



RECEIVED
March 3, 2021
**Commission on
State Mandates**

SAN FRANCISCO
275 Battery Street
Suite 1150
San Francisco, CA 94111
TEL 415.543.4111
FAX 415.543.4384

LONG BEACH
115 Pine Avenue
Suite 500
Long Beach, CA 90802
TEL 562.366.8500
FAX 562.366.8505

SAN DIEGO
750 B Street
Suite 2310
San Diego, CA 92101
TEL 619.595.0202
FAX 619.702.6202

SAN RAFAEL
4040 Civic Center Drive
Suite 200
San Rafael, CA 94903
TEL 415.543.4111
FAX 415.543.4384

CHICO
2485 Notre Dame Boulevard
Suite 370-A
Chico, CA 95928
TEL 530.343.3334
FAX 530.924.4784

SACRAMENTO
555 Capitol Mall
Suite 645
Sacramento, CA 95814
TEL 916.978.4040
FAX 916.978.4039

SAN LUIS OBISPO
1065 Higuera Street
Suite 301
San Luis Obispo, CA 93401
TEL 805.980.7900
FAX 916.978.4039

WILLIAM B. TUNICK
Attorney at Law
wtunick@DWKesq.com

San Francisco

March 3, 2021

VIA DROP BOX

Heather Halsey
Executive Director
State of California Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Comments of California School Boards Association
Request to Amend Parameters and Guidelines
Graduation Requirements Program, 11-PGA-03 (CSM-4435)
Education Code Sections 51225.3 and 42238.24
Statutes 1983, Chapter 498; Statutes 2010, Chapter 724
Department of Finance, Requester
Our file 1101-10320

Dear Ms. Halsey:

Our firm represents the California School Boards Association and its Education Legal Alliance ("CSBA") which seeks to submit comments in response to the Commission on State Mandate's February 26, 2021 "Request for Simultaneous Comment on the Request to Amend Parameters and Guidelines and the Application of the Court's Opinion and Judgment in *California School Boards' Association (CSBA) v. State of California* ["CSBA III"]."

I. BACKGROUND

CSBA is a member-driven association composed of nearly 1,000 K-12 school district governing boards and county boards of education throughout California. CSBA supports local board governance and advocates on behalf of school districts and county offices of education. The Education Legal Alliance of CSBA helps to ensure that local school boards retain the authority to fully exercise the responsibilities vested in them by law to make appropriate policy and fiscal decisions for their local education agencies. The Education Legal Alliance represents CSBA's members by addressing legal issues of statewide concern to school districts and county offices of education. The Education Legal Alliance's activities include joining in litigation where the interests of public education are at stake. Relevant here, CSBA, through its ELA was a petitioner in the *CSBA III* litigation.

In its July 25, 2011 request, the Department of Finance ("DOF") stated:

The Department of Finance respectfully requests the Commission on State Mandates to amend the parameters and guidelines for Chapter 498 of the Statutes of 1983 (CSM 4435 Graduation Requirements) ["Parameters and Guidelines"] to reflect the addition of Education Code section 42238.24 by Chapter 724 of the Statutes of 2010 (AB 1610, Assembly Budget). Education Code section 42238.24 requires that state apportionment and select categorical program funding first be used by school districts and county offices of education to offset the classroom teacher salary and benefit costs incurred for courses required by the state. *Further, we request that the effective date for the period of reimbursement resulting from adoption of these amendments reflect the enactment date of the governing statute, which was October 19, 2010.*

DOF proposed that Paragraph IX of the Parameters and Guidelines, be amended to read:

IX. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsetting revenues 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 provided for the current expense of education, including but not limited to, federal, state, and block grant funding listed below, and pursuant to Ed. Code §§ 42238 et seq. (as amended by Stats. 2010, ch. 724, (AB 1610, § 16, eff. Oct. 19, 2010)), including total science teacher costs and indirect costs of providing the second science course, and materials costs of supplying the second science course, as required by Ed. Code section 51225.3 (as amended by Stats. 1983, ch. 498), that are funded by restricted resources as identified in the California Department of Education California School Accounting Manual, shall be identified and deducted from this claim for reimbursement:

- State funds apportioned to districts and county offices of education from the State School Fund pursuant to Ed. Code section 41372;
- State funds provided pursuant to Ed. Code section 2550 et seq.;
- Funding provided in the annual Budget Act for any educational purposes as specified in Ed. Code § 42605, (added by Stats. 2009, Third Extraordinary Session, ch. 12 (SB 4, § 15, eff. Feb. 20, 2009));
- Funds appropriated to school districts from the Schiff-Bustamante Standards-Based Instructions Materials Program (Ed. Code, §§ 60450 et seq., repealed by Stats. 2002, ch. 1168 (AB 1818, §71, eff. Jan 1, 2004));

- Funds appropriated from the State Instructional Materials Fund (Ed. Code, §§ 60240 et seq.);
- And other state and federal funds provided for instructional purposes.

The State Controller's Office (SCO) will adjust the claims for any prior reimbursements received for the Graduations Requirements program from claim submitted for the period beginning October 19, 2010.

If the school district or county office submits a valid reimbursement claim for a new science facility, the reimbursement shall be reduced by the amount of state bond funds, if any received by the school district or county office to construct the new science facility.

As noted in DOF's request, the amendments were based on the enactment of Education Code section 42238.24 ("Section 42238.24"), which states:

Costs related to the salaries and benefits of teachers incurred by a school district or county office of education to provide the courses specified in paragraph (1) of subdivision (a) of Section 51225.3 shall be offset by the amount of state funding apportioned to the district pursuant to this article, or in the case of a county office of education pursuant to Article 2 (commencing with Section 2550) of Chapter 12 of Part 2 of Division 1 of Title 1, and the amount of state funding received from any of the items listed in Section 42605 that are contained in the annual Budget Act. The proportion of the school district's current expense of education that is required to be expended for payment of the salaries of classroom teachers pursuant to Section 41372 shall first be allocated to fund the teacher salary costs incurred to provide the courses required by the state.

Consideration of these amendments was put on hold when CSBA brought a legal challenge regarding the validity of Section 42238.24.

II. ARGUMENT

As the Commission is aware, the facial constitutional challenges to Section 42238.24 were eventually decided by the California Supreme Court in late 2019. (*CSBA v. State of California* (2019) 8 Cal.5th 713 ["*CSBA III*"].) In upholding the constitutionality of Section 42238.24, the Court described the statute as "requiring a portion of state funding provided annually to local education agencies to be used prospectively as 'offsetting revenues'" and as "designat[ing] previously non-mandate education funding as restricted funding at the start of the next fiscal year to satisfy the state's obligation to reimburse school districts for these two mandates." (*Id.*, at p. 719.) It concluded that the Legislature had authority to designate funding as "offsetting" "so long as its chosen method is consistent with Proposition 98 and other constitutional guarantees." (*Id.*, at p. 726.)

This holding was reduced to a judgment entered in Alameda County Superior Court on February 1, 2021 ("Judgment") pursuant to a stipulation between the parties. (Attachment 1.) The Judgment stated:

- (1) Judgment on the second cause of action is entered in favor of respondents pursuant to the ruling by the California Supreme Court.
- (2) In accordance with the Parties' stipulation, EPA funding is not offsetting revenue for the Graduation Requirements mandate under Education Code section 42238.24.
- (3) The first cause of action is dismissed with prejudice.
- (4) The third and fourth causes of action are dismissed without prejudice.

Given the language of Section 42238.24, the Court's holding in *CSBA III*, and the Judgment, CSBA provides the following comments on DOF's proposed amendments:

1. The Parameters And Guidelines Should Conform To Section 42238.24's Language

As noted above, Section 44238.24 allows for offsetting revenue to include two sources of revenue:

- "the amount of state funding apportioned to the district pursuant to this article, or in the case of a county office of education pursuant to Article 2 (commencing with Section 2550) of Chapter 12 of Part 2 of Division 1 of Title 1;" and,
- "the amount of state funding received from any of the items listed in Section 42605 that are contained in the annual Budget Act."

CSBA submits that the Parameters and Guidelines should be amended to reflect this language. However, the amendments submitted by DOF take a broader approach.

The proposed language includes funds apportioned from the State School Fund pursuant to Education Code section 41372.¹ Section 41372, however, is not included in the article – Article 2 – in which Section 42238.24 is found. Given the interconnected complexities of this portion of the Education Code, it is possible that there is overlap between the funding referenced in Article 2 and section 41372. Nonetheless, the language of the Parameters and Guidelines should follow the language of Section 42238.24 – which does not reference Education Code section 41372 – as it is the statutory language which is the basis for the amendments.

The proposed language also includes "other state and federal funds provided for instructional purposes." Again, however, this is beyond the scope of the impact of Section 42238.24 or the ruling in *CSBA III*. Section 42238.24 is very specific as to the two sources of revenue which should be considered offsetting, a characteristic the California Supreme Court recognized in describing the statute as "requiring *a portion of state funding* provided

¹ In the State Controller Office's ("SCO") comments of September 9, 2011, SCO suggests revising this reference to subdivisions (a) and (b) of Education Code section 41372.

annually to local education agencies to be used prospectively as 'offsetting revenues.'" (CSBA III, *supra*, 8 Cal.5th at p. 719, emphasis added.) DOF's proposed expansive language is not justified by the enactment of Section 42238.24 and should not be part of the amendments.²

2. Consistent With The Judgment The Parameters And Guidelines Should Clarify That Funding From The Education Protection Account Shall Not Be Considered Offsetting

While the Court's holding in *CSBA III* addressed the primary constitutional challenge to Section 42238.24, it did not decide a related issue regarding designation of funding from the Education Protection Account ("EPA") as offsetting revenue under Section 42238.24. Instead, this matter was remanded with direction that CSBA be allowed to amend its petition to include this argument.

Upon remand, the parties reached a stipulation which noted:

Although DOF initially identified EPA funding as "potentially offsetting revenue" for the Graduation Requirements mandate during discovery, respondents State of California, DOF, and State Controller, now agree that for purposes of this and any future dispute regarding the Graduation Requirements mandate, EPA funding is not offsetting revenue under Education Code section 42238.24.

Consistent with this stipulation, the Judgment stated: "EPA funding is not offsetting revenue for the Graduation Requirements mandate under Education Code section 42238.24."

Given the language of the Judgment, the Parameters and Guidelines must specify that EPA funds are not offsetting revenue.

3. Changes In Offsetting Revenue Should Be Effective With The 2011-12 Fiscal Year

Section 42238.24 was enacted by Assembly Bill No. 1610. It was signed by the Governor on October 19, 2010, and went into effect immediately as urgency legislation. (Stats. 2010, ch. 724.) DOF's amendments suggest that the calculation of the funding listed in Section 42238.24 as offsetting the costs of the mandate should begin that same day, October 19, 2010. However, *CSBA III* suggests a different result.

CSBA III reviewed the history of both Assembly Bill No. 1610 and Senate Bill No. 856 (Stats. 2010, ch. 719) which were both signed and became effective on October 19, 2010. However, in describing the statutes, the California Supreme Court said:

In 2010, during a period of economic recession, the Legislature enacted two statutes requiring a portion of state funding provided annually to local

² CSBA also agrees with SCO's suggestion to remove reference to the Schiff-Bustamante Standards-Based Instruction Materials Program.

education agencies to be used prospectively as “offsetting revenues” under Government Code section 17557, subdivision (d)(2)(B) to satisfy two existing state reimbursement mandates. (Ed. Code, §§ 42238.24 [Graduation Requirements], 56523, subd. (f) [Behavioral Intervention Plans].) These statutes designate previously non-mandate education funding as restricted funding *at the start of the next fiscal year* to satisfy the state’s obligation to reimburse school districts for these two mandates.

(*CSBA III, supra*, 8 Cal.5th at p. 719, emphasis added.) This statement indicates the Court’s understanding that the change effected by Section 42238.24 would take effect with the 2011-12 fiscal year – “the next fiscal year” after enactment of the two statutes. Thus, the Parameters and Guidelines should indicate that Section 42238.24 should not impact claims for costs incurred prior to the 2011-12 fiscal year or count as offsetting funds received prior to that fiscal year.

4. The Amendments Should Be Limited To Revisions Warranted By Section 42238.24

While the majority of the revisions suggested by DOF appear based on the enactment of Section 42238.24, DOF’s amendments also include other revisions which do not appear to be based on the change in statute. CSBA objects to these additional revisions.

III. CONCLUSION

Based on the above reasons and the SCO’s comments, CSBA respectfully urges the Commission to adopt the following amendment to Paragraph IX of the Parameters and Guidelines to reflect the enactment of Section 42238.24³:

IX. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsetting revenues 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 provided for the current expense of education, including but not limited to, federal, state, and block grant funding listed below, and pursuant to Education Code sections 42238 et seq. (Chapter 724, Statutes 2010, effective October 19, 2010), including total science teacher salary costs, related indirect costs of providing the second science course, and instructional materials costs of supplying the second science course, as required by Education Code section 51225.3 (Chapter 498, Statutes 1983), that are funded by restricted resources as identified in the California Department of Education California School

³ CSBA’s suggested language incorporates language which is found in the current version of the Parameters and Guidelines and to which CSBA otherwise objects; however, CSBA has not proposed revision of those provisions as it would be beyond the scope of the amendments on which the Commission has sought comment, with the exception of the deletion of funding which was repealed in 2009 as noted by SCO’s comments.

Accounting Manual, shall be identified and deducted from this claim for reimbursement:

- State funds apportioned pursuant to Article 2 (commencing with section 42238) of Chapter 7 of Part 24 of Division 3 of Title 2;
- State funds provided pursuant to Education Code sections 2550 et seq.;
- Funding provided in the annual Budget Act for any educational purposes as specified in Education Code section 42605, subdivision (a) (added by Chapter 12, Statutes 2009, effective February 20, 2009). This section was subsequently amended by Chapters 12 and 328, Statutes 2009.
- Funds appropriated from the State Instructional Materials Fund (Education Code, sections 60240 et seq.). This is a continuous appropriation that was amended by Chapter 900, Statutes 2004, effective September 29, 2004.

Funds allocated from the Education Protection Account (Cal. Const., art. XIII, § 36, subd. (e)) shall not be deducted from any claim for reimbursement.

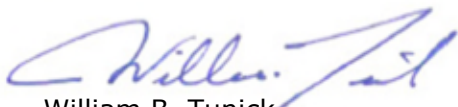
For claims submitted for the period beginning July 1, 2011, the State Controller's Office (SCO) will adjust the claims for reimbursements received after July 1, 2011.

If the school district or county office submits a valid reimbursement claim for a new science facility, the reimbursement shall be reduced by the amount of state bond funds, if any received by the school district or county office to construct the new science facility.

CSBA appreciates the Commission's consideration of its comments and suggested revisions.

Sincerely,

DANNIS WOLIVER KELLEY



William B. Tunick
WBT:ah

Attachment

cc: Interested Parties via CSM's Electronic Filing Mailing List

ATTACHMENT 1

1 The parties hereby stipulate as follows:

2 This case was filed on January 6, 2011. The operative third amended petition and
3 complaint was filed February 3, 2014, pleading four causes of action. This Court entered
4 judgment in favor of respondents on all causes of action on April 13, 2016.

5 Petitioners appealed. On January 16, 2018, the Court of Appeal affirmed in part and
6 reversed in part. *California School Boards Association v. State of California* (2018) 19 Cal.
7 App.5th 566. The Court of Appeal affirmed the Superior Court's decision on the second cause of
8 action, upholding the challenged legislation. However, the Court of Appeal reinstated the third
9 and fourth causes of action. And the Court held that Petitioners should have been granted leave
10 to amend the first cause of action to allege that identifying Education Protection Account (EPA)
11 funding as an offset under Education Code 42238.24 violates article XIII, section 36 of the
12 California Constitution. This issue arose for the first time during discovery when respondent
13 Department of Finance (DOF) identified EPA funds as "potentially offsetting revenue" under
14 Education Code 42238.24 in February 2015.

15 Petitioners filed a petition for review. The California Supreme Court affirmed the decision
16 of the Court of Appeal, holding that judgment was properly entered in favor of respondents on the
17 second cause of action. *California School Boards Association v. State of California* (2019) 8
18 Cal.5th 713.

19 This matter is now before this court on remand. The parties have met and conferred and
20 have reached an agreement to resolve the entirety of the remainder of this case.

21 Although DOF initially identified EPA funding as "potentially offsetting revenue" for the
22 Graduation Requirements mandate during discovery, respondents State of California, DOF, and
23 State Controller, now agree that for purposes of this and any future dispute regarding the
24 Graduation Requirements mandate, EPA funding is not offsetting revenue under Education Code
25 section 42238.24. Accordingly, Petitioners have agreed to dismiss with prejudice their first cause
26 of action. Petitioners will also dismiss without prejudice their third and fourth causes of action,
27 which will resolve the remainder of this case.

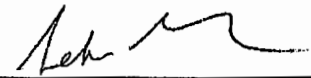
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Dated: January 25, 2021

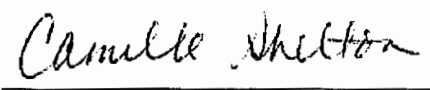
Respectfully Submitted,

XAVIER BECERRA
Attorney General of California



SETH E. GOLDSTEIN
Deputy Attorney General
*Attorneys for Defendants and Respondents
State of California, Department of
Finance, and California State Controller*

COMMISSION ON STATE MANDATES



CAMILLE SHELTON
*Attorneys for Defendants and Respondents
Commission on State Mandates*

DANNIS WOLIVER KELLEY

WILLIAM B. TUNICK
*Attorneys for Plaintiffs and Petitioners
California School Boards Association, and
its Education Legal Alliance, San Diego
Unified School District, and Butte County
Office of Education*

CALIFORNIA SCHOOL BOARDS ASSOCIATION
AND ITS EDUCATION LEGAL ALLIANCE

KEITH BRAY
*General Counsel for California School
Board Association and Director of its
Education Legal Alliance*

SAN DIEGO UNIFIED SCHOOL DISTRICT

ANDRA GREENE
*General Counsel for San Diego Unified
School District*


1 Dated: January 25, 2021

Respectfully Submitted,


2
3 XAVIER BECERRA
Attorney General of California

4
5 _____
6 SETH E. GOLDSTEIN
7 Deputy Attorney General
8 *Attorneys for Defendants and Respondents*
9 *State of California, Department of*
10 *Finance, and California State Controller*

11 COMMISSION ON STATE MANDATES

12
13 
14 _____
15 CAMILLE SHELTON
16 *Attorneys for Defendants and Respondents*
17 *Commission on State Mandates*

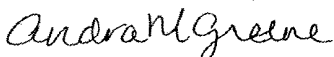
18 DANNIS WOLIVER KELLEY

19
20 
21 _____
22 WILLIAM B. TUNICK
23 *Attorneys for Plaintiffs and Petitioners*
24 *California School Boards Association, and*
25 *its Education Legal Alliance, San Diego*
26 *Unified School District, and Butte County*
27 *Office of Education*

28 CALIFORNIA SCHOOL BOARDS ASSOCIATION
AND ITS EDUCATION LEGAL ALLIANCE

KEITH BRAY
General Counsel for California School
Board Association and Director of its
Education Legal Alliance

SAN DIEGO UNIFIED SCHOOL DISTRICT



ANDRA GREENE
General Counsel for San Diego Unified
School District

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Dated: January 25, 2021

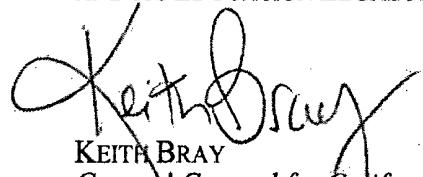
Respectfully Submitted,
XAVIER BECERRA
Attorney General of California

SETH E. GOLDSTEIN
Deputy Attorney General
*Attorneys for Defendants and Respondents
State of California, Department of
Finance, and California State Controller*

COMMISSION ON STATE MANDATES

CAMILLE SHELTON
*Attorneys for Defendants and Respondents
Commission on State Mandates*

CALIFORNIA SCHOOL BOARDS ASSOCIATION
AND ITS EDUCATION LEGAL ALLIANCE


KEITH BRAY
*General Counsel for California School
Board Association and Director of its
Education Legal Alliance*

SAN DIEGO UNIFIED SCHOOL DISTRICT

ANDRA GREENE
*General Counsel for San Diego Unified
School District*

BUTTE COUNTY OFFICE OF EDUCATION


MARY SAKUMA
Butte County Superintendent of Schools

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

BUTTE COUNTY OFFICE OF EDUCATION


MARY SAKUMA
Butte County Superintendent of Schools

SAN JOAQUIN COUNTY OFFICE OF
EDUCATION



JAMES A. MOUSALIMAS
*San Joaquin County Superintendent of
Schools*

CASTRO VALLEY UNIFIED SCHOOL DISTRICT

PARVIN AHMADI
Superintendent

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

BUTTE COUNTY OFFICE OF EDUCATION


MARY SAKUMA
Butte County Superintendent of Schools

SAN JOAQUIN COUNTY OFFICE OF
EDUCATION

JAMES A. MOUSALIMAS
*San Joaquin County Superintendent of
Schools*

CASTRO VALLEY UNIFIED SCHOOL DISTRICT


PARVIN AHMADI
Superintendent

~~PROPOSED~~ JUDGMENT

Accordingly, pursuant to the stipulation of the parties, IT IS ORDERED, ADJUDGED,
AND DECREED that:

(1) Judgment on the second cause of action is entered in favor of respondents pursuant to the ruling by the California Supreme Court.

(2) In accordance with the Parties' stipulation, EPA funding is not offsetting revenue for the Graduation Requirements mandate under Education Code section 42238.24.

(3) The first cause of action is dismissed with prejudice.

(4) The third and fourth causes of action are dismissed without prejudice.

(5) Each party will bear their own costs and fees.

Dated:

Feb 1, 2021



The Honorable Frank Roesch

CLERK'S CERTIFICATE OF MAILING

RE: RG11554698 California School Boards Association et al vs State of California et al

I certify that the following is true and correct: I am the Clerk of the above-named court and not a party to this cause. I served this **Judgment**, by placing copies in envelopes addressed as shown below and then by sealing and placing them for collection, stamping or metering with prepaid postage, and mailing on the date stated below, in the United States mail at Oakland, California, following standard court practices.

Dated: 02/01/2021

Chad Finke
Executive Officer/Clerk of the Superior
Court

By



Param Bir, Deputy Clerk

Seth E. Goldstein Esq.,
Office of the Attorney General
1300 I Street, Suite 125
Sacramento CA 95244

Camille Shelton Esq.,
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento CA 95814

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.


On March 4, 2021, I served the:

- **Mr. William B. Tunick's Comments on behalf of the California School Boards Association on the Request for Simultaneous Comment filed March 3, 2021**
- **Mr. Christian M. Keiner's Comments on behalf of School Districts on the Request for Simultaneous Comment filed March 3, 2021**

Request to Amend Parameters and Guidelines
Graduation Requirements, 11-PGA-03 (CSM-4435)
Education Code Sections 51225.3 and 42238.24
Statutes 1983, Chapter 498; Statutes 2010, Chapter 724
Department of Finance, Requester

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on March 4, 2021 at Sacramento, California.



Jill L. Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/3/21

Claim Number: 11-PGA-03

Matter: Graduation Requirements (CSM-4435)

Requester: Department of Finance

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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, § 1181.3.)

Edmundo Aguilar, Chief Counsel, *Department of Education*

1430 N Street, Sacramento, CA 95814-5901

Phone: (916) 319-0860

EAguilard@cde.ca.gov

Amber Alexander, *Department of Finance*

915 L Street, Sacramento, Ca

Phone: (916) 445-0328

Amber.Alexander@dof.ca.gov

Michael Ambrose, Associate General Counsel, *California School Boards Association*

3251 Beacon Boulevard, West Sacramento, CA 95691

Phone: (916) 669-3266

mambrose@csba.org

Socorro Aquino, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Harmeet Barkschat, *Mandate Resource Services, LLC*

5325 Elkhorn Blvd. #307, Sacramento, CA 95842

Phone: (916) 727-1350

harmeet@comcast.net

Keith Bray, General Counsel/Chief of Staff, *California School Boards Association*

3251 Beacon Blvd, West Sacramento, CA 95691

Phone: (916) 669-3273

kbray@csba.org

Mike Brown, *School Innovations & Advocacy*

5200 Golden Foothill Parkway, El Dorado Hills, CA 95762
Phone: (916) 669-5116
mikeb@sia-us.com

Guy Burdick, Consultant, *MGT Consulting*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 833-7775
gburdick@mgtconsulting.com

J. Bradley Burgess, *MGT of America*
895 La Sierra Drive, Sacramento, CA 95864
Phone: (916)595-2646
Bburgess@mgtamer.com

Evelyn Calderon-Yee, Bureau Chief, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,
Sacramento, CA 95816
Phone: (916) 324-5919
ECalderonYee@sco.ca.gov

Carolyn Chu, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8326
Carolyn.Chu@lao.ca.gov

Andra Donovan, *San Diego Unified School District*
Legal Services Office, 4100 Normal Street, Room 2148, , San Diego, CA 92103
Phone: (619) 725-5630
adonovan@sandi.net

Donna Ferebee, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
donna.ferebee@dof.ca.gov

Chris Ferguson, *Department of Finance*
Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
Chris.Ferguson@dof.ca.gov

Brianna Garcia, *Education Mandated Cost Network*
1121 L Street, Suite 1060, Sacramento, CA 95814
Phone: (916) 446-7517
briannag@sscal.com

Susan Geanacou, *Department of Finance*
915 L Street, Suite 1280, Sacramento, CA 95814
Phone: (916) 445-3274
susan.geanacou@dof.ca.gov

Juliana Gmur, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
juliana.gmur@csm.ca.gov

Heather Halsey, Executive Director, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562
heather.halsey@csm.ca.gov

Ed Hanson, *Department of Finance*

Requester Representative/Requester Contact

Education Systems Unit, 915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-0328
ed.hanson@dof.ca.gov

Chris Hill, Principal Program Budget Analyst, *Department of Finance*

Local Government Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-3274
Chris.Hill@dof.ca.gov

Tiffany Hoang, Associate Accounting Analyst, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,
Sacramento, CA 95816
Phone: (916) 323-1127
THoang@sco.ca.gov

Jason Jennings, Director, *Maximus Consulting*

Financial Services, 808 Moorefield Park Drive, Suite 205, Richmond, VA 23236
Phone: (804) 323-3535
SB90@maximus.com

Angelo Joseph, Supervisor, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,
Sacramento, CA 95816
Phone: (916) 323-0706
AJoseph@sco.ca.gov

Christian Keiner, *Dannis Woliver Kelley*

2087 Addison Street, 2nd Floor, Berkeley, CA 94704
Phone: (510) 345-6000
ckeiner@dwkesq.com

Doug Kimberly, Superintendent, *Lake Elsinore Unified School District*

545 Chaney Street, Lake Elsinore, CA 92530
Phone: (951) 253-7000
Doug.Kimberly@leusd.k12.ca.us

Jennifer Kuhn, Deputy, *Legislative Analyst's Office*

925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8332
Jennifer.kuhn@lao.ca.gov

Lisa Kurokawa, Bureau Chief for Audits, *State Controller's Office*

Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 327-3138
lkurokawa@sco.ca.gov

Audin Leung, Student Leader, *Free the Period California*

1 Shield Ave, Pierce Co-op TB14, Davis, CA 95616
Phone: (415) 318-9343
freetheperiod.ca@gmail.com

Everett Luc, Accounting Administrator I, Specialist, *State Controller's Office*

3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 323-0766
ELuc@sco.ca.gov

Jill Magee, Program Analyst, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
Jill.Magee@csm.ca.gov

Michelle Mendoza, *MAXIMUS*
17310 Red Hill Avenue, Suite 340, Irvine, CA 95403
Phone: (949) 440-0845
michellemendoza@maximus.com

Yazmin Meza, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Yazmin.meza@dof.ca.gov

Lourdes Morales, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8320
Lourdes.Morales@LAO.CA.GOV

Debra Morton, Manager, Local Reimbursements Section, *State Controller's Office*
Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740,
Sacramento, CA 95816
Phone: (916) 324-0256
DMorton@sco.ca.gov

Melissa Ng, Staff Finance Budget Analyst, *Department of Finance*
915 L Street, 7th Floor, Sacramento, CA 95814
Phone: (916) 445-0328
Melissa.Ng@dof.ca.gov

Michelle Nguyen, *Department of Finance*
Education Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Michelle.Nguyen@dof.ca.gov

Andy Nichols, *Nichols Consulting*
1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

Arthur Palkowitz, *Artiano Shinoff*
2488 Historic Decatur Road, Suite 200, San Diego, CA 92106
Phone: (619) 232-3122
apalkowitz@as7law.com

Keith Petersen, *SixTen & Associates*
P.O. Box 340430, Sacramento, CA 95834-0430
Phone: (916) 419-7093
kbpsixten@aol.com

Ned Resnikoff, Fiscal & Policy Analyst, K-12, *Legislative Analysts' Office*
925 L Street, Suite 1000, Sacramento, CA 95816
Phone: (916) 319-8332
Ned.Resnikoff@lao.ca.gov

Sandra Reynolds, President, *Reynolds Consulting Group, Inc.*
P.O. Box 891359, Temecula, CA 92589-1359
Phone: (888) 202-9442
rginc19@gmail.com

Carla Shelton, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
carla.shelton@csm.ca.gov

Camille Shelton, Chief Legal Counsel, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
camille.shelton@csm.ca.gov

Steve Shields, *Shields Consulting Group, Inc.*
1536 36th Street, Sacramento, CA 95816
Phone: (916) 454-7310
steve@shieldscg.com

Natalie Sidarous, Chief, *State Controller's Office*
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: 916-445-8717
NSidarous@sco.ca.gov

Joe Stephenshaw, Director, *Senate Budget & Fiscal Review Committee*
California State Senate, State Capitol Room 5019, Sacramento, CA 95814
Phone: (916) 651-4103
Joe.Stephenshaw@sen.ca.gov

Amy Tang-Paterno, Educational Fiscal Services Consultant, *California Department of Education*
Government Affairs, 1430 N Street, Suite 5602, Sacramento, CA 95814
Phone: (916) 322-6630
ATangPaterno@cde.ca.gov

Jolene Tollenaar, *MGT of America*
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 243-8913
jolenetollenaar@gmail.com

William Tunick, Attorney, *Dannis Woliver Kelley*
2087 Addison Street, 2nd Floor, Berkeley, CA 94704
Phone: (510) 345-6000
wtunick@dwkesq.com

Brian Uhler, Principal Fiscal & Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8328
Brian.Uhler@LAO.CA.GOV

Michelle Valdivia, *Department of Finance*
Education Systems Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Michelle.valdivia@dof.ca.gov

Marichi Valle, *San Jose Unified School District*
855 Lenzen Avenue, San Jose, CA 95126

Phone: (408) 535-6141
mvalle@sjusd.org