete data available at this time.