From:	Lena Young-Gallardo via BSD-FinMgrsMeet List
To:	BSD-CBO List; BSD-FinMgrsMeet List; Newpy List; Persadmin List
Cc:	BSD-ExecutiveStaffList
Subject:	[BSD-FinMgrsMeet List] Bulletin - CalPERS Out of Class Reporting
Date:	Monday, July 6, 2026 1:48:02 PM
Attachments:	image001.png Bulletin -CalPERS Reporting Out-of-Class Hours Worked Annual Reminder.pdf CalPERS Out-of-Class Reporting FAQs January 2026.pdf

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Good afternoon,

Please see the attached bulletin for information regarding the reporting of CalPERS Out-of-Class Hours for Fiscal Year 2025–26. This is an annual reporting requirement, and submissions are due by July 30 each year. Failure to report Out-of-Class Hours by the deadline may result in penalties.

For your reference, I have also attached a document containing frequently asked questions.

Thanks,
Lena

Transforming lives through education
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(lena.young-gallardo@sbcss.net)

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San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

DATE: July 6, 2026

TO: Chief Business Officials, Directors of Fiscal Services, Personnel Administrators, and Payroll Technicians
San Bernardino County School Districts (K-12, Community Colleges, ROP's)

SUBJECT: CalPERS Reporting Out-of-Class Hours (GC Section 20480) – FY 2025-2026

This bulletin is a reminder that each district is required to report out-of-class hours to the California Public Employees' Retirement System (CalPERS). This mandate is an **annual** reporting that pertains to CalPERS **Classic and PEPRA** members. **The reporting is due by July 30, 2026.**

Effective January 1, 2018, Assembly Bill (AB) 1487 added Government Code (GC) Section 20480, which requires agencies to report hours worked in out-of-class positions. As of July 1, 2019, CalPERS requires out-of-class hours to be reported in My|CalPERS. Each district will receive CalPERS notification letters directly as follows:

1. Annual Notice: CalPERS will send a letter in June to advise employers that the out-of-class hours reporting is due by July 30th each year.
2. Failure to Comply Notice: CalPERS will send this letter in August to employers that did not submit the out-of-class hours report.

Note: Submit the report even if the notification was not received.

Please refer to My|CalPERS Out-of-Class Reporting Student Guide for step-by-step instructions on how to complete this annual process. Employers are required to submit the hours for each fiscal year (i.e. 2025-2026 which is from July 1, 2025 to June 30, 2026).

If you have any questions regarding this bulletin, please contact Michelle Johnston at Michelle.Johnston@sbcss.net.

Sincerely,

Ted Alejandre
County Superintendent of Schools

Signed Lena Young-Gallardo
Lena Young-Gallardo, Director
District Financial Services

LYG:kb
Attachments

Government Code Section 20480

Out-of-Class (OOC) Reporting Frequently Asked Questions

January 2026

CalPERS

The following information is to assist contracting public agency and school employers to better understand Government (Gov.) Code section 20480 and out-of-class (OOC) reporting. Also included are detailed requirements for compensation reporting when working temporary upgraded assignments.

To quickly find desired information, this document is separated into three sections:

1. Understanding Gov. Code Section 20480**:** Covers the legal requirements and penalties related to OOC assignments.
2. Compensation Reporting for Temporary Upgrade Pay (TUP) and Payrate: Addresses questions about compensation reporting for TUP and payrate when working in a temporary upgraded assignment.
3. Completing the Out-of-Class (OOC) Validation Report: Answers frequently asked questions (FAQs) and provides best practices for correctly reporting OOC records.

Understanding Gov. Code Section 20480

Q1. What is an OOC assignment and how does it relate to Gov. Code section 20480?

For the purposes of Gov. Code section 20480 and the compliance process it creates, an OOC assignment is defined as a temporary upgraded assignment of an employee who is performing 100% of their duties in an upgraded position, or higher classification, for a limited duration. The upgraded position must be permanently vacant and in an active recruitment for a permanent appointment. When these criteria are met, the employer is required to track and report the hours worked in this assignment on the annual Out-of-Class Validation report.

Q2. What are the requirements and limitations created by Gov. Code section 20480?

Gov. Code section 20480 requires contracting public agency or school employers to track and report hours worked in the OOC assignment to us. Hours must be reported on the annual Out-of-Class Validation report for both classic and Public Employees' Pension Reform Act (PEPRA) members. It also limits the number of hours an employee can be placed in each OOC assignment by a contracting public agency or school employer to a maximum of 960 hours each fiscal year.

Q3. Does Gov. Code section 20480 define "active recruitment"?

Gov. Code section 20480 does not define "active recruitment." For this section, you should defer to your organization's official policy or procedure regarding when a recruitment would be initiated. Once your organization's requirements for a recruitment begins, you should begin tracking hours for the OOC assignment. Refer to **Q5** for more information on tracking hours.

Q4. Does Gov. Code section 20480 define "vacant position"?

A "vacant position" is defined as a position that is unoccupied during an active recruitment process for a permanent appointment. It does not include positions temporarily vacant due to an employee's leave of absence (e.g., vacation, illness, injury, etc.). If the position is only temporarily vacant, it does not meet the requirements for an OOC assignment under Gov. Code section 20480. In such cases, the hours worked in the position do not need to be tracked or reported to us for validation.

Q5. When should I begin tracking hours for an employee serving in an OOC assignment and what counts as total hours worked?

Tracking of hours is required once the OOC assignment meets all the following criteria:

- The employee is performing 100% of the duties of the upgraded position.
- The position is permanently vacant.
- Active recruitment for the position has started.

All three conditions must be met before tracking hours is required.

Contracting public agency and school employers must track all payable hours worked by an employee serving in an OOC assignment and report those hours to us no later than 30 days following the end of each fiscal year. The total hours worked should include all hours the employee has been compensated, as defined by Gov. Code section 20630. This includes:

- Holidays
- Sick leave
- Industrial disability leave
- Compensatory time off
- Leaves of absence

Additionally, total hours worked includes compensatory time worked as overtime. For overtime, only the actual hours worked should be included. Do not calculate hours using a value of time and a half or greater.

Q6. The employee was temporarily promoted into the upgraded position and there is no active recruitment. Do I still need to track the hours for working OOC?

No, you do not need to track the hours for working OOC in this situation. An OOC assignment must meet specific criteria to require tracking and reporting under Gov. Code section 20480. One of these criteria is the position must be vacant during an active recruitment for a permanent appointment. If there is no active recruitment, the assignment does not qualify as an OOC assignment for hours tracking purposes.

If active recruitment begins later, while the employee is still temporarily in the upgraded position, the tracking of hours will start on the date when all criteria have been met.

Q7. Does Gov. Code section 20480 impact language in my Memorandum of Understanding (MOU) or written labor agreements?

Gov. Code section 20480 establishes a compliance process specifically for tracking and reporting hours worked by employees in temporary upgraded assignments. It does not affect the language in your MOU or written labor agreements.

Q8. Does Gov. Code 20480 change the compensation reporting criteria for temporary upgrade pay (TUP) or payrate when someone is working in a temporary upgraded assignment?

This section does not create a new category of reportable compensation or special compensation. Additionally, it does not alter existing reporting requirements for TUP or payrates when reporting compensation for employees in temporary upgraded assignments.

For more information related to reporting compensation for temporary upgraded assignments refer to Compensation Reporting: Temporary Upgrade Pay (TUP) and payrate.

Q9. When am I required to report OOC assignments for validation?

You are required to track the hours worked by employees in OOC assignments and report this information to us within 30 days from the end of each fiscal year. The CalPERS fiscal year runs from July 1 to June 30, with the annual reporting deadline being July 30.

Q10. What happens if an OOC assignment exceeds 960 hours in a fiscal year?

If an OOC assignment exceeds the 960-hour limit, your organization must pay a penalty equal to three times the difference between the contributions paid for the OOC assignment and the contributions that would have been paid and reported to us for the employee's permanent position pursuant to a publicly available pay schedule (PAPS). This penalty applies to the entire duration of the OOC assignment. Additionally, you must pay a $200 administrative fee.

Refer to **Q28** for more information and examples on how penalties are calculated.

Penalty payments are not considered normal or additional contributions to be credited to the employee's individual CalPERS retirement account. The employee is not responsible for any liability, obligation, or expense resulting from an employer's non-compliance.

Q11. When is the OOC penalty assessed and how is the payment made?

A penalty is assessed for all OOC assignments exceeding 960 hours within a fiscal year, per assignment. Additionally, your organization will incur a $200 administrative penalty for the fiscal year. This $200 administrative penalty is applied to the entire reporting period, rather than to each individual violation.

Two separate receivables will be generated the following June after the OOC review period: one for all OOC violation penalties and another for the $200 administrative penalty. We encourage you to pay these receivables promptly using the same electronic funds transfer (EFT) process used for paying defined benefit contributions. For more information on using EFT to make payments in myCalPERS, refer to the myCalPERS Electronic Funds Transfer (PDF) student guide.

Q12. Where will the receivables be generated if we report on behalf of other school districts?

OOC receivables are generated to the account that submitted the report. For example, if a County Office of Education (COE) submits a report via their myCalPERS account on behalf of their districts and themselves, any violations found within the report will result in two receivables being generated to the COE's account.

If a school district self-reports OOC hours through their own myCalPERS account, any violations found within the report will result in the receivables being generated to the school district's account.

Q13. Are OOC receivables subject to the EFT mandate?

The EFT mandate does not apply to OOC or administrative penalties, as they are not part of CalPERS retirement compensation reportable. However, our financial office strongly recommends receivables are paid via EFT to ensure timely and accurate posting of payments and to avoid interest penalties.

Compensation Reporting: Temporary Upgrade Pay (TUP) and Payrate

Q14. What is the difference between OOC and temporary upgraded assignment?

OOC is a compliance process created by Gov. Code section 20480 to track and report hours worked in upgraded assignments. Gov. Code section 20480 does not create a new item of reportable compensation or change any existing reporting criteria for TUP or payrates. For more information about Gov. Code section 20480, refer to Understanding Gov. Code Section 20480.

When discussing compensation reporting, we use the term temporary upgraded assignment, as this encompasses reporting scenarios for TUP and increased payrate when working in upgraded assignments of higher duties or a higher position/classification.

Q15. Why are there so many different terms for OOC?

It's important to recognize the diversity among our 3,300+ employers. Each employer uses their own unique terminology, requirements, and stipulations for these temporary upgraded assignments. Some of the most common terms we encounter include:

> Out-of-Class pay, Temporary Upgrade Pay, Acting Pay, Interim Pay, Upgraded Assignment Pay, Upgrade Differential Pay, Temporary Out-of-Class (TOC) Assignment Pay, Higher Duty Pay, Acting Capacity Pay, and Step-Up Pay

These terms can vary significantly in meaning depending on the employer. Some employers may use overlapping terms with different definitions, while others may use multiple terms to describe distinct scenarios for filling various types of vacancies.

Despite the variety of terms and definitions, they all refer to the same fundamental concept: working in a temporary upgraded assignment. OOC is one of many terms used by employers for compensation. However, when reporting compensation for these assignments to us, the only term used is TUP or payrate.

Q16. What compensation can be reported for a member working in a temporary upgraded assignment?

A temporary upgraded assignment is an assignment of an employee who is temporarily placed in an upgraded position, higher classification, or temporarily working fully upgraded duties of an upgraded position or higher classification.

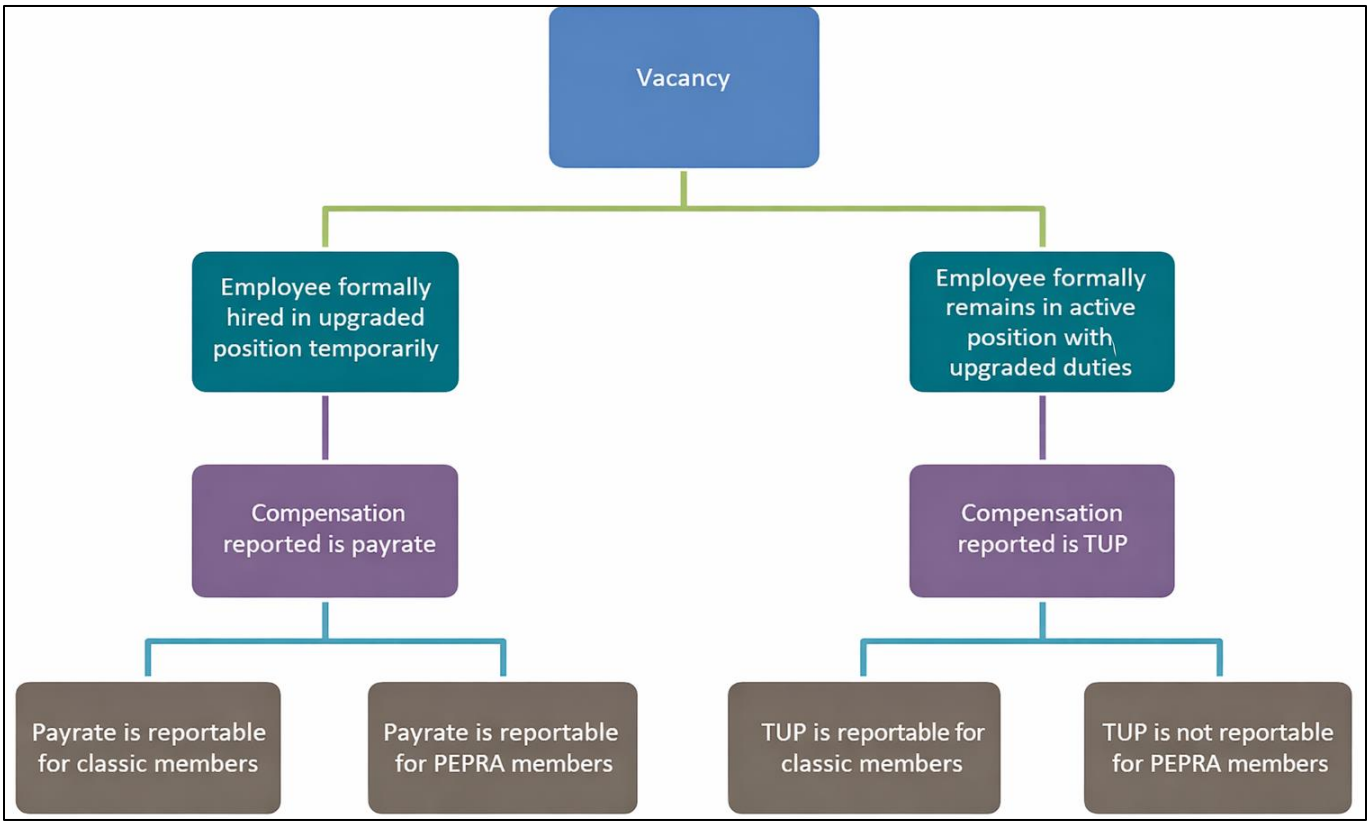
When working in a temporary upgraded assignment, a member can have one of two types of compensation reported depending on the nature of the assignment.

1. Temporary upgrade pay
2. Increased payrate

Q17. How do I determine what type of compensation I should report for an employee in a temporary upgraded assignment?

When an employee is selected to work in a temporary upgraded assignment, the answer always begins with one key factor: a vacancy. The type of vacancy, permanent or temporary, does not matter.

In the flowchart below, there are two scenarios for reporting compensation for an employee in a temporary upgraded assignment. The key distinction is one scenario is focused on being formally placed into the upgraded position on a temporary basis, whereas the other scenario is focused on being temporarily given the upgraded duties of the position.



Key Scenarios for Compensation Reporting:

1. Scenario 1: Employee formally placed into the upgraded position on a temporary basis

    - The employee is formally placed in the upgraded position on a temporary basis performing 100% of duties.

      They assume all the benefits and responsibilities of the upgraded position, including all special compensation available to the group or class the position falls under.

Note: If the employee is formally placed into the upgraded position temporarily, they no longer qualify for special compensation items they were eligible for in their original position. If they change bargaining groups, they are no longer eligible for special compensation under the original bargaining group.

- Compensation Reporting:
    - Since the employee was formally placed into the higher position temporarily, they will receive the payrate of that position pursuant to a PAPS.
    - The upgraded payrate is reportable for both classic and PEPRA members.

2. Scenario 2: Employee remains in their active position with temporarily upgraded duties
    - The employee formally keeps their current position but is temporarily tasked with performing 100% of the duties of the upgraded position.
    - They receive TUP for the additional duties.
    - There is no change in their job position or bargaining group, only the duties they are performing.
    - Compensation reporting:
        - TUP is reported for this scenario.
        - TUP is only reportable for classic members, not for PEPRA members**.**

To be fully reportable, TUP and payrate require additional criteria to be met. Refer to **Q18** and **Q19** for additional information.

Q18. What are the reporting criteria for TUP?

TUP is an item of special compensation listed and defined in California Code of Regulations (CCR) 571 for classic members. This is additional compensation paid to an employee who is temporarily performing the full duties of an upgraded position/higher classification.

TUP has its own definition and reporting criteria that must be met to be fully reportable for pensionable purposes. The following are key criteria for TUP:

- **Eligibility:** Pursuant to CCR 571(b), for TUP to be reportable it must be included in a written labor agreement or MOU that meets all nine criteria of CCR 571(b) and aligns with the definition of TUP in CCR 571.
    - CCR 571(a)(3), TUP is defined as: "Compensation to employees who are required by their employer or governing board or body to work in an upgraded position/classification of limited duration."
    - Must be available to all members in the group or class.

Note: One person is not a group or class.

- TUP is only reportable for classic members. It is excluded from CCR 571.1, an exclusive list of special compensation items for PEPRA members, therefore making it unreportable for PEPRA members.

- **Conditions of Payment:** The TUP policy must have clear conditions of payment proving this is additional compensation, and detailing exactly how the TUP will be calculated for all employees when assigned the duties of the temporary upgraded assignment.
  - Examples:
    - "TUP will be calculated at 5% additional compensation to the employee's active position base payrate of…"
    - "TUP will be additional compensation, calculated as the difference between the base payrate of the active position and the payrate of the first step of the higher position."
- **100% of Duties:** An employee must perform 100% of the duties of the upgraded position to report TUP. An employee who simultaneously performs their current duties along with additional duties of the upgraded position is not eligible for TUP.
- **Documentation:** Upon request by a CalPERS representative, an employer must provide supporting documentation for each temporary upgraded assignment, such as a Personnel Action Form (PAF), to verify the nature of the higher-level duties, calculation of TUP, and showing the assignment is for a limited duration with a start and end date.

Q19. What are the requirements to report an increased payrate when working in a temporary upgraded assignment?

When an employee is formally placed into the upgraded position on a temporary basis, you will report an increased payrate instead of TUP. Payrate is not an item of special compensation, therefore reportable payrates are not governed by all the same criteria as TUP.

- **Eligibility:** A policy included in a written labor agreement is not required to report an increased payrate for working in a temporary upgraded assignment, although it is encouraged. If you already have a TUP policy in the written labor agreement, it is important to identify which policy will be reported as TUP to us and which will be reported as increased payrate. A policy should follow the key criteria below:
  - Clearly indicate the employee will be formally hired into the upgraded position on a temporary basis.
  - Must be available to everyone in the group or class.

    Note: One person is not a group or class.

    - Increased payrate when working in a temporary upgraded assignment is reportable for classic and PEPRA members.

- **Conditions of Payment:** The upgraded payrate must be clearly defined and align with the rate listed on a PAPS. The conditions of payment should specify the member will be placed into the upgraded position as listed on the PAPS, including the exact step they will be placed.
- **100% of Duties:** An employee must perform 100% of the duties of the upgraded position to report the increased payrate. An employee who simultaneously performs their current duties along with additional duties of the upgraded position is not eligible to have their increased payrate reported.
- **Documentation:** Upon request by a CalPERS representative, an employer must provide supporting documentation, such as a PAF, for each temporary upgraded assignment. This is utilized to verify the nature of the higher-level assignment, the employee was formally placed into the upgraded position temporarily, what position and step the payrate aligns with on the PAPS, and the assignment is for a limited duration with a start and end date.

Completing the Out-of-Class (OOC) Validation Report

Q20. Are contracting public agency and school employers required to notify CalPERS if no employees have worked in an OOC assignment?

Contracting public agency and school employers must notify us within 30 days of the end of each fiscal year, regardless of whether they have OOC assignments to report. To fulfill this requirement and confirm there are no employees to report as working OOC, select "No" for the corresponding fiscal year on the annual Out-of-Class Validation report in myCalPERS. This self-verification process ensures compliance with reporting requirements.

Refer to the myCalPERS Out-of-Class Reporting Student Guide (PDF) for additional information.

Q21. Am I required to submit documentation for OOC assignments if employees worked less than 960 hours?

You are not required to submit documentation for employees who have worked less than 960 hours in an OOC assignment. However, for assignments exceeding 960 hours, you must submit supporting documentation, including salary schedules and written labor agreements outlining the conditions of payment for working OOC, as well as any PAFs related to the assignment.

Q22. For larger agencies, it may take additional time to manually enter each OOC record into myCalPERS. Does myCalPERS provide a file upload process to verify and report records?

Yes, you have the option to report records for OOC assignments by uploading a CSV file into myCalPERS. For additional information and resources on OOC CSV file uploads, refer to the *Reporting Out-of-Class Hours Worked* section of the CalPERS Technical Resources webpage.

Q23. An employee may serve in multiple OOC assignments throughout the fiscal year. Are we required to track all hours worked across the different assignments and report the hours accumulatively, or should we report each assignment separately?

Under Gov. Code section 20480, each OOC assignment is treated separately when tracking total hours worked. If an employee is assigned to multiple qualifying positions throughout the fiscal year, you must report the total hours worked for each position as a separate record.

The OOC penalty will only be assessed once a single position exceeds 960 hours worked. The penalty is not based on the cumulative total of hours worked across multiple OOC positions in a fiscal year.

Only one record should be submitted for each OOC assignment an employee works during a fiscal year. Do not submit separate OOC records split into each payroll reporting period. If multiple records are submitted for the same assignment, all records must be deleted and a single record must be resubmitted for the fiscal year that includes the total hours worked.

Q24. I have PEPRA employees who worked OOC and were paid TUP instead of an increased payrate. Do I need to report them on the annual OOC report since TUP isn't reportable?

You are required to report all employees who worked in an OOC assignment on the annual Out-of-Class Validation report, regardless of whether they are classic or PEPRA members. The purpose of the Out-of-Class Validation report is unique from payroll reporting which impacts a member's pension. Its purpose is to track hours and compensation to ensure compliance with Gov. Code section 20480 and, if applicable, determine any fees or penalties that may be assessed.

For the Out-of-Class Validation report, you must track and report all hours worked in the OOC assignment during the fiscal year. This reporting requirement applies to all employees who worked OOC, regardless of their membership classification or whether or not TUP is considered pensionable compensation for them.

Q25. When completing the Out-of-Class Validation report, how do I complete the *Active Appointment* section?

The *Active Appointment* section is for information related to the employee's permanent assignment, not the temporary/upgraded assignment.

- **Payrate:** Enter the payrate assigned to the employee's original position prior to working in the OOC assignment. This payrate represents the compensation for the employee's permanent position, not the temporary OOC assignment. It should match the rate reported to us before the OOC period and must align with your organization's PAPS. If the payrate increased during the OOC assignment period, record the highest payrate applicable during that time.
- **Total Earnings:** Calculate total earnings based on the payrate the employee would have earned and the hours they were scheduled to work had they remained in their active (permanent) appointment during the OOC period. Do not include overtime earnings since contributions are not

paid on overtime. However, for the temporary assignment overtime hours must still be tracked and reported in the Total Out-of-Class Hours Worked for this Period field. Refer to the myCalPERS Out-of-Class Reporting Student Guide (PDF) for additional information.

Q26. When completing the Out-of-Class Validation report, how do I complete the *Out-of-Class Assignment* section?

The *Out-of-Class Assignment* section is for information related to the employee's temporary OOC assignment.

Payrate refers to the payrate assigned to the employee's temporary OOC position while working in the acting/OOC assignment. This payrate must align with your organization's PAPS. Depending on how the employee was compensated for the OOC assignment, this section should be completed in one of two ways:

1. If the employee was formally placed into the upgraded position temporarily, therefore being paid an increased payrate:
    A. Enter the increased payrate in the **Pay Rate** field.
    B. Total all earnings from the increased payrate and enter the total in the **Total Earnings** field.
    C. Do not record any amount under the *Total Paid Additional Compensation* section for the **Out-of-Class Appointment** field, as all compensation is already included in the increased payrate and reflected in the **Total Earnings** field.
2. If the employee formally remains in their permanent position and was temporarily performing 100% of duties in the upgraded position therefore was paid TUP:
    A. Enter the same payrate that was entered in the *Active Appointment* section in the **Pay Rate** field.
    B. Enter the same total earnings entered in the *Active Appointment* section in the **Total Earnings** field.
    C. Calculate the total TUP amount and record it as special compensation in the *Total Paid Additional Compensation* section for the **Out-of-Class Appointment** field.

Note: For PEPRA members, TUP is not pensionable and should not be reported in myCalPERS as payroll for pensionable purposes. However, it must still be recorded in the annual Out-of-Class Validation report to accurately assess any penalties pursuant to Gov. Code section 20480.

Refer to the myCalPERS Out-of-Class Reporting Student Guide (PDF) for additional information.

Q27. Should other items of special compensation, such as Longevity Pay or Off-Salary-Schedule Pay, be included in the Total Earnings field within the OOC record?

The value reported in the **Total Earnings** field should only reflect base earnings calculated for all payable hours within the OOC reporting period. It should not include overtime or any special compensation, such as Longevity Pay or Off-Salary-Schedule Pay.

Q28. After entering the Out-of-Class Validation record, a penalty for exceeding the 960 hours is displayed. How is the penalty calculated once the position exceeds 960 hours in a fiscal year?

The penalty for OOC assignments is calculated based on the difference between the member/employer contributions that would have been paid if the employee remained in their original position and the contributions that should have been paid for the OOC position. Below are two scenarios demonstrating this calculation:

1. **Scenario 1: PEPRA Member**

   An employer's labor agreement specifies TUP for employees in acting or OOC assignments. The employee is a PEPRA member who worked eight months (1,386 hours) and received TUP at the rate of 10% of base pay. Since TUP is not eligible for pension reporting for PEPRA members, the employer did not submit TUP to CalPERS.

   Original Position (Assistant City Manager):
   Payrate: $8,000/month
   Total base earnings: $64,000
   Member contribution (7%): $4,480
   Employer contribution (28%): $17,920
   Total contributions: $22,400

   OOC Position (City Manager):
   Payrate: $8,000/month
   Total base earnings reported to CalPERS: $64,000
   TUP received but not reported to CalPERS: $6,400
   Total compensation paid: $70,400
   Member contribution if all compensation were reported (7%): $4,928
   Employer contribution if all compensation were reported (28%): $19,712
   Total contributions: $24,640

   Penalty Calculation: The penalty is three times the difference in contributions:
   ($24,640 - $22,400) × 3 = $6,720

2. **Scenario 2: Classic Member**

   An employer's labor agreement specifies TUP is earned for employees in temporary upgraded assignments. The employee is a classic member who worked eight months (1,200 hours) and received TUP at the rate of 10% of base pay. Since the employee is a classic member, TUP was reported to CalPERS. The employee also worked 50 hours of overtime during the reporting period.

   Original Position (Associate Secretary):
   Payrate: $32.50/hour
   Total base earnings: $39,000 (1,200 hours × $32.50)
   Member contribution (7%): $2,730

Employer contribution (28%): $10,920
Total contributions: $13,650

OOC Position (Associate Secretary II):

Payrate: $32.50/hour (matches payrate reported to CalPERS)
Total base earnings reported to CalPERS: $39,000
TUP reported to CalPERS: $3,900
Overtime compensation not reported to CalPERS: $1,625 (50 hours × $32.50)
Total OOC hours: 1,250
Member contribution for reported compensation (7%): $3,003
Employer contribution for reported compensation (28%): $12,012
Total contributions: $15,015

Government Code Section 20480

Out-of-Class (OOC) Reporting Frequently Asked Questions

January 2026

