



District Business and Advisory Services

Judy Lee Kershaw, Director - DBAS: 408-453-6599

Bulletin: 20-003

Date: July 25, 2019

To: District Chief Business Officers
District Fiscal Directors
District Personnel and Payroll Directors
Charter School Administrators

From: Nghia Do, District Business Advisor


Re: **Action Required:** Refund of Non-Member Contributions from California State Teachers' Retirement System (CalSTRS)

The District Business and Advisory Services (DBAS) has received the 2nd group of refunds resulting from the CalSTRS data conversion clean up work completed during Spring 2019 (DBAS Bulletin 19-018). Attached is a listing of employer and member contributions as identified by CalSTRS. The detail is presented by district.

In accordance with the attached report, DBAS has processed the total amount of employer and employee contributions due to each school district. Funds have been transferred to the following fund-objects:

- Dependent school districts: 010-9920
- Fiscally Accountable/Independent school districts: 010-9920
- Charter schools: payments were made through Automated Clearing House (ACH)

ACTION REQUIRED:

 Districts and Charters:

1. The refund of prior fiscal year employer contribution expenditures should be accounted for as revenue in the current fiscal year (CSAM Procedure 560). Districts are responsible for re-classifying the refunds to an appropriate revenue object code.
2. Districts should use Voluntary Deductions code (VD/C) 8112 to return the employee contributions to those individuals who were identified as non-members by CalSTRS.

Please distribute this memo within your District as deemed appropriate.

FY2018-19 STRS CONTRIBUTION REFUNDS - DEPENDENT SCHOOL DISTRICTS

Report Unit Number	Report Unit Name	Member Contribution
43104	ALUM ROCK UNION ELEMENTARY SD	14,604.12
43107	BERRYESSA UNION ELEMENTARY SD	258.95
43108	CAMBRIAN SD	-
43109	CAMPBELL UNION ELEMENTARY SD	680.38
43112	EVERGREEN ELEMENTARY SD	544.00
43113	FRANKLIN-MCKINLEY ELEMENTARY SD	(115.91)
43117	LAKESIDE JOINT SD	-
43119	LOMA PRIETA JOINT UNION ELEMENTARY SD	-
43120	LOS ALTOS ELEMENTARY SD	17.90
43121	LOS GATOS UNION ELEMENTARY SD	(228.02)
43122	LUTHER BURBANK SD	-
43126	MORELAND ELEMENTARY SD	29.60
43128	MOUNT PLEASANT SD	891.21
43129	MOUNTAIN VIEW WHISMAN SD	377.01
43130	OAK GROVE ELEMENTARY SD	2,112.85
43131	ORCHARD ELEMENTARY SD	-
43136	SARATOGA UNION ELEMENTARY SD	36.96
43137	SUNNYVALE SD	91.96
43139	UNION ELEMENTARY SD	232.49
43140(ACE)		60.64
43151	CAMPBELL UNION HIGH SD	(20.89)
43152	EAST SIDE UNION HIGH SD	7,554.35
43153	FREMONT UNION HIGH SD	883.05
43156	LOS GATOS-SARATOGA JOINT UNION HIGH SD	(127.31)
43157	MOUNTAIN VIEW-LOS ALTOS UNION HIGH SD	4,802.52
43162	METROPOLITAN EDUCATION DIST	1,342.62
43171	FOOTHILL DE ANZA CCD	1,247.89
43172	GAVILAN JOINT CCD	127.17
43175	WEST VALLEY-MISSION COM COLL DIST	1,667.47
43176	SAN JOSE EVERGREEN CCD	19,377.15
43181	PALO ALTO UNIFIED SD	638.71
43182	SAN JOSE UNIFIED SD	7,826.99
43183	GILROY UNIFIED SD	1,139.52
43184	MORGAN HILL UNIFIED SD	562.16
43185	MILPITAS UNIFIED SD	3,942.54
43188	SANTA CLARA UNIFIED SD	4,251.90
43190	SANTA CLARA COE	1,830.58
TOTAL		76,640.56

DEPENDENT		(24,174.78)
FISCAL ACCT		(52,405.14)
CHARTERS		(60.64)
TOTAL		(76,640.56)

RICTS

Employer Contribution	Total Refunded Contributions
15,082.39	29,686.51
267.04	525.99
-	-
701.68	1,382.06
561.01	1,105.01
(119.48)	(235.39)
-	-
-	-
18.46	36.36
(235.13)	(463.15)
-	-
30.53	60.13
919.06	1,810.27
388.81	765.82
2,178.91	4,291.76
-	-
38.13	75.09
94.87	186.83
239.76	472.25
62.53	123.17
(21.54)	(42.43)
7,790.84	15,345.19
947.59	1,830.64
(131.27)	(258.58)
4,952.56	9,755.08
1,384.70	2,727.32
1,314.46	2,562.35
131.20	258.37
4,090.82	5,758.29
21,256.62	40,633.77
658.68	1,297.39
6,946.84	14,773.83
1,221.61	2,361.13
579.74	1,141.90
4,065.81	8,008.35
4,384.77	8,636.67
1,887.83	3,718.41
81,689.83	158,330.39

(25,014.13)	(49,188.91)
(56,613.17)	(109,018.31)
(62.53)	(123.17)
(81,689.83)	(158,330.39)

FY2018-19 STRS CONTRIBUTION REFUNDS - DEPENDENT SCHOOL DISTRICTS

Report Unit Number	Report Unit Name	Member Contributions	Employer Contributions	Total Refunded Contributions
43107	BERRYESSA UNION ELEMENTARY SD	258.95	267.04	525.99
43108	CAMBRIAN SD	-	-	-
43109	CAMPBELL UNION ELEMENTARY SD	680.38	701.68	1,382.06
43112	EVERGREEN ELEMENTARY SD	544.00	561.01	1,105.01
43113	FRANKLIN-MCKINLEY ELEMENTARY SD	(115.91)	(119.48)	(235.39)
43117	LAKESIDE JOINT SD	-	-	-
43119	LOMA PRIETA JOINT UNION ELEMENTARY SD	-	-	-
43120	LOS ALTOS ELEMENTARY SD	17.90	18.46	36.36
43121	LOS GATOS UNION ELEMENTARY SD	(228.02)	(235.13)	(463.15)
43122	LUTHER BURBANK SD	-	-	-
43126	MORELAND ELEMENTARY SD	29.60	30.53	60.13
43128	MOUNT PLEASANT SD	891.21	919.06	1,810.27
43129	MOUNTAIN VIEW WHISMAN SD	377.01	388.81	765.82
43130	OAK GROVE ELEMENTARY SD	2,112.85	2,178.91	4,291.76
43131	ORCHARD ELEMENTARY SD	-	-	-
43136	SARATOGA UNION ELEMENTARY SD	36.96	38.13	75.09
43137	SUNNYVALE SD	91.96	94.87	186.83
43139	UNION ELEMENTARY SD	232.49	239.76	472.25
43151	CAMPBELL UNION HIGH SD	(20.89)	(21.54)	(42.43)
43153	FREMONT UNION HIGH SD	883.05	947.59	1,830.64
43156	LOS GATOS-SARATOGA JOINT UNION HIGH SD	(127.31)	(131.27)	(258.58)
43157	MOUNTAIN VIEW-LOS ALTOS UNION HIGH SD	4,802.52	4,952.56	9,755.08
43162	METROPOLITAN EDUCATION DIST	1,342.62	1,384.70	2,727.32
43181	PALO ALTO UNIFIED SD	638.71	658.68	1,297.39
43183	GILROY UNIFIED SD	1,139.52	1,221.61	2,361.13
43184	MORGAN HILL UNIFIED SD	562.16	579.74	1,141.90
43185	MILPITAS UNIFIED SD	3,942.54	4,065.81	8,008.35
43188	SANTA CLARA UNIFIED SD	4,251.90	4,384.77	8,636.67
43190	SANTA CLARA COE	1,830.58	1,887.83	3,718.41
TOTAL		24,174.78	25,014.13	49,188.91

FY2018-19 STRS CONTRIBUTION REFUNDS - FISCALLY ACCOUNTABLE/INDEPENDENT

Report Unit Number	Report Unit Name	Member Contributions	Employer Contributions	Total Refunded Contributions
43104	ALUM ROCK UNION ELEMENTARY SD	14,604.12	15,082.39	29,686.51
43152	EAST SIDE UNION HIGH SD	7,554.35	7,790.84	15,345.19
43171	FOOTHILL DE ANZA CCD	1,247.89	1,314.46	2,562.35
43172	GAVILAN JOINT CCD	127.17	131.20	258.37
43175	WEST VALLEY-MISSION COM COLL DIST	1,667.47	4,090.82	5,758.29
43176	SAN JOSE EVERGREEN CCD	19,377.15	21,256.62	40,633.77
43182	SAN JOSE UNIFIED SD	7,826.99	6,946.84	14,773.83
TOTAL		52,405.14	56,613.17	109,018.31

FY2018-19 STRS CONTRIBUTION REFUNDS - CHARTER SCHOOLS

Report Unit Number	Report Unit Name	Member Contributions	Employer Contributions	Total Refunded Contributions
43186	DOWNTOWN COLLEGE PREP-SAN JOSE USD	-	-	-
43240	ACE CHARTER	60.64	62.53	123.17
TOTAL		60.64	62.53	123.17