

Koker Goodwin & Associates
Annual Compensation Plan by Employee

Prepared on: 6/3/2008

For Fiscal Year Ending 12/31/2008 Version 1

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Sort Field	Last Increase Date	Next Increase Date	Grade	Current Hourly Rate	Current Annual Salary	Current Compa Ratio	P	I	P	Rank	Merit %	Mo. Since Last Inc.	Adj. Merit %	O	Merit Increase Base Salary Percent	Lump Sum Amount	Projected Hourly Rate	Projected Annual Salary	Projected Compa-Ratio	2008 Payroll Expense	
BIMo1	Black, Monica			Salary	Human Resources			VP Of Human Resources													
BIMo2	01/01/2007	01/01/2008	15		\$125,000.00	109.8%	5	3	0	0.50%	12	0.00%	0.50%	\$625.00	0.00%	\$0.00	\$0.00	\$125,625	110.4%	\$125,625	
DoNo1	Dolan, Nora			Salary	Human Resources			Human Resources Manager													
DoNo2	03/08/2007	03/08/2008	12		\$71,000.00	99.3%	3	3	0	3.50%	12	0.00%	3.50%	\$2,485.00	0.00%	\$0.00	\$0.00	\$73,485	102.8%	\$73,071	
GeSh1	George, Shirley I			Salary	Human Resources			Employment Manager													
GeSh2	07/19/2007	07/19/2008	13		\$73,250.00	89.0%	1	3	0	6.50%	12	0.00%	6.50%	\$4,761.25	0.00%	\$0.00	\$0.00	\$78,011	94.8%	\$75,234	
JeJe1	Jeffries, Jerry			Salary	Human Resources			Trainer													
JeJe2	05/31/2007	05/31/2008	9		\$52,375.00	108.5%	4	3	0	2.00%	12	0.00%	2.00%	\$1,047.50	0.00%	\$0.00	\$0.00	\$53,423	110.7%	\$52,986	
LeKa1	Le, Kahn			Hourly	Human Resources			Payroll & Benefits Administrator													
LeKa2	02/01/2007	02/01/2008	6	16.30	\$33,904.00	99.9%	3	3	0	3.50%	12	0.00%	3.50%	\$1,185.60	0.00%	\$0.00	\$16.87	\$35,090	103.4%	\$34,991	
LeMi1	LeDente, Mike J			Salary	Human Resources			Benefits Manager													
LeMi2	07/17/2007	07/17/2008	12		\$67,215.00	94.0%	2	3	0	5.00%	12	0.00%	5.00%	\$3,360.75	0.00%	\$0.00	\$0.00	\$70,576	98.7%	\$68,615	
MaLu1	Martinez, Luana E			Hourly	Human Resources			Receptionist													
MaLu2	04/16/2007	04/16/2008	4	12.40	\$25,792.00	93.8%	2	3	0	5.00%	12	0.00%	5.00%	\$1,289.60	0.00%	\$0.00	\$13.02	\$27,082	98.5%	\$26,652	
McTo1	McPherson, Tom			Salary	Human Resources			Training Manager													
McTo2	01/04/2008	01/04/2009	12		\$61,415.00	85.9%	1	3	0	6.50%	0	0.00%	0.00%	\$0.00	0.00%	\$0.00	\$0.00	\$61,415	85.9%	\$61,415	
MoRo1	Moses, Rochelle			Hourly	Human Resources			Administrative Assistant													
MoRo2	03/27/2007	03/27/2008	6	15.95	\$33,176.00	97.7%	3	3	0	3.50%	12	0.00%	3.50%	\$1,164.80	0.00%	\$0.00	\$16.51	\$34,341	101.2%	\$34,050	
ShMa1	Shogren, Marc D			Hourly	Human Resources			Benefits Specialist													
ShMa2	07/09/2007	07/09/2008	7	16.90	\$35,152.00	92.5%	2	3	0	5.00%	12	0.00%	5.00%	\$1,747.20	0.00%	\$0.00	\$17.74	\$36,899	97.1%	\$36,026	
WeJa1	Wells, Janet J			Salary	Human Resources			Trainer													
WeJa2	06/15/2007	06/15/2008	9		\$44,100.60	91.4%	2	3	0	5.00%	12	0.00%	5.00%	\$2,205.03	0.00%	\$0.00	\$0.00	\$46,306	95.9%	\$45,387	
WeMa1	Wesley, Marvin L			Hourly	Human Resources			Benefits Specialist													
WeMa2	05/24/2007	05/24/2008	7	21.35	\$44,408.00	116.8%	5	3	0	0.50%	12	0.00%	0.50%	\$228.80	0.00%	\$0.00	\$21.46	\$44,637	117.4%	\$44,541	

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Total					\$ 666,787.60	98.3%									3.01%	\$20,100.53	0.00%	\$0.00		\$686,888	101.2%	\$678,592	

Koker Goodwin & Associates
CompaRatio Report by Department

Prepared on: 6/3/2008 Revenue \$ 10,000,001 Thru \$ 25,000,000

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Department	Employee Name	Title	Grade	Date In Position	----- Salary Range -----			- Current Salary -		Compa Ratio
					Min	Mid Point	Max	Hourly	Annual	
Department - Human Resources										
Executive - Salary - Full Time										
Human Resources	Black, Monica	VP Of Human Resources	15	04/29/2002	\$85,362.00	\$113,816.00	\$142,270.00	\$125,000.00		109.8%
Total CompaRatio for: Executive - Salary - Full Time								\$125,000.00		<u>109.8%</u>
Exempt - Salary - Full Time										
Human Resources	Wells, Janet J	Trainer	9	06/15/2006	\$38,608.00	\$48,261.00	\$57,913.00	\$44,100.60		91.4%
	Jeffries, Jerry	Trainer	9	05/31/2002	\$38,608.00	\$48,261.00	\$57,913.00	\$52,375.00		108.5%
	LeDente, Mike J	Benefits Manager	12	01/22/2007	\$57,212.00	\$71,515.00	\$85,818.00	\$67,215.00		94.0%
	Dolan, Nora	Human Resources Manager	12	03/08/2006	\$57,212.00	\$71,515.00	\$85,818.00	\$71,000.00		99.3%
	McPherson, Tom	Training Manager	12	01/04/2008	\$57,212.00	\$71,515.00	\$85,818.00	\$61,415.00		85.9%
	George, Shirley I	Employment Manager	13	07/19/2007	\$65,864.00	\$82,331.00	\$98,797.00	\$73,250.00		89.0%
Total CompaRatio for: Exempt - Salary - Full Time								\$369,355.60		<u>93.9%</u>
NonExempt - Hourly - Full Time										
Human Resources	Martinez, Luana E	Receptionist	4	04/16/2007	\$10.58	\$13.22	\$15.86	\$12.40	\$25,792.00	93.8%
	Moses, Rochelle	Administrative Assistant	6	08/11/2003	\$13.06	\$16.32	\$19.58	\$15.95	\$33,176.00	97.7%
	Le, Kahn	Payroll & Benefits Administ	6	02/01/1996	\$13.06	\$16.32	\$19.58	\$16.30	\$33,904.00	99.9%
	Shogren, Marc D	Benefits Specialist	7	09/18/2006	\$14.62	\$18.27	\$21.92	\$16.90	\$35,152.00	92.5%
	Wesley, Marvin L	Benefits Specialist	7	05/24/1999	\$14.62	\$18.27	\$21.92	\$21.35	\$44,408.00	116.9%
Total CompaRatio for: NonExempt - Hourly - Full Time								\$172,432.00		<u>100.6%</u>
Total CompaRatio for: Human Resources								\$666,787.60		<u><u>98.3%</u></u>

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Structured Compensation - Job Description
Payroll & Benefits Administrator

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Department:	Human Resources	Grade:	6
Reports To:	Human Resources Manager	Classification:	Non-Exempt
Supervises:	Direct: 0 Indirect: 0		
Approved By:		Effective Date:	4/26/2005
		Revised Date:	3/5/2008

Role:

To prepare, disburse, maintain, and review payroll, salary adjustments, payroll taxes, and year-end processing; and maintain the human resources database to encompass salary and benefit information.

Major Duties and Responsibilities:

(E) Essential or
(N) Nonessential

- | | | |
|-----|--|---|
| 30% | Maintains the human resources database to include payroll and benefit information; processes payroll and audits payroll reports to ensure accuracy for salary increases, benefit and payroll deductions, and payroll adjustments; responsible for quarter-end and year-end tax deadlines and procedures. | E |
| 25% | Processes monthly reports for the thrift plan, retirement, long-term disability, and life insurance benefits; updates reports to reflect new enrollments, terminations, leaves of absence, contribution, and salary changes, etc. (Reports affect benefit information for employees on a monthly basis and also determine Company contribution for the thrift plan, life insurance, long-term disability, and retirement plans.) | E |
| 20% | Processes IRS reports for testing and compliance to include thrift, retirement, education, and benefits; calculates and verifies other departmental data requirements. | E |
| 10% | Produces annual employee benefits statement as well as other database reporting requirements, which may require integration of human resources database information with Word, Excel, or Access data; assists with database operating procedures as needed. | E |
| 10% | Calculates salaries for six-month and 12-month performance reviews and incentive compensation; communicates to supervisors about performance review deadlines. | E |
| 5% | Performs other related duties as assigned. | N |

Expectations:

1. To process company payroll with 98% or greater accuracy.
2. To ensure benefits are administered with a 95% or greater accuracy rate.
3. To maintain the human resource database including payroll and benefit information with zero errors.
4. To ensure supervisors meet performance review deadlines as specified by department: calculations on performance reviews error free.

Knowledge and Skills:

Experience:	Six months to two years of payroll and benefits experience.
Education:	A high school education or GED.
Interpersonal Skills:	Work normally involves contacts with persons beyond immediate associates generally regarding routine matters for purposes of giving or obtaining information which may require some discussion. Outside contacts take the form of service to the public (customers or vendors) requiring ordinary courtesy in providing assistance and information.

Confidential

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Payroll & Benefits Administrator

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Other Skills:

1. Knowledge and proficient use of Microsoft computer applications to include Word, Excel, and Access; effective verbal and written communication skills; and ability to maintain confidentiality of information as appropriate.
2. Must be capable of operating all types of office equipment including computer, copy machine, fax, and telephone.

This Job Description is not a complete statement of all duties and responsibilities comprising this position.

Employee Signature

Date

Confidential

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Structured Compensation Master Report - by Job
Payroll & Benefits Administrator

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Job Evaluated:

<u>Job Family:</u>	Clerical/Administrative	<u>Grade</u>	6
<u>Classification:</u>	Non-Exempt	<u>Points:</u>	485

Compensable Factors:

Knowledge and Skills

- | | |
|----------------------------|---|
| Experience: | (3) Six months to two years of payroll and benefits experience. |
| Education: | (2) A high school education or GED. |
| Managerial Responsibility: | (1) Has no supervisory/managerial responsibilities but may, on occasion, serve as lead. |
| Interpersonal Skills: | (2) Work normally involves contacts with persons beyond immediate associates generally regarding routine matters for purposes of giving or obtaining information which may require some discussion. Outside contacts take the form of service to the public (customers or vendors) requiring ordinary courtesy in providing assistance and information. |

Problem Solving

- | | |
|-----------------------|---|
| Independent Judgment: | (2) Specific standards and operating procedures provide some options and latitude for independent decision and action. Decisions are usually limited to choosing between two or three known options. Work requires limited analytical ability, judgment, and ingenuity. There is minimal room for discretion. Decisions normally take the form of recommendations (very limited decision-making authority). |
| Mental Process: | (2) Problems encountered are relatively simple in nature, requiring some analysis or research to determine the best solution from a limited number of prescribed options. The job performs interpersonal, analytical or organizational demands which the general population would be able to perform with adequate training. |

Accountability

- | | |
|---------------------------|--|
| Organizational Impact: | (1) Has little or no noticeable authority to make decisions that would impact the overall company goals and objectives and would not have budgetary responsibilities. The impact of the job would generally affect the services or product which an individual customer would receive. |
| Organizational Restraint: | (3) Limited supervision and inspection of work. Errors can be difficult to detect and resolve and/or the consequences of potential errors can be of significance. |

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Salary Range:

	Minimum	Mid Point	Maximum
Bellingham, WA	\$ 13.05	\$16.32	\$ 19.58
Phoenix, AZ	\$ 12.43	\$15.53	\$ 18.64