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**From:** Lena Young-Gallardo  
**Sent:** Thursday, February 17, 2022 4:08 PM  
**To:** BSD-CBO List; BSD-FinMgrsMeet List; persadmin; newpy  
**Cc:** BSD-ExecutiveStaffList  
**Subject:** Response Required - District Furlough Information for CalPERS  
**Attachments:** Bulletin - CalPERS Information on Furloughs.pdf; AB1651 Furlough Information FY20-21,21-22.xlsx

Good afternoon,

Please see the attached bulletin regarding district furlough information required by CalPERS, whether or not you negotiated furlough days for FY 2020-21 and FY 2021-22. Please complete the requested information and return to Michelle Johnston in DFS no later than Monday, February 28<sup>th</sup>.

To send the requested information or ask additional questions, please contact Michelle at [Michelle.Johnston@sbcss.net](mailto:Michelle.Johnston@sbcss.net)

Thanks,  
Lena



*Transforming lives through education*

**Lena Young-Gallardo, Director**

**District Financial Services**

San Bernardino County Superintendent of Schools

760 E. Brier Drive, San Bernardino, CA 92408

P: 909.388.5701 | F: 909.388.5735

<http://www.sbcss.k12.ca.us>

DATE: February 17, 2022

TO: Chief Business Officials, Directors of Fiscal Services, Personnel Administrators,  
and Payroll Technicians

**SUBJECT: CalPERS Information on Furloughs FY 20/21 & 21/22**

Assembly Bill (AB) 1651 was chaptered on September 30, 2010 to add Government Code section 20969.2 to the Public Employees' Retirement Law. The bill was written to ensure that CalPERS employees subject to mandatory furloughs would not have their retirement benefits impacted due to mandatory furloughs. It was designed to restore service credit and final compensation totals to the amounts the member would have received had there been no furlough. You may recall that CalPERS had determined that the most efficient approach to implement this legislation would be through an annual adjustment process, through which CalPERS would request that employers furnish their district-specific furlough information. San Bernardino County Superintendent of Schools, specifically District Financial Services' Retirement Unit, will be the contact point for this process.

You may recall we've previously requested district furlough plan information dating back to FY 2008-09. **This bulletin is requesting the same information for the 2020-21 and 2021-22 fiscal years.**

The process involves three steps:

**Step 1:**

District Financial Services will be responsible for collecting and transmitting the furlough plan information for all of the San Bernardino County school districts. Districts must provide furlough plan information to DFS for FY 2020-21 and FY 2021-22 (if known). We have attached a county-specific spreadsheet for each district to complete their section(s). The information requested is: whether or not the district implemented a furlough plan, the effective date, the nature of the furlough plan (e.g. number of days), district contact information, whether the employer reports earnings-based special compensation, and whether pay rates were reduced due to furlough in order to maintain the employee's normal service credit totals. Pay rates reduced due to a reduction in pay or a pay cut with no corresponding days off are not furloughs under AB 1651, and the employer should indicate "NO" under the question inquiring whether a furlough plan was implemented.

**There is a tab for FY 2020-21 and FY 2021-22. Make sure to complete the information for both fiscal years. Please note that this information is required from every district, regardless of whether or not your district implemented furlough days.**

**Please complete the survey for your district and email the spreadsheet to Michelle Johnston at: [michelle.johnston@sbcss.net](mailto:michelle.johnston@sbcss.net) no later than February 28, 2022, in order for us to aggregate the information and transmit to CalPERS.**

**Step 2:**

CalPERS will run internal reports based on the furlough plan information provided by each employer to determine which accounts will require an adjustment for the years in question. This report will identify those employees who received less than one year of service credit, retired, or had a

community property split during a furlough year. Once those employees are identified, CalPERS will transmit to our office another spreadsheet which contains specific member information. Districts will then need to complete that spreadsheet by providing lost earnings due to furlough (e.g. member should have been paid \$3,000, but was only paid \$2,700 due to furlough, lost earnings equal \$300) for each impacted member.

Under a furlough plan, employers should continue to report the full-time pay rate for their members and the actual earnings as they have been reduced due to the furlough.

Additionally, for employers who provide earnings-based special compensation, CalPERS will seek supplemental detail on those who retired and based their final compensation on a furlough impacted year. A separate spreadsheet will be sent to all employers who offer that category of special compensation. Retirees who had their earnings-based special compensation totals or service credit totals reduced due to furlough may receive a retirement allowance adjustment.

**Step 3:**

CalPERS will verify the information submitted by each employer and automatically credit the necessary adjustments to the appropriate member accounts in My|CalPERS.

**Membership Enrollment**

CalPERS membership enrollment procedures are not changing because of this legislation; however, there are implications related to the employers' role in monitoring employees for membership qualification:

**The work hours of employees who do not have a fixed term of appointment and who work on a seasonal, limited-term, on-call, emergency, intermittent, substitute, irregular or other part-time basis as outlined in Government Code Section 20305 should be monitored to determine the point at which service that would have been credited. The hours that an employee would have worked had the employee not been subject to mandatory furloughs should be counted toward qualification of CalPERS membership.**

CalPERS does understand compliance results in additional workload for everyone involved and they thank you in advance for your continued cooperation. It is important you submit accurate information to CalPERS in a timely manner.

If you have any specific questions about completion of the spreadsheet, please contact Michelle Johnston at [Michelle.Johnston@sbcss.net](mailto:Michelle.Johnston@sbcss.net) or (909) 388-5731.

Sincerely,

Ted Alejandre  
County Superintendent of Schools

*Signed Lena Young-Gallardo*

Lena Young-Gallardo, Director  
District Financial Services

LYG:kb

**Furlough Plan Information Spreadsheet 2021-2022**

CalPERS ID	Employer Name	Implementing a Furlough Plan in 2021-2022 fiscal year(Yes or No). If Yes, effective date?	Nature of Plan (days/hours per fiscal year, etc.)	Employer reports earnings based special compensation?	Were pay rates reduced due to furlough in order to protect the employees total service credit?	Contact Person	Contact Phone	Contact Email
7715471473	Academy for Academic Excellence							
4132218887	Adelanto School District							
6469328474	Alta Loma School District							
1778312996	Apple Valley Unified School District							
2216346565	ASA Learning Center							
5746818658	Baker Valley Unified School District							
7767930212	Baldy View Regional Occupational Program							
6323342223	Barstow Community College District							
7762274855	Barstow Unified School District							
2988331431	Bear Valley Unified School District							
1794992915	Central School District							
3940201262	Chaffey Joint Union High School District							
4123311854	Chino Valley Unified School District							
1082601134	Colton Joint Unified School District							
6056070657	Colton Redlands Yucaipa Regional Occupational Program							
7392154850	Copper Mountain Community College District							
4778404739	Cucamonga School District							
8918287689	Desert Trails Preparatory Academy							
5331008107	Encore High School for the Performing and Visual Arts							
6643268592	Etiwanda School District							
6961663482	Excelsior Education Center							
5612530971	Fontana Unified School District							
7920286239	Helendale School District							
5542859975	Hesperia Unified School District							
1146836314	La Verne Elementary Preparatory Academy							
3373743706	Lucerne Valley Unified School District							
6555988204	Morongo Unified School District							
7787281003	Mountain View School District							
5544598824	Mt. Baldy Joint School District							
4217291484	Needles Unified School District							
2979686879	Norton Space Aeronautics Academy							
2161337161	Ontario-Montclair School District							
5779962472	Oro Grande School District							
7240938390	Pathways to College Charter School							
5296265892	Redlands Unified School District							
2635168657	Rialto Unified School District							
7133009244	Rim of the World Unified School District							
3254572850	San Bernardino City Unified School District							
7548565539	San Bernardino Community College District							
<b>5934160794</b>	<b>San Bernardino County Schools</b>							
7410604938	Silver Valley Unified School District							
6118205021	Sky Mountain Charter School							
4755668444	Snowline Joint Unified School District							
3123403448	The Grove School							
6130260186	The Provisional Accelerated Learning Academy							
6591505761	Trona Joint Unified School District							
5024933356	Upland Unified School District							
6613986211	Victor Elementary School District							
1797201477	Victor Valley Community College District							
6396724792	Victor Valley Union High School District							
6412893013	Yucaipa-Calimesa Joint Unified School District							

**Furlough Plan Information Spreadsheet 2020-2021**

CalPERS ID	Employer Name	Implemented a Furlough Plan in 2020-2021 fiscal year(Yes or No). If Yes, effective date?	Nature of Plan (days/hours per fiscal year, etc.)	Employer reports earnings based special compensation?	Were pay rates reduced due to furlough in order to protect the employees total service credit?	Contact Person	Contact Phone	Contact Email
7715471473	Academy for Academic Excellence							
4132218887	Adelanto School District							
6469328474	Alta Loma School District							
1778312996	Apple Valley Unified School District							
2216346565	ASA Learning Center							
5746818658	Baker Valley Unified School District							
7767930212	Baldy View Regional Occupational Program							
6323342223	Barstow Community College District							
7762274855	Barstow Unified School District							
2988331431	Bear Valley Unified School District							
1794992915	Central School District							
3940201262	Chaffey Joint Union High School District							
4123311854	Chino Valley Unified School District							
1082601134	Colton Joint Unified School District							
6056070657	Colton Redlands Yucaipa Regional Occupational Program							
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4778404739	Cucamonga School District							
8918287689	Desert Trails Preparatory Academy							
5331008107	Encore High School for the Performing and Visual Arts							
6643268592	Etiwanda School District							
6961663482	Excelsior Education Center							
5612530971	Fontana Unified School District							
7920286239	Helendale School District							
5542859975	Hesperia Unified School District							
1146836314	La Verne Elementary Preparatory Academy							
3373743706	Lucerne Valley Unified School District							
6555988204	Morongo Unified School District							
7787281003	Mountain View School District							
5544598824	Mt. Baldy Joint School District							
4217291484	Needles Unified School District							
2979686879	Norton Space Aeronautics Academy							
2161337161	Ontario-Montclair School District							
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7240938390	Pathways to College Charter School							
5296265892	Redlands Unified School District							
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7548565539	San Bernardino Community College District							
<b>5934160794</b>	<b>San Bernardino County Schools</b>							
7410604938	Silver Valley Unified School District							
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