

Adopted: 1/29/10

## PARAMETERS AND GUIDELINES

Education Code Section 69432.9, Subdivision (b)(3)(C)

Statutes 2000, Chapter 403 (SB 1644)

California Code of Regulations, Title 5, Sections 30007, 30023,  
Subdivisions (a) and (d), and 30026

*Cal Grants*

02-TC-28

### I. SUMMARY OF THE MANDATE

The test claim statute and regulations involve the Ortiz-Pacheco-Poochigian-Vasconcellos Cal Grant Program, which was enacted by the Legislature in 2000 to address Cal Grant awards to students beginning in the 2001-2002 academic year. The Cal Grant program provides funding for California residents based on financial need and academic merit for public or private postsecondary education.

On March 27, 2009, the Commission on State Mandates (Commission) adopted a Statement of Decision finding that the test claim statute and regulations imposes a partially reimbursable state-mandated program upon community college districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission approved this test claim for the following reimbursable activities:

- Calculating a college or community college grade point average pursuant to the instructions in California Code of Regulations, title 5, section 30007. (Ed. Code, § 69432.9, subd. (b)(3)(C), as added by Stats. 2000, ch. 403; Cal. Code Regs, tit. 5, §§ 30007, 30023, subd. (a), and 30026.)
- Certifying under penalty of perjury to the best of his or her knowledge from the school official filing the report that the grade point average is accurately reported and that it is subject to review by the Student Aid Commission or its designee. (Ed. Code, § 69432.9, subd. (b)(3)(C), as added by Stats. 2000, ch. 403; Cal. Code Regs, tit. 5, §§ 30007 and 30026.)
- Completing or correcting a grade point average upon notice that the original submitted grade point average was not complete or correct. (Cal. Code Regs., tit. 5, § 30023, subd. (d).)

These activities apply to community colleges only when: (1) a community college student applies for a Cal Grant Transfer Entitlement award for use at a four year college; (2) a community college student competes for a Competitive Cal Grant A to be held in reserve until the student attends a four year college; or (3) a community college student competes for a Competitive Cal Grant B award, which can be used at the community college.

### II. ELIGIBLE CLAIMANTS

Any "community college district," as defined in Government Code section 17519, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

### **III. PERIOD OF REIMBURSEMENT**

Government Code section 17557, subdivision (e), states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The Long Beach Community College District filed the test claim on June 13, 2003, establishing eligibility for reimbursement on or after July 1, 2001. Therefore costs incurred for compliance with the mandated activities are reimbursable on or after July 1, 2001.

Actual costs for one fiscal year shall be included in each claim. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

There shall be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

### **IV. REIMBURSABLE ACTIVITIES**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

- Calculating a college or community college grade point average pursuant to the instructions in California Code of Regulations, title 5, section 30007. (Ed. Code, § 69432.9, subd. (b)(3)(C), as added by Stats. 2000, ch. 403; Cal. Code Regs, tit. 5, §§ 30007, 30023, subd. (a), and 30026.)
- Certifying under penalty of perjury to the best of his or her knowledge from the school official filing the report that the grade point average is accurately reported and that it is subject to review by the Student Aid Commission or its designee. (Ed. Code, § 69432.9,

subd. (b)(3)(C), as added by Stats. 2000, ch. 403; Cal. Code Regs, tit. 5, §§ 30007 and 30026.)

- Completing or correcting a grade point average upon notice that the original submitted grade point average was not complete or correct. (Cal. Code Regs., tit. 5, § 30023, subd. (d).)

These activities apply to community colleges only when: (1) a community college student applies for a Cal Grant Transfer Entitlement award for use at a four year college; (2) a community college student competes for a Competitive Cal Grant A to be held in reserve until the student attends a four year college; or (3) a community college student competes for a Competitive Cal Grant B award, which can be used at the community college.

## V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

### A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

#### 1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

#### 2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

#### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

#### 4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for

purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

#### 5. Travel

Report the name of the employee traveling for the purpose of the reimbursable activities. Include the date of travel, destination point, the specific reimbursable activity requiring travel, and related travel expenses reimbursed to the employee in compliance with the rules of the local jurisdiction. Report employee travel time according to the rules of cost element A.1., Salaries and Benefits, for each applicable reimbursable activity.

#### B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

### **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>1</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

### **VII. OFFSETTING REVENUES AND REIMBURSEMENTS**

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds, shall be identified and deducted from this

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<sup>1</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

claim. Any community college that uses the revenue from the appropriation in line item 6870-101-0001 of any Budget Act for the activities of calculating and certifying a grade point average and completing and correcting a grade point average pursuant to the Ortiz-Pacheco-Poochigian-Vasconcellos Cal Grant Program must deduct that amount from the costs claimed.

### **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the test claim decision and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

### **IX. REMEDIES BEFORE THE COMMISSION**

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (d), and California Code of Regulations, title 2, section 1183.2.

### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

## COMMISSION ON STATE MANDATES

980 NINTH STREET, SUITE 300  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csmInfo@csm.ca.gov

Exhibit B

February 8, 2011

Mr. Keith Petersen  
SixTen & Associates  
3270 Arena Boulevard, Suite 400-363  
Sacramento, CA 95834

*And Affected State Agencies and Interested Parties (See Enclosed Mailing List)*

RE: **Draft Staff Analysis, Proposed Statewide Cost Estimate, Schedule for Comments, and Hearing Date**

*Cal Grants, 02-TC-28*

Long Beach Community College District, Claimant

Education Code Section 69432.9, Subdivision (b)(3)(C)

Statutes 2000, Chapter 403 (SB 1644)

California Code of Regulations, Title 5, Sections 30007, 30023,

Subdivisions (a) and (d), and 30026

Dear Mr. Petersen:

The draft staff analysis and proposed statewide cost estimate for this matter are enclosed for your review and comment.

### Written Comments

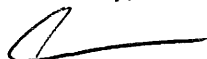
Any party or interested person may file written comments on the draft staff analysis and proposed statewide cost estimate by **Tuesday, March 1, 2011**. Comments filed with the Commission are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. (Cal. Code Regs., tit. 2, § 1181.2.) However, this requirement may also be satisfied by electronically filing documents on the Commission's website. Please see the Commission's website at [http://www.csm.ca.gov/dropbox\\_procedures.shtml](http://www.csm.ca.gov/dropbox_procedures.shtml) for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.2.) If you would like to request an extension of time to file comments, please refer to section 1183.01, subdivision (c)(1), of the Commission's regulations.

### Hearing

This matter is set for hearing on **Thursday, March 24, 2011**, at 9:30 a.m. in Room 447 of the State Capitol, Sacramento, California. The final staff analysis will be issued on or about March 10, 2011. This matter is proposed for the Consent Calendar. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01, subdivision (c)(2), of the Commission's regulations.

Please contact Nancy Patton at (916) 323-8217 if you have questions.

Sincerely,



Drew Bohan  
Executive Director

**ITEM \_\_\_\_**  
**DRAFT STAFF ANALYSIS**  
**STATEWIDE COST ESTIMATE**

Education Code Section 69432.9, Subdivision (b)(3)(C)

Statutes 2000, Chapter 403 (SB 1644)

California Code of Regulations, Title 5, Sections 30007, 30023,  
Subdivisions (a) and (d), and 30026

*Cal Grants*  
02-TC-28

Long Beach Community College District, Claimant

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**STAFF ANALYSIS**

**Background and Summary of the Mandate**

This program involves the Ortiz-Pacheco-Poochigian-Vasconcellos Cal Grant Program, which was enacted by the Legislature in 2000 to address Cal Grant awards to students beginning in the 2001-2002 academic year. The Cal Grant program provides funding for California residents based on financial need and academic merit for public or private postsecondary education.

The Commission on State Mandates (Commission) adopted a Statement of Decision concluding that Education Code section 69432.9, subdivision (b)(3)(C), and sections 30007, 30023, subdivisions (a) and (d), and 30026 of the Student Aid Commission's regulations, constitute a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The claimant filed the test claim on June 13, 2003. The Commission adopted the Statement of Decision on March 27, 2009, and the parameters and guidelines on January 29, 2010. Eligible claimants were required to file initial reimbursement claims with the State Controller's Office (SCO) by August 3, 2010, and late claims by August 3, 2011.

Eligible Claimants and Period of Reimbursement

Community college districts are eligible claimants. The reimbursement period for this new mandate begins July 1, 2001.

**Reimbursable Activities**

The Commission approved the following activities for reimbursement:

- Calculating a college or community college grade point average pursuant to the instructions in California Code of Regulations, title 5, section 30007. (Ed. Code, § 69432.9, subd. (b)(3)(C), as added by Stats. 2000, ch. 403; Cal. Code Regs, tit. 5, §§ 30007, 30023, subd. (a), and 30026.)
- Certifying under penalty of perjury to the best of his or her knowledge from the school official filing the report that the grade point average is accurately reported and that it is subject to review by the Student Aid Commission or its designee. (Ed. Code, § 69432.9, subd. (b)(3)(C), as added by Stats. 2000, ch. 403; Cal. Code Regs, tit. 5, §§ 30007 and 30026.)

- Completing or correcting a grade point average upon notice that the original submitted grade point average was not complete or correct. (Cal. Code Regs., tit. 5, § 30023, subd. (d).)

These activities apply to community colleges only when: (1) a community college student applies for a Cal Grant Transfer Entitlement award for use at a four year college; (2) a community college student competes for a Competitive Cal Grant A to be held in reserve until the student attends a four year college; or (3) a community college student competes for a Competitive Cal Grant B award, which can be used at the community college.

### **Offsetting Revenue Provisions**

Any community college that uses the revenue from the appropriation in line item 6870-101-0001 of any Budget Act for the activities of calculating and certifying a grade point average and completing and correcting a grade point average pursuant to the Ortiz-Pacheco-Poohigian-Vasconcellos Cal Grant Program must deduct that amount from the costs claimed.

### **Statewide Cost Estimate**

Staff reviewed the claims data submitted by three community college districts, and compiled by the SCO. The actual claims data showed that 12 claims were filed for fiscal years 2001-2002, 2002-2003, 2003-2004, and 2005-2006 for a total of \$60,074.<sup>1</sup> Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program:

#### Assumptions

1. *The actual amount claimed for reimbursement may increase if late or amended claims are filed.*

There are 72 community college districts in California. Of those, only three filed reimbursement claims for this program between 2001 and 2006. If other eligible claimants file late or amended claims, the amount of reimbursement claims may exceed the statewide cost estimate. Late claims for this program may be filed until August 3, 2011.

2. *However, it is probable that additional claims will not be filed.*

Only three of the 72 community college districts filed reimbursement claims, and those districts only filed for four fiscal years. Claimant representatives indicate that because the Commission approved only a small portion of the program as reimbursable, and because claimants must offset budget appropriations from those claims, most community college districts are unable to meet the minimum \$1,000 threshold for filing claims.

3. *The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the SCO may reduce any reimbursement claim for this program.*

The SCO may also conduct full field audits on this program, and reduce any claim it deems to be excessive or unreasonable.

#### Methodology

*Fiscal Years 2001-2002, 2002-2003, 2003-2004, and 2005-2006*

The proposed statewide cost estimate for the above-named fiscal years was developed by totaling the 12 reimbursement claims filed with the SCO for these years.

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<sup>1</sup> Claims data reported as of January 14, 2011.



The proposed statewide cost estimate includes four fiscal years for a total of \$60,074 for the *Cal Grants* program. This averages to \$15,019 annually in costs for the state for this four-year period.

Following is a breakdown of estimated total costs per fiscal year:

<b>Fiscal Year</b>	<b>Number of Community College District Claims Filed with SCO</b>	<b>Estimated Cost</b>
2001-2002	3	\$12,848
2002-2003	3	\$18,850
2003-2004	3	\$16,297
2004-2005	0	\$0
2005-2006	3	\$12,079
<b>TOTAL</b>	<b>12</b>	<b>\$60,074</b>

**Staff Recommendation**

Staff recommends that the Commission adopt the proposed statewide cost estimate of **\$60,074** for costs incurred in complying with the *Cal Grants* program.

## Commission on State Mandates

Original List Date: 6/26/2003  
Last Updated: 10/5/2010  
List Print Date: 02/09/2011  
Claim Number: 02-TC-28  
Issue: Cal Grants

### Mailing List

#### TO ALL PARTIES AND INTERESTED PARTIES:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

Mr. Andy Nichols Nichols Consulting 1857 44th Street Sacramento, CA 95819	Tel: (916) 455-3939 Email: andy@nichols-consulting.com Fax: (916) 739-8712
Mr. J. Bradley Burgess Public Resource Management Group 895 La Sierra Drive Sacramento, CA 95864	Tel: (916) 595-2646 Email: Bburgess@mgtamer.com Fax:
Mr. Ed Hanson Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-0328 Email: ed.hanson@dof.ca.gov Fax:
Ms. Donna Ferebee Department of Finance (A-15) 915 L Street, 11th Floor Sacramento, CA 95814	Tel: (916) 445-3274 Email: donna.ferebee@dof.ca.gov Fax: (916) 323-9584
Ms. Jolene Tollenaar MGT of America 2001 P Street, Suite 200 Sacramento, CA 95811	Tel: (916) 443-9136 Email: jolene_tollenaar@mgtamer.com Fax: (916) 443-1766
Ms. Kimberley Nguyen MAXIMUS 3130 Kilgore Road, Suite 400 Rancho Cordova, CA 95670	Tel: (916) 471-5516 Email: kimberleynguyen@maximus.com Fax: (916) 366-4838
Mr. Arthur Palkowitz Stutz Artiano Shinoff & Holtz 2488 Historic Decatur Road, Suite 200 San Diego, CA 92106	Tel: (619) 232-3122 Email: apalkowitz@stutzartiano.com Fax: (619) 232-3264

Mr. Steve Bruckman California Community Colleges Chancellor's Office (G-01) 1102 Q Street Sacramento, CA 95814-6511	Tel: (916) 323-7007 Email: sbruckman@cccco.edu Fax: (916) 322-4783
Mr. Allan Burdick CSAC-SB 90 Service 2001 P Street, Suite 200 Sacramento, CA 95811	Tel: (916) 443-9136 Email: allan_burdick@mgtamer.com Fax: (916) 443-1766
Ms. Juliana Morozumi Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-0328 Email: juliana.morozumi@dof.ca.gov Fax:
Ms. Jill Kanemasu State Controller's Office (B-08) Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 322-9891 Email: jkanemasu@sco.ca.gov Fax:
Ms. Angie Teng State Controller's Office (B-08) Division of Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 323-0706 Email: ateng@sco.ca.gov Fax:
Ms. Cheryl Miller CLM Financial Consultants, Inc. 1241 North Fairvale Avenue Covina, CA 91722	Tel: (626) 484-0660 Email: Cheryl_Miller1241@ca.rr.com Fax: (626) 332-4886
Mr. Jim Spano State Controller's Office (B-08) Division of Audits 3301 C Street, Suite 700 Sacramento, CA 95816	Tel: (916) 323-5849 Email: jspano@sco.ca.gov Fax: (916) 327-0832
Mr. Douglas R. Brinkley State Center Community College District 1525 East Weldon Avenue Fresno, CA 93704-6398	Tel: (559) 244-5901 Email: doug.brinkley@scccd.edu Fax: (559) 243-1949
Mr. Thomas Todd Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-3274 Email: thomas.todd@dof.ca.gov Fax:

Ms. Cindy Vyskocil Long Beach Community College District 4901 East Carson Street Long Beach, CA 90808	Tel: (562) 938-4512 Email Cvyskocil@lbcc.edu Fax:
Mr. Paul Steenhausen Legislative Analyst's Office (B-29) 925 L Street, Suite 1000 Sacramento, CA 95814	Tel: (916) 319-8324 Email Paul.Steenhausen@lao.ca.gov Fax: (916) 324-4281
Mr. Mike Brown School Innovations & Advocacy 11130 Sun Center Drive, Suite 100 Rancho Cordova, CA 95670	Tel: (916) 669-5116 Email mikeb@sia-us.com Fax: (888) 487-6441
Ms. Diana Fuentes-Michel California Student Aid Commission P.O. Box 419026 Rancho Cordova, CA 95741-9026	Tel: (916) 526-8271 Email dmichel@csac.ca.gov Fax: 916-526-8033
Ms. Harmeet Barkschat Mandate Resource Services, LLC 5325 Elkhorn Blvd. #307 Sacramento, CA 95842	Tel: (916) 727-1350 Email harmeet@calsdrc.com Fax: (916) 727-1734
Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589	Tel: (951) 303-3034 Email sandrareynolds_30@msn.com Fax: (951) 303-6607
Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814	Tel: (916) 446-7517 Email robertm@sscal.com Fax: (916) 446-2011
Ms. Beth Hunter Centration, Inc. 8570 Utica Avenue, Suite 100 Rancho Cucamonga, CA 91730	Tel: (866) 481-2621 Email bhunter@centration.com Fax: (866) 481-2682
Mr. Frederick E. Harris California Community Colleges Chancellor's Office (G-01) 1102 Q Street Sacramento, CA 95814-6511	Tel: (916) 324-9508 Email fharris@cccco.edu Fax: (916) 322-4783
Ms. Jeannie Oropeza Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-0328 Email jeannie.oropeza@dof.ca.gov Fax: (916) 323-9530

<p>Mr. David E. Scribner  Max8550  2200 Sunrise Boulevard, Suite 240  Gold River, California 95670</p>	<p>Tel: (916) 852-8970  Email dscribner@max8550.com  Fax: (916) 852-8978</p>
<p>Mr. Jay Lal  State Controller's Office (B-08)  Division of Accounting &amp; Reporting  3301 C Street, Suite 700  Sacramento, CA 95816</p>	<p>Tel: (916) 324-0256  Email JLal@sco.ca.gov  Fax: (916) 323-6527</p>
<p>Ms. Susan Geanacou  Department of Finance (A-15)  915 L Street, Suite 1280  Sacramento, CA 95814</p>	<p>Tel: (916) 445-3274  Email susan.geanacou@dof.ca.gov  Fax: (916) 449-5252</p>
<p>Mr. Keith B. Petersen  SixTen &amp; Associates  3270 Arena Blvd., Suite 400-363  Sacramento, CA 95834</p>	<p>Tel: (916) 419-7093  Email kbpsixten@aol.com  Fax: (916) 263-9701</p>