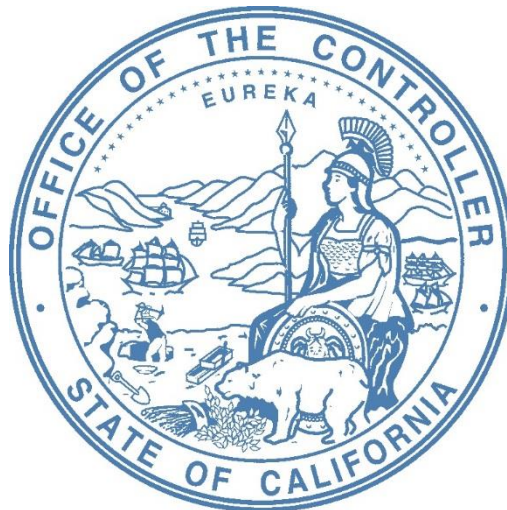


State of California

***Government
Compensation
in California
Program***

2017 Reporting Instructions



BETTY T. YEE

California State Controller's Office

Table of Contents

Introduction – Report Preparation Information	2
I. Intent of the Report	2
II. General Reporting Requirements	2
III. Detailed Reporting Requirements	3
Section A. Report Identification and Contact Information	3
Step A1: Entity Name.....	3
Step A2: Save As Filename.....	3
Step A3: Human Resources Web Page.....	3
Step A4: Employees Hold More Than One Position?.....	4
Step A5: Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?.....	4
Step A6: Preparer Contact Information.....	4
Section B. Pay and Benefit Data for Each Employee	5
Step B1: Elected Officials.....	5
Step B2: Department.....	5
Step B3: Classification.....	6
Step B4: Multiple Positions Footnote.....	6
Step B5: Annual Salary Minimum.....	8
Step B6: Annual Salary Maximum.....	8
Step B7: Total Wages Subject to Medicare (Box 5 of W-2): Annual Regular Pay.....	9
Step B8: Total Wages Subject to Medicare (Box 5 of W-2): Overtime Pay.....	9
Step B9: Total Wages Subject to Medicare (Box 5 of W-2): Lump Sum Pay.....	9
Step B10: Total Wages Subject to Medicare (Box 5 of W-2): Other Pay.....	9
Step B11: Applicable Defined Benefit Pension Formula.....	10
Step B12: Employer Contribution: Retirement Plan – Employees’ Share Paid by Employer.....	10
Step B13: Employer Contribution: Defined Benefit Plan – Employer’s Share.....	10
Step B14: Employer Contribution: Deferred Compensation/Defined Contribution Plan.....	11
Step B15: Employer Contribution: Health, Dental, Vision.....	13

Introduction – Report Preparation Information

The State Controller's Office (SCO) is pleased to present the Government Compensation in California (GCC) reporting instructions for calendar year 2017. These reporting instructions provide guidance on completing and submitting the GCC report to the SCO.

I. Intent of the Report

The intent of the GCC report is to capture pay and benefit information for every compensated employee who received a W-2 for calendar year 2017, and for all board members (compensated or uncompensated):

- Report compensation information for:
 - Board members – compensated or uncompensated;
 - Full-time employees;
 - Part-time employees;
 - Temporary employees; and
 - Seasonal employees.
- If you did not have any paid employees who received a W-2 for the calendar year, then submit a GCC report that contains the department and classifications of your board members. For example, even if a special district did not issue any W-2's for the calendar year, a GCC report listing board members is still required.
- Do not report information on positions filled by independent contractors. For clarification of employee vs. contractor, refer to *Internal Revenue Service Publication 15-A, Employer's Supplemental Tax Guide*, at <https://www.irs.gov/pub/irs-pdf/p15a.pdf>
- Do not include any pay reported on IRS Form 1099.

II. General Reporting Requirements

Due Date:

The reporting due date is provided on the GCC alert letter regarding the *2017 Government Compensation in California Report*.

Format:

Report templates are available on SCO's website: https://www.sco.ca.gov/ard_locinstr_gcc_reporting.html.

The templates provided on SCO's website are the only report format that can be used.

Select the appropriate employer type from the list in the directory.

To submit a completed GCC report using File Transfer Protocol (FTP), refer to the FTP Instructions available on SCO's website: https://www.sco.ca.gov/ard_locinstr_gcc_reporting.html

III. Detailed Reporting Requirements

Section A. Report Identification and Contact Information

This is the header portion of the GCC report:

State Controller's Office - Local Government Programs and Services Division Local Government Compensation Report - Calendar Year 20xx Refer to the 20xx GCC Reporting Instructions for more details			Preparer Contact Information	
Entity Name			Preparer Name	
Human Resources Web Page			Phone Number	
Employees Hold more than One Position?	(Enter 'Yes' or 'No')	'Save As' Filename	E-mail Address	
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?	(Enter 'Yes' or 'No')			

Step A1: Entity Name

For the “Entity Name” field, select your entity name from the drop-down list on the report template. Ensure that you have correctly selected your entity, as many entity names are similar to each other.

Step A2: Save As Filename

Before proceeding to the next step, save the GCC report file to your computer. The filename should be the reporting year and your 11 digit unique identification number: 2017-xxxxxxxxxx. Your unique identification number is located on your reporting template embedded in the “Save As” Filename box in **red font**.

This field is automatically populated. Do not alter the data in this field.

For example, the filename for entity ABC, with unique identification number 12345678910, would be **20xx-12345678910.xlsx**, as shown below:

State Controller's Office - Local Government Programs and Services Division Local Government Compensation Report - Calendar Year 20xx Refer to the 20xx GCC Reporting Instructions for more details				
Entity Name	City of ABC			
Human Resources Web Page	http://www.cityofABC.org/hr			
Employees Hold more than One Position?	Yes	(Enter 'Yes' or 'No')	'Save As' Filename	20xx-12345678910.xlsx
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?	Yes	(Enter 'Yes' or 'No')		

Step A3: Human Resources Web Page

Enter the Uniform Resource Locator (URL) for your entity’s human resources web page into the “Human Resources Web Page” field.

If your agency does not have a Human Resources web page, you can enter “None” or leave the field blank.

Step A4: Employees Hold More Than One Position?

- Select “Yes” or “No” from the drop-down list:
 - Yes – indicates that your entity had employees who held more than one position concurrently during the course of the calendar year.
 - No – indicates that your entity did not have any employees who held more than one position concurrently during the course of the calendar year.

Step A5: Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?

- Select “Yes” or “No” from the drop-down list:
 - Yes – indicates that amounts reported in the “Defined Benefit Plan: Employer’s Share” column include payment made toward the retirement plan’s unfunded liability.
 - No – indicates that amounts reported the “Defined Benefit Plan: Employer’s Share” column include normal cost payments only.

State Controller's Office - Local Government Programs and Services Division			
Local Government Compensation Report - Calendar Year 20xx			
Refer to the 20xx GCC Reporting Instructions for more details			
Entity Name	<input type="text"/>		
Human Resources Web Page	<input type="text"/>		
Employees Hold more than One Position?	(Enter 'Yes' or 'No')	'Save As' Filename	<input type="text"/>
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability?	(Enter 'Yes' or 'No')		

Step A6: Preparer Contact Information

- In the “Preparer Name” field, enter the name of the individual who is preparing the report and can be contacted to answer questions regarding the data reported.
- In the “Phone Number” field, enter the phone number – including the area code – of the report preparer.
- In the “Email Address” field, enter the email address of the report preparer.

Preparer Contact Information	
Preparer Name	John Doe
Phone Number	(123) 456-7890
E-mail Address	john.doe@entityABC.org

Section B. Pay and Benefit Data for Each Employee

This is the compensation detail portion of the GCC report. Each row represents an employee who received a W-2 for the calendar year (or an uncompensated board member).

The GCC report contains protected cells. **Do not reformat cells in the spreadsheet. This may cause your report to be rejected.** Do not cut and paste pay and benefit information into the spreadsheet without ensuring that data elements are consistent with the cell formats shown below. The number of columns in the spreadsheet that you are copying data from must match the number of columns in the GCC reporting template.

					Total Wages Subject to Medicare (Box 5 of W-2):				Applicable Defined Benefit Pension Formula	Employer Contribution:			
Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/ Defined Contribution Plan	Health, Dental, Vision
Alphanumeric 100 Characters Maximum	Alphanumeric 100 Characters Maximum	Numeric 5 Characters Maximum	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Alphanumeric 50 Characters Maximum	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999	Whole Dollars Only Maximum = 99,999,999

Step B1: Elected Officials

- An employee is considered an elected official when their position is attained via public election, or when they are appointed to fill out the remainder of a previously-elected official's term. Individuals serving for multiple entities should only be listed as elected officials for the entities to which they were specifically elected. For example, if an employee is elected to a city council and subsequently appointed as a board member for a special district, they would be listed as an elected official on the city's GCC report; they would not be listed as an elected official on the special district's GCC report.
- In the **Elected Official** column, enter a "Y" if the row represents an elected official position. Leave this column blank for all non-elected officials.
- Elected officials may include, but are not limited to:
 - Assessors
 - Auditor-Controllers
 - Board Members
 - City Attorneys
 - City Council Members
 - Clerks
 - Controllers
 - County Supervisors
 - District Attorneys
 - Mayors
 - Public Defenders
 - Sheriffs
 - Treasurers
 - Tax Collectors

Step B2: Department

In the **Department** column, enter the department name:

- Use alphanumeric characters (100 characters maximum).
- Use proper case (i.e. Administration, Finance, Public Works, etc.).
- **Do not use abbreviations.**

Step B3: Classification

In the **Classification** column, enter the job title or position name:

- Use alphanumeric characters (100 characters maximum).
- Use proper case (i.e. Accountant, Clerk, Director, etc.).
- Use the standard job title or position name for individuals who received a W-2 (or uncompensated board members) for calendar year 2016.
- For stepped classifications, use roman numerals (i.e. Accountant I, Clerk IV, etc.).
- **Do not include employee names, employee numbers, or position numbers.**
- **Do not use abbreviations.**

Step B4: Multiple Positions Footnote

The Multiple Positions Footnote column identifies employees who held multiple positions concurrently during the calendar year. Notations should only be made in this column for employees holding multiple concurrent positions. For employees who held one position throughout the calendar year, leave this column blank (see **Figure 1** on page 8). Assign a unique number (5 digit maximum) to each employee who held multiple concurrent positions, and include it with the listing of each concurrent position held:

- Calculate the total amount for each of the compensation columns (wages and benefits) for all positions concurrently held by a single employee, and place the totals on the line for either the most recently-held position or the position with the highest maximum annual salary (primary line). All subsequent positions (secondary lines) should only list the Department and Classification, with zero (0) as the compensation amount.
- The example in **Figure 2** on page 8 shows an employee who held two positions concurrently during the calendar year: one position was an Accountant I, and the other position was a Clerk II. "246" is the unique identification number for this employee, and it is included with the listing of each concurrent position held by this employee.
- The Multiple Positions Footnote column should be left blank if an employee transferred, promoted, or worked in multiple positions that did not have overlapping dates of service. For example, if an employee was an Accountant I for the first six months of the year, then was promoted to an Accountant II for the remaining six months of the year, do not record the two positions in the Multiple Positions Footnote column. Instead, only report the position that the employee held at the end of the reporting calendar year.

Figure 1

Scenario 1: Employee held one position

Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Wages Subject to Medicare (Box 5 of W-2)				Applicable Defined Benefit Pension Formula	Employer Contribution			
					Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision
Administration	Accountant I		24,000	36,000	31,250	1,500	0	0	2%@55	0	2,500	0	2,000

Employee works in Administration

- Appointed as an Accountant I
- Worked 1/1/2012 to 12/31/2012
- Annual Total Wages Subject to Medicare (Box 5 of W-2) is \$32,750
 - \$31,250 in annual regular pay
 - \$1,500 in overtime pay

Figure 2

Scenario 2: Employee held two positions concurrently during the calendar year

	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Total Wages Subject to Medicare (Box 5 of W-2)				Applicable Defined Benefit Pension Formula	Employer Contribution			
						Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay		Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision
Primary Row	Finance	Accountant I	246	24,000	36,000	31,250	2,250	0	3,000	2%@55	0	2,500	0	2,000
Secondary Row	Administration	Clerk II	246	0	0	0	0	0	0	N/A	0	0	0	0

Employee's Annual Total Wages Subject to Medicare (Box 5 of W-2) is \$36,500

Enter Total Wages Subject to Medicare and Employer Contribution Information for all concurrently held positions on one primary row using the most recently appointed position or the position with the highest maximum annual salary.

Use subsequent rows for information related to other concurrently held positions. Enter only position-related information on this row (Department, Classification, Annual Salary Minimum/Maximum, Pension Formula). Enter zeros for wage information and employer contribution information.

- Appointed as an Accountant I in Finance
- Worked 1/1/2012 to 12/31/2012
- \$20,250 in regular pay
- \$2,250 in overtime pay

- Also appointed as a Clerk II in Administration
- Worked 1/1/2012 to 5/31/2012
- \$11,000 in regular pay
- \$3,000 in incentive pay

Calculations:

\$20,250 **Accountant I**
 + \$11,000 **Clerk II**
\$31,250 Annual Regular Pay
 \$2,250 overtime pay
 + \$3,000 incentive pay
\$36,500 Total Wages

Step B5: Annual Salary Minimum

In the **Annual Salary Minimum** column, enter the minimum annual base salary for the employee's position:

- Use whole dollars only.
- To calculate the annual minimum salary from hourly wages, convert hourly pay to equivalent full-time pay, including part-time employees (i.e. multiply the minimum base hourly wage by full-time hours).
- Do not include additional compensation (i.e. overtime pay, incentive pay, etc.).
- Enter zero if there is no salary schedule associated with the employee's position.

Step B6: Annual Salary Maximum

In the **Annual Salary Maximum** column, enter the maximum annual base salary for the employee's position:

- Use whole dollars only.
- To calculate the annual maximum salary from hourly wages, convert hourly pay to equivalent full-time pay, including part-time employees (i.e. take the maximum base hourly wage and multiply by full-time hours).
- Do not include additional compensation (i.e. overtime pay, incentive pay, etc.).
- Enter zero if there is no salary schedule associated with the employee's position.

Total Wages Subject to Medicare (Box 5 of W-2)

- **Total Wages Subject to Medicare** (Box 5 of W-2) only includes wages that are subject to Medicare taxes. Deductions subtracted from gross pay to calculate Total Wages Subject to Medicare (Box 5 of W-2) are not captured by the GCC report (i.e. pretax medical deductions).
- For instructions regarding cafeteria allowances, see **Step B15** on page 14.
- If an employee held a position that did not have wages subject to Medicare taxes, then use the amount reported in Box 1 of that employee's W-2. Add back any deferrals and deductions (i.e., pretax contributions to 401K, 403B, or similar) that would have been Medicare-taxable.
 - For information on positions that are not subject to Medicare taxes, refer to *Internal Revenue Service Publication 15-A, Employer's Supplemental Tax Guide*: <https://www.irs.gov/pub/irs-pdf/p15a.pdf>
 - For information on benefits not subject to Medicare taxes, refer to *Internal Revenue Service Publication 15-B, Employer's Tax Guide to Fringe Benefits*: <https://www.irs.gov/pub/irs-pdf/p15b.pdf>

Step B7: Total Wages Subject to Medicare (Box 5 of W-2): Annual Regular Pay

In the **Regular Pay** column, enter the dollar amount paid to an employee for working regular hours:

- Use whole dollars only.
- Enter zero if the employee did not earn regular pay.

Step B8: Total Wages Subject to Medicare (Box 5 of W-2): Overtime Pay

In the **Overtime Pay** column, enter the dollar amount paid to an employee for overtime worked:

- Use whole dollars only.
- Enter zero if the employee did not earn overtime pay.

Step B9: Total Wages Subject to Medicare (Box 5 of W-2): Lump Sum Pay

In the **Lump Sum Pay** column, enter the dollar amount paid to an employee for lump sum pay:

- Use whole dollars only.
- Enter zero if the employee was not given lump sum pay.
- Lump sum pay includes one-time cash outs such as paid excess vacation/sick leave.

Step B10: Total Wages Subject to Medicare (Box 5 of W-2): Other Pay

In the **Other Pay** column, enter the dollar amount paid to an employee for any compensation not reported as regular pay, overtime pay, or lump sum pay. "Other pay" includes, but is not limited to, car allowances, meeting stipends, incentive pay, bonus pay, retention pay, hazard pay, bilingual pay, and on-call pay:

- Use whole dollars only.
- Enter zero if the employee did not earn other pay.

Employer Contributions: Pension Systems

There are two types of pension systems:

- Defined benefit system – benefits are predetermined by a formula that is based in part on the employee's age at retirement, final average salary, and length of service. The employer's contributions are determined on the basis of benefits to be paid.
- Defined contribution system – the rate of contribution by the employer, and sometimes by the employee, is fixed. Therefore, the employee's pension benefit will be whatever amount the accumulated contributions, plus investment earnings, will provide at retirement.

The diagram in **Figure 3** on page 13 shows the two types of pension systems, and illustrates which employer contribution amounts are to be reported in Steps B12 through B14 for each plan.

An employee's pension plan may be funded by separate monetary contributions from two sources – the employer and the employee. Occasionally, the employer will make a monetary contribution to the employee's share.

The GCC report only captures the amounts paid by the employer; it does not include employee contributions.

Step B11: Applicable Defined Benefit Pension Formula

In the **Applicable Defined Benefit Pension Formula** column, enter the defined benefit pension formula for employees under a defined benefit plan. If a formula is entered in this column, enter the employer contribution amounts in the "Defined Benefit Plan – Employer's Share" column:

- Use alphanumeric characters (50 characters maximum).
- Enter "N/A" if the position does not have a defined benefit pension formula.
- If providing a formula entry, include a percentage representation and an age. (i.e. 2% @ 55)

Step B12: Employer Contribution: Retirement Plan – Employees' Share Paid by Employer

In the **Retirement Plan – Employees' Share Paid by Employer** column, enter the dollar amount paid by the employer, on behalf of the employee, towards the employee's share of retirement costs:

- Use whole dollars only.
- Enter zero if there is no employer contribution.
- For example: Employee's share is 7% and employer paid 2% of that 7%. Enter the dollar amount (the dollar value of the 2%) for the employer's share of the contribution.
- Include amounts the employer paid on behalf of the employee; do not include any amounts that the employee paid.

Step B13: Employer Contribution: Defined Benefit Plan – Employer's Share

In the **Defined Benefit Plan – Employer's Share** column, enter the required employer contribution (dollar amount) paid by the employer towards the employee's defined benefit plan. This amount may or may not include payments made toward the retirement plan's unfunded liability. Each employer can determine how to proceed based upon what is most practical. Refer to **Step A5** on page 5 to ensure the information entered this column is consistent with the response to **Step A5**. If a dollar amount is entered in this column, then enter the corresponding formula in the "Applicable Defined Benefit Pension Formula" column:

- Use whole dollars only.
- Enter zero if there is no employer contribution.

Step B14: Employer Contribution: Deferred Compensation/Defined Contribution Plan

Deferred compensation: An employee has deductions from their salary deposited into a deferred compensation plan such as 401(a), (b), (k), 403(b), and 457 plans. The employer provides matching contributions to the plan.

For example: An employee contributes \$2,000 annually to a 401(k); the employer matches that contribution. Enter \$2,000 in the “Employer Contribution: Deferred Compensation/Defined Contribution Plan” column.

Defined contribution: An employer contributes a percentage of an employee’s salary to an investment fund, regardless of whether the employee contributes. Convert that percentage to an annual dollar amount and enter.

For example: An employer pays 7% of an employee’s \$50,000 annual salary. Enter \$3,500 ($7\% \times \$50,000$) in the “Employer Contribution: Deferred Compensation/Defined Contribution Plan” column.

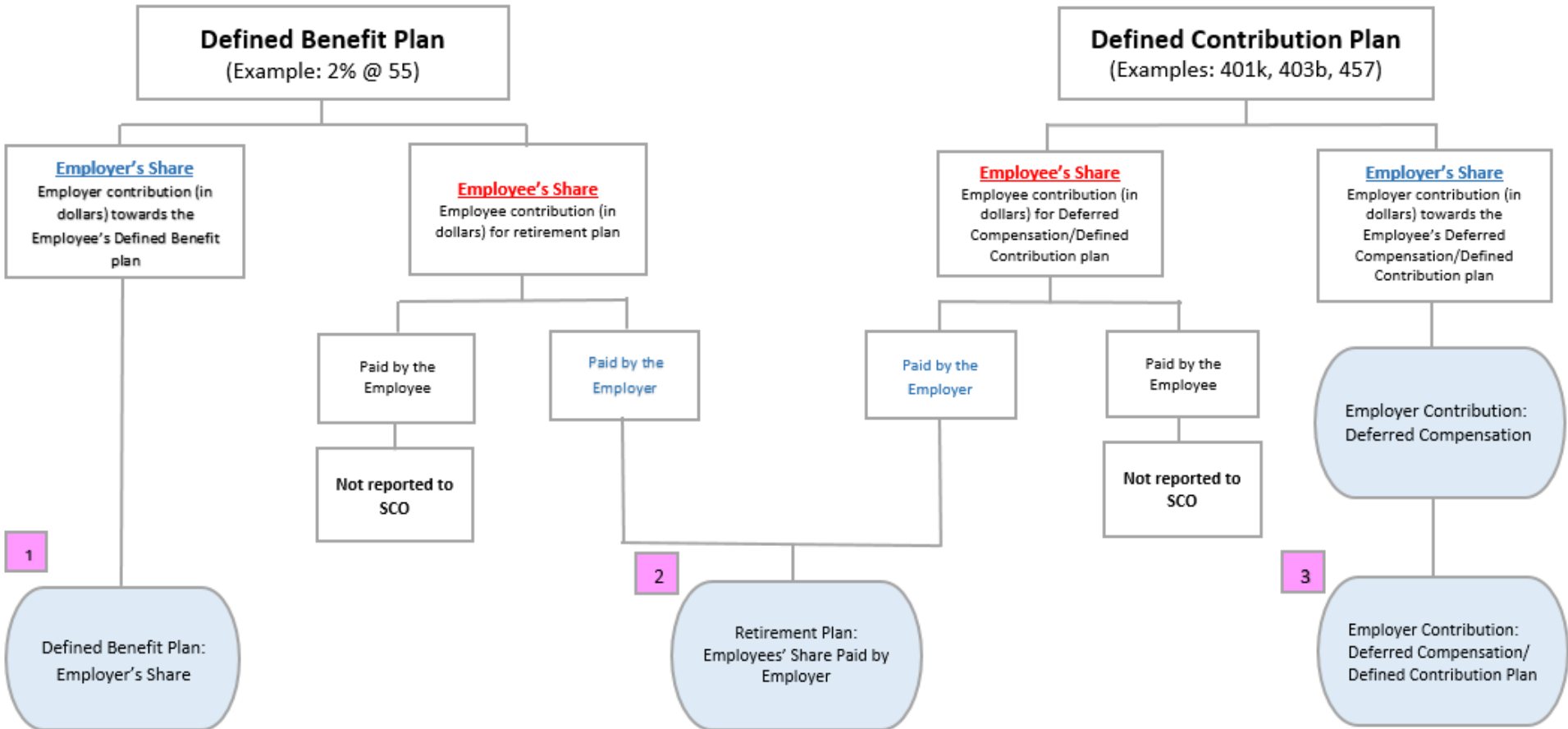
In the **Deferred Compensation/Defined Contribution Plan** column, enter the dollar amount paid by the employer towards the employee’s deferred compensation/defined contribution plan. This includes deferred compensation/defined contribution plans such as 401(a), (b), (k), 403(b), and 457 plans:

- Use whole dollars only.
- Enter zero if there is no employer contribution.

Figure 3

Line #	Elected Official Enter 'Y'	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	-- Total Wages Subject to Medicare (Box 5 of W-2): --			Applicable Defined Benefit Pension Formula	"----- Employer Contribution: -----"			
							Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay	Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision

Pension Systems



Step B15: Employer Contribution: Health, Dental, Vision

In the **Health, Dental, Vision** column, enter the dollar amount paid by the employer towards the employee's Health, Dental, and/or Vision care plans:

- Use whole dollars only.
- If the employer provides a cafeteria allowance, then report the used portion in the "Health, Dental, Vision" column and report any unused portion in the "Other Pay" column.
 - For example: If an employee received a \$1,000 cafeteria allowance, but only used \$800 of the allowance, then \$800 should be reported in the "Health, Dental, Vision" column, and the unused \$200 of the allowance should be reported in the "Other Pay" column (see **Step B10** on page 10).
- Enter zero if there is no employer contribution.
- This is an example of a completed GCC report:

State Controller's Office - Local Government Programs and Services Division												Preparer Contact Information			
Local Government Compensation Report - Calendar Year 20xx															
Refer to the 20xx GCC Reporting Instructions for more details															
Entity Name: <u>City of ABC</u>												Preparer Name: <u>John Doe</u>			
Human Resources Web Page: <u>http://www.cityofABC.org/hr</u>												Phone Number: <u>(123) 456-7890</u>			
Employees Hold more than One Position? <u>Yes</u> (Enter 'Yes' or 'No')												Save As' Filename: <u>20xx-12345678910.xlsx</u>			
Do the amounts in the Defined Benefit Plan column include payment toward the pension unfunded liability? <u>Yes</u> (Enter 'Yes' or 'No')												E-mail Address: <u>john.doe@cityofABC.org</u>			
Please identify the employees holding more than one position by using the 'Multiple Positions Footnote' column.												----- Employer Contribution: -----			
-- Total Wages Subject to Medicare (Box 5 of W-2) --															
Line #	Elected Official Enter 'Y'	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay	Applicable Defined Benefit Pension Formula	Retirement Plan: Employees' Share Paid by Employer	Defined Benefit Plan: Employer's Share	Deferred Compensation/Defined Contribution Plan	Health, Dental, Vision
1.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
2.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
3.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
4.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
5.	Y	Governing Body	Council Member		0	0	0	0	0	0	N/A	0	0	0	0
6.		Administration	City Manager		200,000	300,000	300,000	0	0	5,000	2%@55	5,000	10,000	0	0
7.		Administration	Accountant I	246	24,000	36,000	31,250	2,250	0	3,000	2%@55	0	2,500	0	2,000
8.		Payroll	Clerk II	246	18,000	24,000	0	0	0	0	2%@55	0	0	0	0
9.		Planning	Senior Planner		50,000	80,000	60,000	0	0	2,000	2%@55	1,500	3,500	0	0
10.		Engineering	City Engineer		100,000	200,000	150,000	0	15,000	0	2%@55	2,000	7,000	0	0
11.		Community Services	Director		50,000	150,000	80,000	0	0	0	Too Many Formulas to List	3,000	5,000	0	0
12.															
13.															

These reporting instructions are located on the SCO website at:
https://www.sco.ca.gov/ard_locinstr_gcc_reporting.html

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Government Compensation Unit
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