

# BUDGET LETTER

	<b>NUMBER:</b> 16-21
<b>SUBJECT:</b> 2017-18 SALARIES AND WAGES SPREADSHEET (AUTHORIZED POSITIONS AND COST ESTIMATES)	<b>DATE ISSUED:</b> AUGUST 3, 2016
<b>REFERENCES:</b> STATE ADMINISTRATIVE MANUAL SECTIONS 6415, et seq., AND BUDGET LETTER 15-22	<b>SUPERSEDES:</b> BL 15-20

TO: Agency Secretaries  
 Department Directors  
 Departmental Budget and Accounting Officers  
 Department of Finance Budget and Accounting Staff

FROM: DEPARTMENT OF FINANCE

**BUDGET OFFICERS ARE REQUESTED TO FORWARD A COPY OF THIS BUDGET LETTER TO DEPARTMENTAL PERSONNEL OFFICERS.**

This Budget Letter (BL) provides departments with instructions for preparing the 2017-18 Salaries and Wages Spreadsheet (Schedule 7A).

**Note: Departments must build the 2017-18 Salaries and Wages publication from the final 2016-17 Salaries and Wages spreadsheets that will be provided electronically by your Department of Finance (Finance) budget analyst.**

<i>Deadlines and Deliverables</i>	
<p><b>On or before August 26, 2016</b></p>	<p>Departments must complete and return the</p> <ul style="list-style-type: none"> <li>▪ Hard copy of the Salaries and Wages spreadsheet, and</li> <li>▪ Electronic version of the Salaries and Wages spreadsheet</li> <li>▪ Attachment D</li> </ul> <p>Departments must provide copies of the following backup documentation:</p> <ul style="list-style-type: none"> <li>▪ Schedule 8 Report</li> <li>▪ Supplementary Schedule 8 Report</li> <li>▪ Schedule 8 Summary (Form 33)</li> <li>▪ Blanket Balance Position Expenditure Report</li> </ul>

## I. SALARIES AND WAGES SPREADSHEET

Position and salary information is compiled and maintained on an Excel spreadsheet. An electronic file created from the final 2016-17 Salaries and Wages spreadsheet will be distributed to departments by their Finance budget analyst soon (see Attachment A for a mocked up sample of the spreadsheet). Departments must reconcile position and salary information, and **complete and return the following documents along with all required backup documentation to their Finance budget analyst no later than August 26, 2016:**

- Hard copy of the Salaries and Wages spreadsheet
- Electronic version of the Salaries and Wages spreadsheet
- Attachment D

Departments must submit copies of the following backup documentation with the Salaries and Wages documents:

- Schedule 8 Report
- Supplementary Schedule 8 Report
- Schedule 8 Summary (Form 33)
- Blanket Balance Position Expenditure Report

## II. STATE CONTROLLER REPORTS

The State Controller's Office (SCO) has released the following reports directly to departments:

- Supplementary Schedule 8 Report
- Blanket Balance Position Expenditure Report

**Any adjustments made to these reports must be reflected on the Salaries and Wages spreadsheet** in accordance with the guidelines outlined in the State Administrative Manual (SAM) Sections 6415, et seq. Please note that at this time, SAM has not been updated to reflect the abolishment of Government Code 12439. Attachment B describes the documents used by departments to develop the Salaries and Wages Publication.

## III. BUDGET POSITION TRANSPARENCY

Chapter 28, Statutes of 2015 (Senate Bill 98) abolished Government Code section 12439. The SCO will no longer publish the Preliminary/Final Vacant Abolished Positions Report.

The Budget Position Transparency analysis occurs biennially and was last completed as part of the 2016-17 Governor's Budget process. This adjustment will not be reflected in the Schedule 7A this year.

## IV. SALARIES AND WAGES SPREADSHEET PREPARATION

### Definitions of Terms:

1. **Career Executive Assignment Positions**—Reflect the salary range for all Career Executive Assignment (C.E.A.) positions as follows: C.E.A. A = \$6,453 - \$9,277; C.E.A. B = \$8,985 - \$10,703; and C.E.A. C = \$9,978 - \$11,329. Maximum rate for physicians, attorneys, and engineers is \$14,409.

2. **Merit Salary Adjustments**—Merit Salary Adjustment (MSA) expenditure projections, except for C.E.A. positions, are included on the Schedule 8 by the SCO. C.E.A. salary levels must be adjusted manually in the Salaries and Wages spreadsheet to reflect the proper levels noted above. The current 2016-17 Budget does not include statewide funding for MSAs. Any net costs incurred by departments for this purpose must be absorbed within existing resources.
3. **Permanent Employees**—Generally, all permanent employees (full-time and part-time) must fill authorized and established positions. Permanent positions should not be budgeted in blanket authorizations on an ongoing basis.
4. **Salary Range**—Include a corresponding salary range for each classification. Within each segment of the Salaries and Wages spreadsheet, sort positions in descending order according to the **minimum step of the salary range**.
5. **Partial-Year Authorizations**—Positions that are authorized for less than a full fiscal year must reflect the **net position count** and the **net associated dollars**. For example, a position established with an effective date of January 1, 2017, would reflect 0.5 in the 2016-17 position column and half the positions salary range in the 2016-17 expenditures column.
6. **Temporary Help Authorizations**—Display positions for all three years, including positions for student assistants, seasonal, and other personnel used for temporary purposes if they are not filling a permanent authorized position. Generally departments should not include permanent employees (full-time or part-time) in the blanket though this is allowed to meet short term needs of the department such as succession planning. These staff should be moved from the blanket to permanent positions as soon as possible. Permanent intermittent positions may be in blanket. Ensure the position equivalent and dollar value are based on realistic usage; do not create a position value if the dollar value will not result in hiring a person.
7. **Overtime**—Budget overtime as a separate line entry. Do not display positions for overtime.
8. **Reorganizations**—Reorganizations that are proposed for the 2017-18 Budget must first be approved by Finance. Upon Finance’s approval, reflect a condensed version of proposed reorganizations in the Governor’s Budget documents, not in the Salaries and Wages spreadsheet.
9. **Limited-Term Positions**—Limited-term positions previously approved will remain in effect until their expiration date. These positions will continue to be footnoted on the 7A spreadsheet until expired. However Finance is no longer approving new limited-term positions pursuant to Budget Letter 15-22. If an increase in temporary resources is necessary to support short-term workload, limited-term expenditure authority, without authorized positions, will be considered to meet operational needs.
10. **Continuously Vacant Positions**—Chapter 28, Statutes of 2015, abolished Government Code section 12439. As a result, the State Controller’s Office will no longer publish the Preliminary/Final Vacant Abolished Positions Report. Positions vacant for six or more consecutive pay periods during the previous fiscal year were not abolished. Departments are encouraged to monitor situations where positions are chronically vacant to meet other operating expenses and may delete them from the SCO payroll roster in preparation for the next biennial budget position transparency adjustment.

11. **Vacant Positions**—Reflect vacant positions at the first step of the appropriate classification, except for positions within interchangeable classes. Reflect vacant positions with interchangeable classes at the minimum step of the: (a) lowest salary range for groups consisting of two classes, (b) middle salary range for groupings which contain an odd number of classes, or (c) lowest salary range of the lower of the two middle classes for groupings which contain an even number of classifications in excess of two.
12. **Standard Abbreviations (Attachment C)**—Use only the abbreviations in the attached listing.
13. **Salary Adjustments**—The 2016-17 funding adjustments for salary changes, including any General Salary Increases ratified by the Legislature, were centrally carried by Finance in the 2016 Budget Act. These salary adjustments will be distributed to departments through a forthcoming Employee Compensation Adjustments BL. Therefore, departments **must not** include any General Salary Increases within the 2015-16, 2016-17, or 2017-18 columns of the Schedule 7A. Collective bargaining agreements can be viewed on the CalHR website <http://www.calhr.ca.gov/state-hr-professionals/Pages/bargaining-contracts.aspx>.

### **Definitions of Totals and Subtotals:**

1. **Totals, Authorized Positions**—Number of positions authorized by the Legislature. This must tie to the reconciled Schedule 8 Summary (Form 33) and should reflect past year actual expenditures. The past year amount and total positions should also be reflected in past year salaries and wages total in Hyperion (after the past year adjustment is made in a baseline budget adjustment).
2. Include the following subtotal lines below the **TOTALS, AUTHORIZED POSITIONS** line:
  - Regular/Ongoing Positions
  - Temporary Help
  - Overtime

Do not include a subtotal line that displays zero for positions and dollars for all three years.

**NEW:** Unlike the past two years, the adjustment to tie to the Hyperion Current Service Level is not needed. Therefore, the FI\$Cal Current Service Level Adjustment and BASELINE POSITIONS total lines have been removed from the Schedule 7A. Budget Position Transparency and BASELINE BUDGETED POSITIONS lines are also not to be displayed in the Schedule 7A.

### **V. SALARIES AND WAGES RECONCILIATION**

**NEW:** To assist with the Schedule 7A reconciliation, departments must complete and submit Attachment D to their Finance budget analyst.

### **Roster Summary Section:**

For lines 1 and 2, use the totals from the source documents as indicated on the form. For line 3, use a year-end report that shows actual past year expenditures for temporary help and overtime, and estimate expenditures for those categories for current and budget years. For line 4, subtract any limited-term positions that will fall off the roster that were not automatically adjusted. If there are any other adjustments that need to be made that were not included on the source documents (1, 2, or 3), please include a crosswalk for your Finance budget analyst.

For line 5, enter the amount from the “Total Adjustments” line from the ENACTED BUDGET, Expenditures by Category section found on the Finance website:

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
<b>PERSONAL SERVICES</b>						
Baseline Positions	50.5	63.5	63.5	\$3,973	\$4,861	\$4,861
Budget Position Transparency	-	-7.8	-7.8	-	-681	-681
<b>Total Adjustments</b>	<b>-1.4</b>	<b>-1.0</b>	<b>-1.0</b>	<b>-92</b>	<b>121</b>	<b>121</b>
<b>Net Totals, Salaries and Wages</b>	<b>49.1</b>	<b>54.7</b>	<b>54.7</b>	<b>\$3,881</b>	<b>\$4,301</b>	<b>\$4,301</b>
Staff Benefits	-	-	-	1,299	2,022	1,991
<b>Totals, Personal Services</b>	<b>49.1</b>	<b>54.7</b>	<b>54.7</b>	<b>\$5,180</b>	<b>\$6,323</b>	<b>\$6,292</b>
<b>OPERATING EXPENSES AND EQUIPMENT</b>				<b>\$2,897</b>	<b>\$3,350</b>	<b>\$3,323</b>
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$8,077</b>	<b>\$9,673</b>	<b>\$9,615</b>

**7A Reconciliation Section:**

1. Start with the Authorized Positions from last year’s Schedule 7A, Totals Authorized Positions line.

Accountant Trainee	0.4	1.0	1.0	3,305-3,941	40,320	42,336
Temporary Help	0.6	-	-	(42,395)	-	-
Overtime	-	-	-	(6,949)	-	-
Totals, Administration	4.8	7.0	7.0	\$236,541	\$452,952	\$468,056
<b>TOTALS, AUTHORIZED POSITIONS</b>	<b>49.1</b>	<b>62.5</b>	<b>62.5</b>	<b>\$3,881,804</b>	<b>\$4,843,126</b>	<b>\$4,929,903</b>
FISCAL Current Service Level Adjustment	-	1.0	1.0	-	17,874	-68,903
<b>BASELINE POSITIONS</b>		<b>63.5</b>	<b>63.5</b>		<b>\$4,861,000</b>	<b>\$4,861,000</b>
<i>Regular/Ongoing Positions</i>	41.4	63.5	63.5	3,331,145	4,861,000	4,861,000
<i>Temporary Help</i>	7.7	-	-	530,774	-	-
<i>Overtime</i>	-	-	-	19,885	-	-
Budget Position Transparency	-	-7.8	-7.8	-	-681,000	-681,000
<b>BASELINE BUDGETED POSITIONS</b>		<b>55.7</b>	<b>55.7</b>		<b>\$4,180,000</b>	<b>\$4,180,000</b>

2. Enter the amount from the “Total Adjustments” line from the ENACTED BUDGET, Expenditures by Category section found on the Finance website, same as for the Roster Summary Section.

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
<b>PERSONAL SERVICES</b>						
Baseline Positions	50.5	63.5	63.5	\$3,973	\$4,861	\$4,861
Budget Position Transparency	-	-7.8	-7.8	-	-681	-681
<b>Total Adjustments</b>	<b>-1.4</b>	<b>-1.0</b>	<b>-1.0</b>	<b>-92</b>	<b>121</b>	<b>121</b>
<b>Net Totals, Salaries and Wages</b>	<b>49.1</b>	<b>54.7</b>	<b>54.7</b>	<b>\$3,881</b>	<b>\$4,301</b>	<b>\$4,301</b>
Staff Benefits	-	-	-	1,299	2,022	1,991
<b>Totals, Personal Services</b>	<b>49.1</b>	<b>54.7</b>	<b>54.7</b>	<b>\$5,180</b>	<b>\$6,323</b>	<b>\$6,292</b>
<b>OPERATING EXPENSES AND EQUIPMENT</b>				<b>\$2,897</b>	<b>\$3,350</b>	<b>\$3,323</b>
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$8,077</b>	<b>\$9,673</b>	<b>\$9,615</b>

3. Remove expiring limited term positions. This should include those positions that have an expiration date of 6/30/2016 for past year, and 6/30/2017 for current year. Any remaining limited term positions should be footnoted at the end of the Schedule 7A.

If you have any questions regarding this BL, please contact your Finance budget analyst.

/s/Veronica Chung-Ng

Veronica Chung-Ng  
Program Budget Manager

Attachments

Sample Salaries and Wages Spreadsheet

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ORGANIZATIONAL UNIT  Classification	NUMBER OF POSITIONS			EXPENDITURES		
	Filled 2015-16	Authorized 2016-17	Proposed 2017-18	Actual 2015-16  (Salary Range)	Estimated 2016-17	Proposed 2017-18
<b>Administration</b>						
Exec Secretary	1.0	1.0	1.0	\$9,399-10,472	\$125,664	\$125,664
C.E.A. A	0.4	1.0	1.0	6,296-9,051	75,552	75,552
Treasury Prog Mgr II	1.0	1.0	1.0	5,974-7,422	88,800	89,064
Treasury Prog Mgr I	3.2	3.0	3.0	5,181-6,437	221,610	226,382
Assoc Treasury Prog Officer	4.7	5.0	5.0	4,488-5,618	275,044	285,800
Assoc Govtl Prog Analyst	1.0	1.0	1.0	4,488-5,618	57,252	60,117
Exec Asst	1.0	1.0	1.0	3,354-4,198	40,674	42,096
Staff Services Analyst <sup>1,2</sup>	6.9	10.0	10.0	2,873-4,671	424,109	447,153
Office Techn-Typing <sup>2</sup>	1.5	4.0	4.0	2,740-3,429	134,038	140,745
Limited Exam/Appt Candidate	0.2	-	-	2,740-3,429	-	-
Temporary Help	1.2	0.8	0.8	(54,398)	38,434	38,434
Overtime	-	-	-	(8,341)	-	-
<b>TOTALS, AUTHORIZED POSITIONS</b>	<b>22.1</b>	<b>27.8</b>	<b>27.8</b>	<b>\$1,298,666</b>	<b>\$1,481,177</b>	<b>\$1,531,007</b>
<i>Regular/Ongoing Positions</i>	20.9	27.0	27.0	1,235,927	1,442,743	1,492,573
<i>Temporary Help</i>	1.2	0.8	0.8	54,398	38,434	38,434
<i>Overtime</i>	-	-	-	8,341	-	-

<sup>1</sup> 3.0 positions limited-term to 12/31/2018.

<sup>2</sup> 1.0 position limited-term to 12/31/2018.

Schedule 8 reconciled positions and expenditures

**DOCUMENTS USED IN THE DEVELOPMENT  
OF THE SALARIES AND WAGES PUBLICATION**

**Schedule 7A Spreadsheet**—The Schedule 7A spreadsheet represents a summary listing of all authorized regular/ongoing positions by classification within each reporting unit as of a specified point in time. The Schedule 7A spreadsheets display position information authorized as of June 30, 2016.

**Schedule 8**—A listing of approved established regular/ongoing positions with related personnel information, including past year expenditures by class code and estimated expenditures for the current and budget years for each position.

**Supplementary Schedule 8**—A listing of current year and budget year information on employees for which there are no established positions (by Standard Form 607 action) to continue beyond June 30 of the past year or for those positions with an abolished, or a non-existent class code. Past year expenditures, if any, for these employees are displayed on the Schedule 8.

**Blanket Position Expenditure Report**—A listing of established blanket numbers (for overtime, temporary help, seasonal, etc.) with the corresponding dollars and personnel years expended and the remaining balance.

**Standard Form 607**—Standard 607 position documents received by the SCO by June 15 are normally reflected on the SCO's reports.

**Schedule 8 Summary Reconciliation (Form 33)**—This summary schedule is prepared by departments to reconcile the total authorized number of positions listed in the 2015-16 Governor's Budget as amended by the Legislature's actions and the Governor's vetoes. Form 33 can be found here: <http://www.documents.dgs.ca.gov/dgs/fmc/pdf/std033.pdf>

These amendments are reflected in the Final Change Book. Differences in the number of positions are to be explained with references to documents which support the changes (see SAM Section 6448).



**ATTACHMENT C  
BL 16-21**

*Word* ..... *Abbreviation*  
 academic ..... aad  
 academic year ..... acad yr  
 account(s) ..... acct(s)  
 accounting ..... acctg  
 administrative ..... adm  
 administration ..... admin  
 advisor ..... advr  
 affairs ..... affs  
 agricultural ..... agric  
 agriculture ..... agri  
 and ..... &  
 appointment ..... appt  
 apprentice ..... apprt  
 assessment ..... assess  
 assistant ..... asst  
 associate ..... assoc  
 attorney ..... aty  
 automotive ..... auto  
 bilingual—bicultural ..... bi/bi  
 biology ..... biol  
 board ..... bd  
 branch ..... br/brch  
 building ..... bldg  
 bureau ..... bur  
 business ..... bus  
 Dept of Transportation ..... Caltrans  
 captain ..... capt  
 career executive appointment .. C.E.A.  
 center ..... cntr/ctr  
 certification ..... cert  
 chemistry ..... chem  
 clerk ..... clk  
 compensation ..... comp  
 conservation ..... cons  
 construction ..... constrn  
 control ..... cntrl  
 coordinator ..... coord  
 corporate ..... corp  
 corrections ..... corrs  
 correctional ..... corr  
 county ..... co  
 criminal ..... crim  
 curriculum ..... curr/curric  
 data processing ..... DP  
 department ..... dept  
 departmental ..... deptl  
 deputy ..... dep  
 determination(s) ..... determ(s)  
 development ..... dev/developmt  
 developmental ..... develmtl  
 disability ..... dis  
 dispatch ..... disp  
 district ..... dist  
 division ..... div  
 drafting ..... drftg  
 duplicating ..... dup  
 economic ..... econ  
 education ..... ed/educ

*Word* ..... *Abbreviation*  
 electrical ..... elec  
 electronic data processing ..... EDP  
 employee and employer ..... emp/emp  
 employment ..... empt  
 engineer ..... engr  
 engineering ..... engrng  
 environment ..... envirm  
 environmental ..... envirtl  
 equal employment opportunity ... EEO  
 equipment ..... equip  
 evaluation ..... eval  
 examination ..... exam  
 executive ..... exec  
 federal ..... fed  
 federal fund ..... FF  
 field ..... fld  
 general ..... gen  
 government ..... gov  
 governmental ..... govtl  
 handicap ..... hdcp  
 health ..... hlth  
 high occupancy vehicle ..... HOV  
 highway ..... hwy  
 hospital ..... hosp  
 hydraulic ..... hyd  
 hydroelectric ..... hyd  
 identification ..... id  
 information ..... info  
 inheritance ..... inh  
 inspector ..... insp  
 institutional ..... instl  
 instruction ..... inst  
 instructional ..... instl  
 insurance ..... ins  
 intergovernmental ..... intergovtl  
 intermediate ..... inter  
 international ..... intntl  
 junior ..... jr  
 laboratory ..... lab  
 leadership ..... ldrshp  
 legislative ..... legis  
 level of care ..... LOC  
 licensing ..... lic  
 lieutenant ..... lieut  
 machine ..... mach  
 maintenance ..... maint  
 management ..... mgt/mgmt  
 manager ..... mgr  
 managerial ..... mgrl  
 mechanical ..... mech  
 medical ..... med  
 member ..... mbr  
 month ..... mo  
 mountain ..... mt  
 nonsupervisory ..... nonsuprvy  
 occupational ..... occ  
 office ..... ofc  
 officer ..... off/ofcr

*Word* ..... *Abbreviation*  
 operations ..... ops/oper(s)  
 operator ..... opr  
 organization ..... org  
 personnel ..... pers  
 pesticide ..... pest  
 physical ..... phys  
 planner ..... plnr  
 planning ..... plan  
 power ..... pwr  
 prevention ..... prev  
 principal ..... prin  
 processing ..... proc  
 production ..... prod  
 professional(s) ..... prof(s)  
 program(s) ..... pgm/prog(s)  
 project ..... proj  
 property ..... prop  
 psychiatric ..... psych  
 public ..... pub  
 recreation ..... recr  
 record(s) ..... recd(s)  
 registration ..... regis  
 regulatory ..... reg  
 rehabilitation ..... rehab  
 reimbursement ..... reimb  
 representative ..... rep  
 reproduction ..... reprod  
 residential ..... res  
 retirement ..... ret  
 river ..... rvr  
 secretary ..... secty  
 section ..... sec/sect  
 senior ..... sr  
 sergeant ..... sgt  
 service(s) ..... svc(s)  
 social ..... soc  
 southern ..... so  
 specialist ..... spec  
 standards ..... stds  
 statistics ..... stat  
 stenographer ..... steno  
 subdivision ..... sub  
 superintendent ..... supt  
 supervising ..... supvng  
 supervisor ..... supvr  
 supervisory ..... supvry  
 system(s) ..... sys(s)  
 technical ..... tech  
 technician ..... techn  
 technology ..... tech  
 telecommunication ..... telecomm  
 television ..... TV  
 training ..... trng  
 transportation ..... transp  
 veterinary ..... vet  
 vice president ..... VP  
 vocational ..... voc

## SALARIES & WAGES (SCHEDULE 7A) RECONCILIATION FORM

**BU NUMBER/DEPARTMENT NAME**

**DOCUMENTS INCLUDED:**

- |   |       |
|---|-------|
| 1. Salaries & Wages Spreadsheet (Sent electronic copy to Analyst).....    | _____ |
| 2. Salaries & Wages Spreadsheet (Hard Copy) .....                         | _____ |
| 3. Schedule 8.....  | _____ |
| 4. Supplementary Schedule 8.....  | _____ |
| 5. Schedule 8 Summary (Form 33) .....                                     | _____ |
| 6. Blanket Balance Position Exp Report/Dept. Year End Temp Help/OT Report | _____ |

**ROSTER SUMMARY:**

	Current Year	Budget Year
1. Schedule 8	_____	_____
2. Supplementary Schedule 8	_____	_____
3. Department Temp Help Expenditure Report	_____	_____
4. Expiring Limited Term Positions	- _____	- _____
Totals, Authorized Positions per SCO (Roster Total)	_____	_____
5. Last Year's Total Adjustments (Source: 2016-17 <b>Enacted</b> Budget—Expenditure by Category)	+/- _____	+/- _____
Totals, Authorized Positions (7A)	_____	_____

**7A RECONCILIATION:**

	Current Year	Budget Year
1. Last Year's Authorized Positions (Source: 2016-17 7A, Totals, Authorized Positions Line)	_____	_____
2. Last Year's Total Adjustments (Source: 2016-17 <b>Enacted</b> Budget—Expenditure by Category)	+/- _____	+/- _____
3. Expiring Limited Term Positions	- _____	- _____
Totals, Authorized Positions (7A) Ties to Upper Section	_____	_____

DEPARTMENT:

FINANCE BUDGET ANALYST:

PRINCIPAL:

DATE:

DATE:

DATE:

**FINANCIAL OPERATIONS PROCESSING:**

REVIEWED BY:

APPROVED BY:

DATE:

DATE: