

ITEM 6
INCORRECT REDUCTION CLAIM
PROPOSED DECISION

Government Code Sections 3540-3549.1

Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213

Collective Bargaining and Collective Bargaining Agreement Disclosure

Fiscal Years 1999-2000, 2000-2001, and 2001-2002

05-4425-I-09

San Mateo Community College District, Claimant

TABLE OF CONTENTS

Exhibit A

Incorrect Reduction Claim (IRC), filed September 6, 2005 1

Exhibit B

State Controller's Office comments on the IRC, filed October 7, 2014..... 208

Exhibit C

Draft proposed decision, issued May 27, 2015 420

Exhibit D

Claimant's comments on the draft proposed decision, filed June 12, 2015 456

Exhibit E

State Controller's Office comments on the draft proposed decision, filed August 10, 2015 468

Exhibit F

Supporting Documentation 472

Clovis Unified School Dist. v. Commission on State Mandates, Sacramento County Superior Court, March 24, 2015, No. 34-2014-80001931, page 13.

State Controller's Office, Mandated Cost Manual for School Districts, Updated September 29, 2000.

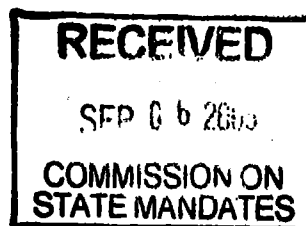
State Controller's Office, Mandated Cost Manual for School Districts, Updated September 28, 2001.

SixTen and Associates

Mandate Reimbursement Services

KEITH B. PETERSEN, MPA, JD, President
5252 Balboa Avenue, Suite 807
San Diego, CA 92117

Telephone: (858) 514-8605
Fax: (858) 514-8645
E-Mail: Kbpsixten@aol.com



September 1, 2005

Paula Higashi, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

RE: Collective Bargaining
Fiscal Years: 1999-00 through 2001-02
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for San Mateo Community College District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Jim Keller, Executive Vice-Chancellor
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402

Thank-you.

Sincerely,

A handwritten signature in black ink, appearing to read "KB Petersen".

Keith B. Petersen

State of California
COMMISSION ON STATE MANDATES
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562
CSM 2 (12/89)

RECEIVED

SEP 06 2005

COMMISSION ON
STATE MANDATES

INCORRECT REDUCTION CLAIM FORM

Claim No. 05-4425-I-09

Local Agency or School District Submitting Claim

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

Contact Person

Telephone Number

Keith B. Petersen, President
SixTen and Associates
5252 Balboa Avenue, Suite 807
San Diego, CA 92117

Voice: 858-514-8605
Fax: 858-514-8645
E-mail: Kbpsixten@aol.com

Address

Jim Keller, Executive Vice-Chancellor
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402

Representative Organization to be Notified

Telephone Number

Robert Miyashiro, Consultant, Education Mandated Cost Network
c/o School Services of California
1121 L Street, Suite 1060
Sacramento, CA 95814

Voice: 916-446-7517
Fax: 916-446-2011
E-mail: robertm@SSCal.com

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

CLAIM IDENTIFICATION: Specify Statute or Executive Order **Collective Bargaining**
Chapter 961, Statutes of 1975

<u>Fiscal Year</u>	<u>Amount of the Incorrect Reduction</u>
1999-2000	\$251,473
2000-2001	\$209,599
2001-2002	\$274,108
Total Amount	\$735,450

IMPORTANT: PLEASE SEE INSTRUCTIONS AND FILING REQUIREMENTS FOR COMPLETING AN INCORRECT REDUCTION CLAIM ON THE REVERSE SIDE.

Name and Title of Authorized Representative

Telephone No.

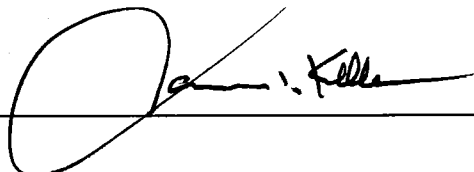
Jim Keller, Executive Vice-Chancellor

Voice: 650-358-6869
Fax: 650-574-6574
E-Mail: kellerj@smccd.net

Signature of Authorized Representative

Date

X



August 25, 2005

1 Claim Prepared by:
2 Keith B. Petersen
3 SixTen and Associates
4 5252 Balboa Avenue, Suite 807
5 San Diego, California 92117
6 Voice: (858) 514-8605
7 Fax: (858) 514-8645

8 BEFORE THE
9 COMMISSION ON STATE MANDATES
10 STATE OF CALIFORNIA

11 INCORRECT REDUCTION CLAIM OF:)

12) No. CSM _____

13)
14) Chapter 961, Statutes of 1975

15 SAN MATEO COUNTY)

16) Collective Bargaining

17 Community College District)

18) Annual Reimbursement Claims:

19 Claimant.)

20) Fiscal Year 1999-00

21) Fiscal Year 2000-01

22) Fiscal Year 2001-02

23 _____)
24 INCORRECT REDUCTION CLAIM FILING

25 PART I. AUTHORITY FOR THE CLAIM

26 The Commission on State Mandates has the authority pursuant to Government
27 Code Section 17551(d) to " . . . to hear and decide upon a claim by a local agency or
28 school district, filed on or after January 1, 1985, that the Controller has incorrectly
29 reduced payments to the local agency or school district pursuant to paragraph (2) of
30 subdivision (d) of Section 17561." San Mateo County Community College District
31 (hereafter "district" or "claimant") is a school district as defined in Government Code

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 Section 17519.¹ Title 2, CCR, Section 1185 (a), requires the claimant to file an
2 incorrect reduction claim with the Commission.

3 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
4 requires incorrect reduction claims to be filed no later than three years following the
5 date of the Controller's remittance advice notifying the claimant of a reduction. A
6 Controller's audit report dated August 6, 2004 has been issued, but no remittance
7 advices have been issued. The audit report constitutes a demand for repayment and
8 adjudication of the claim.

9 There is no alternative dispute resolution process available from the Controller's
10 Office. In response to an audit issued March 10, 2004, Foothill-De Anza Community
11 College attempted to utilize the informal audit review process established by the
12 Controller to resolve factual disputes. Foothill-De Anza was notified by the Controller's
13 legal counsel by letter of July 15, 2004 (attached as Exhibit "A"), that the Controller's
14 informal audit review process was not available for mandate audits and that the proper
15 forum was the Commission on State Mandates.

16 **PART II. SUMMARY OF THE CLAIM**

17 The Controller conducted a field audit of District's annual reimbursement claims

¹ Government Code Section 17519, added by Chapter 1459, Statutes of 1984,
Section 1:

"'School district' means any school district, community college district, or county
superintendent of schools."

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

for the District's actual costs of complying with the legislatively mandated Chapter 961, Statutes of 1975 Collective Bargaining, July 1, 1999 through June 30, 2002. As a result of the audit, the Controller determined that \$735,450 of the claimed costs were unallowable:

<u>Fiscal</u> <u>Year</u>	<u>Amount</u> <u>Claimed</u>	<u>Audit</u> <u>Adjustment</u>	<u>SCO</u> <u>Payments</u>	<u>Amount Due</u> <u><State> District</u>
1999-00	\$319,503	\$251,473	\$319,503	<\$251,473>
2000-01	\$308,655	\$209,599	\$308,655	<\$209,599>
2001-02	<u>\$462,528</u>	<u>\$274,108</u>	<u>\$324,371</u>	<u><\$135,951></u>
Totals	\$1,090,686	\$735,450	\$952,529	<\$597,293>

Since the District has been paid \$952,529 for these claims, the audit report concludes that the amount of \$597,293 is due the State.

PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

The District has not filed any previous incorrect reduction claims for this mandate program. The District is not aware of any other incorrect reduction claims having been adjudicated on the specific issues or subject matter raised by this incorrect reduction claim.

PART IV. BASIS FOR REIMBURSEMENT

1. Mandate Legislation

Chapter 961, Statutes of 1975 (the "Rodda Act") established Chapter 10.7, Division 4, of Title 1 of the Government Code (commencing with Section 3540), and repealed Article 5, Chapter 1, of Division 10 of the Education Code (the "Winton Act"). The Rodda Act established the Public Employees Relations Board (PERB) and

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 required public school employers to meet and negotiate with their employees on
2 matters of wages, hours of employment, and other terms and conditions of employment.
3 The provisions relating to the creation, certain duties of, and appropriations for the
4 Public Employment Relations Board were operative on January 1, 1976, The provisions
5 relating to employees' organizational rights, the representative rights of employee
6 organizations, the recognition of exclusive representatives, and related procedures
7 were operative on April 1, 1976.

8 Chapter 1213, Statutes of 1991, added Government Code section 3547.5, which
9 requires school districts to publicly disclose major provisions of a collective bargaining
10 agreement after negotiations but before the agreement becomes binding.

11 2. Test Claim

12 The State Board of Control, the predecessor agency with jurisdiction to the
13 Commission on State Mandates, at its meeting of July 17, 1978 determined the Rodda
14 Act constituted a reimbursable state mandate in that public school employees had a
15 new duty to meet and negotiate in good faith for binding contracts with employee group
16 representatives, duties which were not required by the Winton Act. Subsequent action
17 of the Board of Control recognized that compliance with the regulations of the Public
18 Employment Relations Board, to the extent that the regulations implement the
19 provisions of the Rodda Act and its subsequent amendments, is included within the
20 scope of the mandate.

21 On December 29, 1997, the Commission on State Mandates determined that

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

Chapter 1213, Statutes of 1991, resulted in a new program or higher level of service by requiring school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations before the agreement becomes binding.

3. Parameters and Guidelines

On October 22, 1980, the original parameters and guidelines were adopted. Beginning on August 19, 1981 and through July 22, 1993, those parameters and guidelines were amended seven times. On October 20, 1998, the parameters and guidelines for Collective Bargaining Disclosure were adopted and consolidated with the Collective Bargaining parameters and guidelines. The consolidated parameters and guidelines were amended on January 27, 2000 and became effective on January 28, 2000. When the claimant's 1999-00, 2000-01 and 2001-02 claims were prepared, the version of the parameters and guidelines effective on January 28, 2000 were applicable. A copy of those parameters and guidelines are attached hereto as Exhibit "B" and in relevant part provided:

- "G. 3. Negotiations: Reimbursable functions include--receipt of exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement.
- a. Show the costs of salaries and benefits for employer representatives participating in negotiations. Contracted services will be reimbursed.
 - b. Show the costs of salaries and benefits for employer representatives participating in negotiation planning sessions. Contracted services for employer representatives will be reimbursed.

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

- 1 c. Indicate the cost of substitutes for release time of exclusive
2 bargaining unit representatives during negotiations. Give the job
3 classification of the bargaining unit representative that required a
4 substitute and dates the substitute worked.
- 5 d. Reasonable cost of reproduction for a copy of the initial contract
6 proposal and final contract, which is applicable and distributed to
7 each employer representative (i.e., supervisory, management,
8 confidential) and a reasonable number of copies for public
9 information will be reimbursed. Provide detail of costs and/or
10 include invoices. Costs for copies of a final contract provided to
11 collective bargaining unit members are not reimbursable.
- 12 4. Impasse Proceedings
- 13 a. Mediation
- 14 (1) Costs of salaries and benefits for employer representative
15 personnel are reimbursable. Contracted services will be
16 reimbursed.
- 17 6. Contract administration and adjudication of contract disputes either by
18 arbitration or litigation. Reimbursable functions include grievances and
19 administration and enforcement of the contract.
- 20 a. Salaries and benefits of employer personnel involved in
21 adjudication of contract disputes. Contracted services will be
22 reimbursed.
- 23 7. Unfair labor practice adjudication process and public notice complaints.
- 24 a. Show the actual costs for salaries and benefits of employer
25 representative. Service contracted by the public school employer
26 are reimbursable."
- 27 H. 3. Salary and Employee's Benefits: Show the classification of the employees
28 involved, amount of time spent, and their hourly rate. The worksheet
29 used to compute the hourly salary rate must be submitted with your claim.
30 Benefits are reimbursable. Actual benefit percent must be itemized. If no
31 itemization is submitted, 21 percent must be used for computation of claim
32 costs. Identify the classification of employees committed to functions
33 required under the Winton Act and those required by Chapter 961,
34 Statutes of 1975."

1 4. Claiming Instructions

2 The Controller has periodically issued or revised claiming instructions for the
3 Collective Bargaining claim. The statements of reimbursable components in the
4 claiming instructions, for the purposes and scope of this incorrect reduction claim, have
5 been consistent with the parameters and guidelines. A copy of the April 2000 revision
6 of the claiming instructions, is attached hereto as Exhibit "C." The April 2000 claiming
7 instructions are believed to be, for the purposes and scope of this incorrect reduction
8 claim, substantially similar to the version extant at the time the claims which are the
9 subject of this Incorrect reduction claim were filed. However, since the Controller's
10 claim forms and instructions have not been adopted as regulations, they have no force
11 of law, and, therefore, have no effect on the outcome of this incorrect reduction claim.

12 PART V. STATE CONTROLLER CLAIM ADJUDICATION

13 The Controller conducted an audit of District's annual reimbursement claims for
14 fiscal years 1999-00, 2000-01 and 2001-02. The audit concluded that 33% of the
15 District's costs, as claimed, were allowable. A copy of the August 6, 2004-audit report
16 is attached as Exhibit "D."

17 VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

18 By letter dated February 27, 2004, the Controller transmitted a copy of its draft
19 audit report. By letter dated May 12, 2004, the District objected to the proposed
20 adjustments set forth in the draft audit report. A copy of District's letter of May 12,
21 2004, is attached as Exhibit "E." The Controller then issued its final audit report without

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

change to the adjustments as stated in the draft audit report.

PART VII. STATEMENT OF THE ISSUES

Finding 1: Unsupported Salaries and Benefits

The Controller asserts that the District "overstated" employee salaries and benefits in the amount of \$638,022 for the three fiscal years audited. It appears that all of the disallowances were made either due to lack of documentation or a result of an adjustment of employee annual salaries. None of the adjustments were made because the claimed costs were deemed to be unreasonable or excessive.

Disallowed Staff Hours

The Controller provided the District at the exit conference a detailed list of staff hours disallowed by employee name. The dollar amount of the adjustments in the final audit report is \$599,399 which is an increase of about \$9,300 after the exit conference. The following schedule is taken from the exit conference material and is still representative of the final adjustment:

	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>
Total Staff Hours Claimed	4,562.95	3,474.00	5,250.00
Total Staff Hours Allowed	<u>613.00</u>	<u>567.10</u>	<u>1,829.00</u>
Audit Adjustment	4,039.95	2,906.90	3,421.00
Adjustment Percentage	89%	84%	65%

Other than stating that the "district did not provide documentation supporting the

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

validity of the distribution” of these employees to the claim, the Controller has not provided a reason each employee was disallowed. The propriety of these disallowances cannot be determined until the Controller states why these employees are not relevant to the mandate program.

Productive Hourly Rate

The audit report states that “the district used an incorrect productive hourly rate when computing salaries and benefits allocable to the mandated cost program.” The claims submitted by the district include a list of productive hourly for each employee by mandate component. The computation of the productive hourly rate has three components: salary, benefits, and productive hours.

SALARIES: The Controller made adjustments to the annual salary costs of specific employees. The Controller states that the “*Parameters and Guidelines* requires the claimant to show the classification of the employees involved, amount of time spent, and their hourly rate.” This information was reported in the claim. No reasons were provided for each adjustment, and there is no indication of why the payroll information reported by the District in the normal course of business has to be adjusted for purposes of the productive hourly rate computation. The propriety of these adjustments cannot be determined until the Controller states the reason for each change to the employee payroll information.

BENEFITS: The District and the Controller used the 21% default rate for the calculation of the payroll related benefits. The differences in benefit costs claimed and as audited

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 are a result in the change in salary costs claimed and as audited, not a change in the
2 rate.

3 PRODUCTIVE HOURS: The District and the Controller used 1,750 annual productive
4 hours for their calculations. In one case where a different total productive hours was
5 used by the District, for the Chief Negotiator who was under contract for 7.5 hours per
6 day, the Controller insisted on using 8 hours per day. Therefore, the adjustments to the
7 productive hourly rates ultimately derive from the adjustments to the annual salary of
8 each employee.

9 Release Time

10 Government Code Section 3543.1 requires districts to provide a reasonable
11 amount of release time without loss of compensation to bargaining unit representatives.
12 The audit report states that the parameters and guidelines "require the claimant to
13 show the costs of salaries and benefits for employer representatives participating in
14 negotiations, the cost of substitute teachers for release time of exclusive bargaining
15 unit representatives during negotiations, the job classifications of the bargaining unit
16 representatives that required a substitute, and the dates worked." The "SCO disputes
17 the lack of documentation supporting hours claimed, rather than the proper
18 authorization of release time for AFT members." The claims submitted by the District
19 provide a list of hours of release time for each employee. No reasons were provided
20 for each adjustment, and there is no indication of why the payroll information reported
21 by the District in the normal course of business has to be adjusted for purposes of the

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

productive hourly rate computation. The propriety of these adjustments cannot be determined until the Controller states the reason for each adjustment.

Source Documentation

Since none of the reasons for adjustments stated in the audit report relate to the mandated activities performed by the employees. It appears that the entire basis of the adjustments is the quantity of District documentation. The Controller stated that the documentation provided by the district did not allow the Controller to "determine actual time spent on the mandate." The stated reason for the adjustments to employee salaries is that the "district did not provide source documents to validate employees' hours charged, such as individual activity log sheets, meeting sign-in sheets, and time records." The Controller did not cite this assertion to the parameters and guidelines, because the parameters and guidelines do not state anything of the kind. The parameters and guidelines actually state:

"H. 3. Salary and Employee's Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975."

Contrary to the assertion of the audit report, the District has complied with the parameters and guidelines by providing source documents that show evidence of the validity of such costs and their relationship to the state-mandated program. The salary

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 and benefits were reported in the District general ledger in the normal course of
2 financial accounting pursuant to state mandated financial accounting procedures for all
3 community colleges. The District has also provided employee names, positions (job
4 titles), hours worked, salary and benefit amounts, and a description of the tasks
5 performed as they relate to this mandate. Thus, the District has provided
6 documentation generated in the usual course of business as well as generated for the
7 purpose of claiming mandate reimbursement. The Controller's insistence on time logs
8 and other forms of documentation are a ministerial preference, are an unpublished
9 standard which exceeds the parameters and guidelines, and is not enforceable absent
10 rulemaking which would put the claimants on notice.

11 Unreasonable or Excessive

12 None of the adjustments were made because the costs claimed were excessive
13 or unreasonable. The Controller does not assert that the claimed costs were
14 excessive or unreasonable, which is the only mandated cost audit standard in statute
15 (Government Code Section 17561(d)(2)). It would therefore appear that the entire
16 findings are based upon the wrong standard for review. If the Controller wishes to
17 enforce other audit standards for mandated cost reimbursement, the Controller should
18 comply with the Administrative Procedure Act.

19 Accounting System

20 The Controller recommends that the District "should develop and implement an
21 accounting system to ensure that all claimed costs are properly reported." There are

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 no state mandated financial accounting procedures for mandate program costs
2 because the state has never developed or adopted standards, even though the
3 Controller has been responsible for mandate reimbursement for nearly thirty years.
4 The Controller has never published a list of specific documents which would satisfy the
5 Controller's standards. The Controller's recommendation that each claimant develop
6 its own "accounting system" rather than the Controller developing and adopting a
7 statewide system for use by all claimants will merely perpetuate egregious audit
8 adjustments since no individual claimant will be on notice of the documentation
9 acceptable to the Controller. As the audit authority, the Controller has failed in its duty
10 to claimants by not developing, adopting, and publishing rational documentation
11 requirements.

12 **Finding 2 - Unsupported Materials and Supplies**

13 The Controller asserts that the "district did not provide documentation to support
14 claimed materials and supplies." The total adjustment for FY 1999-00 and FY 2000-01
15 is \$5,133. The Controller stated that these costs could not be determined to be "direct
16 costs resulting from the mandate." It is unclear why the Controller would consider this
17 amount of printing, postage, and office supply costs as unrelated to the mandate. This
18 is a documentation issue, similar to Finding 1, and the same issues prevail, that is, the
19 District reported these costs as required by the parameters and guidelines based on
20 financial accounting information prepared in the usual course of business, and the

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 Controller did not determine these costs to be unreasonable or excessive. As an
2 example of the Controller's extreme documentation standards, the Controller refused to
3 accept credit card statements as support for these costs.

4 **Finding 3 - Overstated Indirect Costs**

5 The adjustment to each fiscal year indirect cost is a computational change which
6 derives from the changes in claimable direct costs as a result of each of the foregoing
7 audit adjustments. There is no change to the reported indirect cost rate. This is not
8 an independent adjustment.

9 **Finding 4 - Overstated Base-year Costs**

10 The District does not dispute the \$22 adjustment to its Winton Act base-year
11 direct costs amount.

12 **Other Issue**

13 This is not a dollar amount adjustment. The Controller responded to the
14 District's concern about the competence of the auditor.

15 **Amount Paid by The State**

16 This issue was not an audit finding. The payment received from the state is an
17 integral part of the reimbursement calculation. The Controller changed some of the
18 claimed payment amounts received without a finding in the audit report.

19 /

20 /

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

	Fiscal Year of Claim		
	<u>1999-00</u>	<u>2000-01</u>	<u>200-022</u>
<u>Amount Paid by the State</u>			
As Claimed	\$338,031	\$324,018	\$324,371
Audit Report	\$319,503	\$308,655	\$324,371

The propriety of these adjustments cannot be determined until the Controller states the reason for each change.

Statute of Limitations for Audit

This issue is not an audit finding of the Controller. The District asserts that the FY 1999-00 was beyond the statute of limitations for an audit when the Controller issued its audit report on August 6, 2004.

Chronology of Claim Action Dates

January 10, 2001	FY 1999-00 claim filed by the District
December 31, 2003	FY 1999-00 statute of limitations for an audit expires
August 6, 2004	Controller's final audit report issued

The District's fiscal year 1999-00 claim was mailed to the Controller on January 10, 2001. According to Government Code Section 17558.5, this claim was subject to audit no later than December 31, 2003. The audit was not completed by this date. Therefore, the audit adjustments for FY1999-00 are barred by the statute of limitations set forth in Government Code Section 17558.5.

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 Statutory History

2 Prior to January 1, 1994, no statute specifically governed the statute of
3 limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906,
4 Section 2, operative January 1, 1994, added Government Code Section 17558.5 to
5 establish for the first time a specific statute of limitations for audit of mandate
6 reimbursement claims:

7 “(a) A reimbursement claim for actual costs filed by a local agency or school
8 district pursuant to this chapter is subject to audit no later than four years after
9 the end of the calendar year in which the reimbursement claim is filed or last
10 amended. However, if no funds are appropriated for the program for the fiscal
11 year for which the claim is made, the time for the Controller to initiate an audit
12 shall commence to run from the date of initial payment of the claim.”

13 Thus, there are two standards. A funded claim is “subject to audit” for four years after
14 the end of the calendar year in which the claim was filed. An “unfunded” claim must
15 have its audit “initiated” within four years of first payment.

16 Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and
17 replaced Section 17558.5, changing only the period of limitations:

18 “(a) A reimbursement claim for actual costs filed by a local agency or school
19 district pursuant to this chapter is subject to audit by the Controller no later than
20 two years after the end of the calendar year in which the reimbursement claim is
21 filed or last amended. However, if no funds are appropriated for the program for
22 the fiscal year for which the claim is made, the time for the Controller to initiate
23 an audit shall commence to run from the date of initial payment of the claim.”

24 Fiscal year 1999-00 is subject to the two-year statute of limitations established by
25 Chapter 945/95. Since funds were appropriated for the program for all the fiscal years
26 which are the subject of the audit, the alternative measurement date is not applicable,

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

1 and the potential factual issue of when the audit is initiated is not relevant.

2 Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003
3 amended Section 17558.5 to state:

4 “(a) A reimbursement claim for actual costs filed by a local agency or school
5 district pursuant to this chapter is subject to the initiation of an audit by the
6 Controller no later than three years after the ~~end of the calendar year in which~~
7 the date that the actual reimbursement claim is filed or last amended, whichever
8 is later. However, if no funds are appropriated or no payment is made to a
9 claimant for the program for the fiscal year for which the claim is ~~made~~ filed, the
10 time for the Controller to initiate an audit shall commence to run from the date of
11 initial payment of the claim.”

12 Fiscal years 2000-01 and 2001-02, are subject to this amended version of
13 Section 17558.5, and were still subject to audit at the time the audit report was
14 released. The amendment is pertinent since it indicates this is the first time that the
15 factual issue of the date the audit is “initiated” for mandate programs for which funds
16 are appropriated is introduced. Therefore, at the time the claim is filed, it is impossible
17 for the claimant to know when the statute of limitations will expire, which is contrary to
18 the purpose of a statute of limitations.

19 Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended
20 Section 17558.5 to state:

21 “(a) A reimbursement claim for actual costs filed by a local agency or school
22 district pursuant to this chapter is subject to the initiation of an audit by the
23 Controller no later than three years after the date that the actual reimbursement
24 claim is filed or last amended, whichever is later. However, if no funds are
25 appropriated or no payment is made to a claimant for the program for the fiscal
26 year for which the claim is filed, the time for the Controller to initiate an audit
27 shall commence to run from the date of initial payment of the claim. In any case,
28 an audit shall be completed not later than two years after the date that the audit

1 is commenced.”

2 None of the fiscal period claims which are the subject of the audit are subject to
3 this amended version of Section 17558.5. The amendment is pertinent since it
4 indicates this is the first time that the Controller audits may be completed at a time
5 other than the stated period of limitations.

6 Clearly, the Controller did not complete the audit within the statutory period
7 allowed for FY 1999-00. The audit findings are therefore void for this claim.

8 **PART VIII. RELIEF REQUESTED**

9 The District filed its annual reimbursement claims within the time limits
10 prescribed by the Government Code. The amounts claimed by the District for
11 reimbursement of the costs of implementing the program imposed by Chapter 961,
12 Statutes of 1975 (the “Rodda Act”), and Chapter 10.7, Division 4, of Title 1 of the
13 Government Code (commencing with Section 3540), represent the actual costs
14 incurred by the District to carry out this program. These costs were properly claimed
15 pursuant to the Commission’s parameters and guidelines. Reimbursement of these
16 costs is required under Article XIII B, Section 6 of the California Constitution. The
17 Controller denied reimbursement without any basis in law or fact. The District has met
18 its burden of going forward on this claim by complying with the requirements of Section
19 1185, Title 2, California Code of Regulations. Because the Controller has enforced
20 and is seeking to enforce these adjustments without benefit of statute or regulation, the
21 burden of proof is now upon the Controller to establish a legal basis for its actions.

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

The District requests that the Commission make findings of fact and law on each and every adjustment made by the Controller and each and every procedural and jurisdictional issue raised in this claim, and order the Controller to correct its audit report findings therefrom.

/

/

/

/

/

/

/

/

/

/

/

/

/

/

/

/

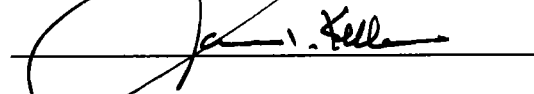
/

Incorrect Reduction Claim of San Mateo County Community College District
961/75 Collective Bargaining

PART IX. CERTIFICATION

By my signature below, I hereby declare, under the penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct copies of documents received from or sent by the state agency which originated the document.

Executed on August 25, at San Mateo, California, by



Jim Keller, Executive Vice-Chancellor
San Mateo County Community College District
4301 CSM Drive
San Mateo, CA 94402
Voice: 650-358-6869
Fax: 650-574-6574
E-Mail: kellerj@smccd.net

APPOINTMENT OF REPRESENTATIVE

San Mateo County Community College District appoints Keith B. Petersen, SixTen and Associates, as its representative for this incorrect reduction claim.



Jim Keller, Executive Vice-Chancellor
San Mateo County Community College District

8/25/05
Date

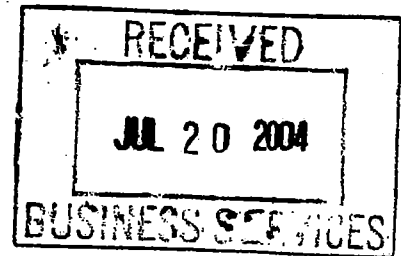
Attachments:

Exhibit "A"	Controller's Legal Counsel Letter dated July 15, 2004
Exhibit "B"	Parameters and Guidelines as amended January 28, 2000
Exhibit "C"	Controller's Claiming Instructions April 2000
Exhibit "D"	Controller's Audit Report dated August 6, 2004
Exhibit "E"	Claimant's Letter dated May 12, 2004

Exhibit A



STEVE WESTLY
California State Controller



July 15, 2004

Mike Brandy, Vice Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos, CA 94022

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

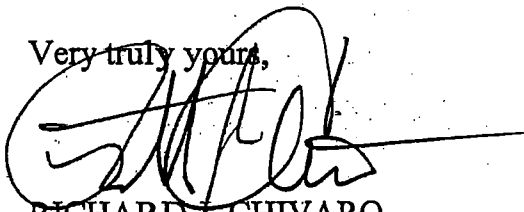
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,



RICHARD J. CHIVARO
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

Exhibit B

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE AMENDMENT TO PARAMETERS
AND GUIDELINES ON:

Statutes of 1975, Chapter 961 and
Statutes of 1991, Chapter 1213

Filed on March 4, 1999;

By Santa Ana Unified School District and
Stockton Unified School District,
Co-Claimants.

NO. CSM-98-4425-PGA-12

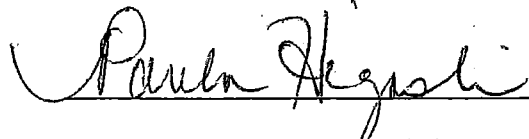
*Collective Bargaining/Collective Bargaining
Agreement Disclosure*

ADOPTION OF AMENDMENT TO
PARAMETERS AND GUIDELINES
PURSUANT TO GOVERNMENT CODE
SECTION 17557 AND TITLE 2,
CALIFORNIA CODE OF
REGULATIONS, SECTIONS 1183.2.

(Adopted on January 27, 2000)

PARAMETERS AND GUIDELINES AMENDMENT

On January 27, 2000, the Commission on State Mandates adopted the attached Amended Parameters and Guidelines. This Decision shall become effective on January 28, 2000.



Paula Higashi, Executive Director

Adopted: October 22, 1980
 Amendments Adopted: 8/19/81
 (Amendments applicable only to claims for costs incurred
 after June 30, 1981)
 Amended: 3/17/83
 Amended: 9/29/83
 Amended: 12/15/83
 Amended: 6/27/85
 Amended: 10/20/88
 Amended: 7/22/93
 Amended: 8/20/98
 Amended: 1/27/00
 f:\mandates\1998\pga\pga-12\pgfinal.doc
 Document Date: December 1, 1999

PROPOSED AMENDMENT
 TO
 CONSOLIDATED PARAMETERS AND GUIDELINES

Chapter 961, Statutes of 1975
 Chapter 1213, Statutes of 1991

Collective Bargaining
 and
 Collective Bargaining Agreement Disclosure

An act to repeal Article 5 (commencing with Section 13080) of Chapter 1 of Division 10 of the Education Code, and to add Chapter 10.7 (commencing with Section 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations, and making an appropriation. This bill, which was operative July 1, 1976, repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added section 3547.5 to the Government Code. Government Code section 3547.5 requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

A. Operative Date of Mandate

The provisions relating to the creation, certain duties of, and appropriations for the Public Employment Relations Board were operative on January 1, 1976. The provisions relating to the organizational rights of employees, the representational rights of employee organizations, the recognition of exclusive representatives, and related procedures were operative on April 1, 1976. The balance of the added provisions were operative on July 1, 1976.

The provisions relating to Collective Bargaining Agreement Disclosure added by Chapter 1213, Statutes of 1991 were operative on January 1, 1992. The California Department of Education issued Management Advisory 92-01 dated May 15, 1992, to establish the public disclosure format for school district compliance with the test claim statute.

B. Period of Claim

Only costs incurred after January 1, 1978 may be claimed. The initial claim should have included all costs incurred for that portion of the fiscal year from January 1, 1978, to June 30, 1978.

Pursuant to language included in the 1980-81 budget, claims shall no longer be accepted for this period. All subsequent fiscal year claims should be filed with the State Controller's Office for processing.

The test claim on Chapter 1213, Statutes of 1991 was filed with the Commission on December-29, 1997. Accordingly, the period of reimbursement for the provisions relating to disclosure begins July 1, 1996. Only disclosure costs incurred after July 1, 1996 may be claimed.

C. Mandated Cost

Public school employers have incurred costs by complying with the requirements of Section 3540 through 3549.1 established by Chapter 961, Statutes of 1975. In addition, some costs have been incurred as a result of compliance with regulations promulgated by the Public Employment Relations Board (PERB). Since these activity costs (referred to collectively as "Rodda Act" activities and costs in this document), in many respects, simply implement the original legislation, it is intended that these parameters and guidelines have embodied those regulations or actions taken by PERB prior to December 31, 1978.

D. County Superintendent of Schools Filing

If the County Superintendent of Schools files a claim on behalf of more than one school district, the costs of the individual school district must be shown separately.

E. Governing Authority

The costs for salaries and expenses of the governing authority, for example the School Superintendent and Governing Board, are not reimbursable. These are costs of general government as described by the federal guideline entitled "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Certification

The following certification must accompany all claims:

I DO HEREBY CERTIFY:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with; and

THAT I am the person authorized by the local agency to file claim for funds with the State of California.

Date

Signature of Authorized Representative

Title

Telephone Number

G. Claim Components (Reimbursable Costs)

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. The cost of activities grouped in components G1, G2, and G3 are subject to offset by the historic cost of similar Winton Act activities as described in H2.

1. Determination of appropriate bargaining units for representation and determination of the exclusive representatives.
 - a. Unit Determination: Explain the process for determining the composition of the certificated employee council under the Winton Act, and the process for determining appropriate bargaining units including the determination of management, supervisory and confidential employees, under Chapter 961, Statutes of 1975, if such activities were performed during the fiscal year being claimed.
 - b. Determination of the Exclusive Representative: Costs may include receipt and posting of the representation and decertification notices and, if necessary, adjudication of such matters before the PERB.

- c. Show the actual increased costs including salaries and benefits for employer representatives and/or necessary costs for contracted services for the following functions:
 - (1) Development of proposed lists for unit determination hearings if done during the fiscal year being claimed. Salaries and benefits must be shown as described in Item H3.
 - (2) Representation of the public school employer at PERB hearings to determine bargaining units and the exclusive representative. Actual preparation time will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - (3) If contracted services are used for either (a) or (b) above, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.
 - (4) Indicate the cost of substitutes for release time for employer and exclusive bargaining unit witnesses who testify at PERB hearings. The job classification of the witnesses and the date they were absent must also be submitted. Release time for employee witnesses asked to attend the PERB hearing by bargaining units will not be reimbursed.
 - (5) Identify the travel costs for employer representatives to any PERB hearing. Reimbursement shall reflect the rate specified by the regulations governing employees of the local public school employer.
 - (6) Cost of preparation for one transcript per PERB hearing will be reimbursed.
- 2. Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot.
 - a. Submit with your claim any Public Employment Relations Board agreements or orders which state how the election must be held.
 - b. If a precinct voting list was required by PERB, indicate the cost of its development. Salaries and benefits must be shown as described in Item H3.
 - c. The salary and benefits of a school employer representative, if required by PERB for time spent observing the counting of ballots, will be

reimbursed. The representatives' salary must be shown as described in Item H3.

3. Negotiations: Reimbursable functions include -- receipt of exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement.
 - a. Show the costs of salaries and benefits for employer representatives participating in negotiations. Contracted services will be reimbursed. Costs for maximum of five public school employer representatives per unit, per negotiation session will be reimbursed. Salaries and benefits must be shown as described on Page 7, Item H3.
 - b. Show the costs of salaries and benefits for employer representatives and employees participating in negotiation planning sessions. Contracted services for employer representatives will be reimbursed. Salaries and benefits must be shown as described in Item H3.
 - c. Indicate the cost of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked. Substitute costs for a maximum of five representatives per unit, per negotiation session will be reimbursed. The salaries of union representatives are not reimbursable.
 - d. Reasonable costs of reproduction for a copy of the initial contract proposal and final contract, which is applicable and distributed to each employer representative (i.e. supervisory, management, confidential) and a reasonable number of copies for public information will be reimbursed. Provide detail of costs and/or include invoices. Costs for copies of a final contract provided to collective bargaining unit members are not reimbursable.
 - e. If contract services are used for a. and/or b. above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
 - f. A list showing the dates of all negotiation sessions held during the fiscal year being claimed must be submitted.

4. Impasse Proceedings

a. Mediation

- (1) Costs for salaries and benefits for employer representative personnel are reimbursable. Contracted services will be reimbursed. Costs for a maximum of five public school employer representatives per mediation session will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Indicate the costs of substitutes for the release time of exclusive bargaining unit representatives during impasse proceedings. The job classification of the employee witnesses and the date they were absent shall be indicated. Costs for a maximum of five representatives per mediation session will be reimbursed.
- (3) Renting of facilities will be reimbursed.
- (4) Costs of the mediator will not be reimbursed.
- (5) If contract services are used under 1, contract invoices must be submitted with the claim. Contract costs must be shown as described in Item H5.

b. Fact-finding publication of the findings of the fact-finding panel. (To the extent fact-finding was required under the Winton Act during the 1974-75 fiscal year, costs are not reimbursable.)

- (1) All costs of the school employer panel representative shall be reimbursed. Salaries and benefits must be shown as described in Item H3.
- (2) Fifty percent of the costs mutually incurred by the fact-finding panel shall be reimbursed. This may include substitutes for release time of witnesses during fact-finding proceedings, and the rental of facilities required by the panel.
- (3) Special costs imposed on the public school employer for the development of unique data required by a fact-finding panel will be reimbursed. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act. Salaries and benefits must be shown as described in Item H3.

5. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* negotiation and *before* adoption by governing body, as required by Government Code section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement), attached to the amended Parameters and Guidelines. Procedures or formats which exceed those or which duplicate activities required under any other statute or executive order are not reimbursable under this item.

- a. Prepare the disclosure forms and documents, as specified.
- b. Distribute a copy of the disclosure forms and documents, to board members, along with a copy of the proposed agreement, as specified.
- c. Make a copy of the disclosure forms and documents and of the proposed agreement available to the public, prior to the day of the public meeting, as specified.
- d. Training employer's personnel on preparation of the disclosure forms and documents, as specified.
- e. Supplies and materials necessary to prepare the disclosure forms and documents, as specified.

For 5. a., b., and c., list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code section 3547.5 and Department of Education Advisory 92-01 (or subsequent replacement).

6. Contract administration and adjudication of contract disputes either by arbitration or litigation. Reimbursable functions include grievances and administration and enforcement of the contract.

- a. Salaries and benefits of employer personnel involved in adjudication of contract disputes. Contracted services will be reimbursed. Salaries and benefits must be shown as described in Item H3.
- b. Indicate substitutes necessary for release time of the representatives of an exclusive bargaining unit during adjudication of contract disputes. The job classification of the employee witnesses and the dates they were absent shall also be indicated.
- c. Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel on contract administration/interpretation of the negotiated contract are reimbursable. Contract interpretations at staff meetings are not reimbursable. Personal development and informational programs, i.e., classes, conferences, seminars, workshops, and time spent by employees attending such meetings are not reimbursable. Similarly, purchases of books and subscriptions for personal development and information

purposes are not reimbursable. Salaries and benefits must be shown as described in Item H3.

- d. The cost of one transcript per hearing will be reimbursed.
 - e. Reasonable public school employer costs associated with a contract dispute which is litigated are reimbursable, as follows:
 - 1. Reasonable public school employer costs associated with issues of contract disputes which are presented before PERB are reimbursable.
 - 2. Reasonable public school employer cost of litigation as a defendant in the court suit involving contract disputes may be reimbursable.
 - 3. Where the public school employer is the plaintiff in a court suit to appeal a PERB ruling, costs are reimbursable only if the public school employer is the prevailing party (after all appeals, final judgment).
 - 4. No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.
 - 5. No reimbursement shall be provided for filing of amicus curiae briefs.
 - f. Expert witness fees will be reimbursed if the witness is called by the public school employer.
 - g. Reasonable reproduction costs for copies of a new contract which is required as a result of a dispute will be reimbursed.
 - h. If contract services are used under "a" above, copies of contract invoices must be submitted with your claim. Contract costs must be shown as described in Item H5.
 - i. Public school employer's portion of arbitrators' fees for adjudicating grievances, representing 50% of costs, will be reimbursed.
7. Unfair labor practice adjudication process and public notice complaints.

- a. Show the actual costs for salaries and benefits of employer representatives. Services contracted by the public school employer are reimbursable. Salaries and benefits must be shown as described in Item H3.
- b. Indicate cost of substitutes for release time for representatives of exclusive bargaining units during adjudication of unfair practice charges.
- c. The cost of one transcript per PERB hearing will be reimbursed.
- d. Reasonable reproduction costs will be reimbursed.
- e. Expert witness fees will be reimbursed if the witness is called by the public school employer.
- f. If contract services are used under "a" above, contract invoices must be submitted. Contract costs must be shown as described in Item H5.
- g. No reimbursement for an appeal of an unfair labor practice decision shall be allowed where the Public Employee Relations Board is the prevailing party.
- h. No reimbursement for filing of amicus curiae briefs shall be allowed.

H. Supporting Data for Claims--Report Format for Submission of Claim.

- 1. Description of the Activity: Follow the outline of the claim components. Cost must be shown separately by component activity. Supply workload data requested as part of the description to support the level of costs claimed. The selection of appropriate statistics is the responsibility of the claimant.
- 2. Quantify "Increased" Costs: Public school employers will be reimbursed for the "increased costs" incurred as a result of compliance with the mandate.
 - a. For component activities G1, G2, and G3:
 - 1. Determination of the "increased costs" for each of these three components requires the costs of current year Rodda Act activities to be offset [reduced] by the cost of the base-year Winton Act activities. The Winton Act base-year is generally fiscal year 1974-75.

Winton Act base-year costs are adjusted by the Implicit Price Deflator prior to offset against the current year Rodda Act costs for these three components. The Implicit Price Deflator shall be listed in the annual claiming instructions of the State Controller.

2. The cost of a claimant's current year Rodda Act activities are offset [reduced] by the cost of the base-year Winton Act activities either: by matching each component, when claimants can provide sufficient documentation to segregate each component of the Winton Act base-year activity costs; or, by combining all three components when claimants cannot satisfactorily segregate each component of Winton Act base-year costs.

- b. For component activities G4, G6, and G7:

All allowable activity costs for these three Rodda Act components are "increased costs" since there were no similar activities required by the Winton Act; therefore, there is no Winton Act base-year offset to be calculated.

<u>BASE YEAR</u>	<u>ADJUSTMENT</u>
1974-1975	1.490 1979-80 FY
"	1.560 1980-81 FY
"	1.697 1981-82 FY
"	1.777 1982-83 FY
"	1.884 1983-84 FY

3. Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.
4. Services and Supplies: Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed.
5. Professional and Consultant Services: Separately show the name of professionals or consultants, specify the functions the consultants performed relative to the mandate, length of appointment, and the itemized costs for such services. Invoices must be submitted as supporting documentation with your claim. The maximum reimbursable fee for contracted services is ~~\$100~~ \$135 per hour. Annual retainer fees shall be no greater than ~~\$100~~ \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees, as established under Title 2, Div. 2, Section 700ff, CAC.

6. Allowable Overhead Cost: School districts must use the Form J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education must use the Form J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community College Districts must use one of the following three alternatives:

- A Federally-approved rate based on OMB Circular A-21;
- The State Controller's FAM-29C which uses the CCFS-311; or
- Seven percent (7%).

Exhibit C

Collective Bargaining

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act, which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the Rodda Act.

Government Code Section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates (COSM), (formerly Board of Control) determined that Chapter 961, Statutes of 1975, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, COSM determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the amended parameters and guidelines by COSM. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may

withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

- A. Initial Claims-** County offices of education and school districts that submitted 1998-99 fiscal year claims for professional and consultant services at the \$100 per hour rate may amend their claims to be reimbursed at the \$135 per hour rate.

Pursuant to Government Code Section 17561, Subdivision (d)(1)(A), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Amended reimbursement claims for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 3, 2000. If the amended reimbursement claim is filed after the deadline of August 3, 2000, the approved amount of the difference between the \$100 and \$135 rate change must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) An amended 1999-00 estimated claim for professional and consultant services at the \$135 per hour rate may be filed with the State Controller's Office and postmarked by August 3, 2000. Timely filed amended estimated claims will be paid before late claims.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Development of proposed lists for the bargaining unit determination hearings.

(a) Contract services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation costs for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contract services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required to testify at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications, and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel

Travel Expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall reflect the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcript

The cost of preparing one transcript per PERB hearing is reimbursable.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives is reimbursable in the event PERB determines that a question of representation exists and orders an election held by secret ballot. The claimant must include with the claim, any PERB agreements or orders that state how the election must be held.

Activities eligible for reimbursement for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative, if required by PERB to observe the ballot count.

C. Cost of Negotiations

Costs associated with receipt of the exclusive representative's initial contract proposal, holding public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the fiscal year of claim.

Activities determined to be eligible for reimbursement of this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

- (a) Salaries and benefits for public school employer representatives and supporting personnel participating in planning sessions and related contract services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

- (a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.
- (b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district proposal and related contract services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

- (a) Salaries and benefits for district employer representatives participating in negotiations and related contract services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.
- (b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative who required a substitute. List the dates and time the substitute worked. Substitute costs for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

- (a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.
- (b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement of this component:

- (c) The cost of copies of the final contract provided to the collective bargaining unit members.
- (d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings is reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

- (a) Salaries and benefits for district employees to prepare and represent the employer at the sessions. Cost for a maximum of five public school employer representatives per mediation session will be reimbursed.
- (b) Contract services used to prepare for and represent the employer at the sessions.
- (c) The cost of substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursement to a public school district employer is limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.
- (d) The cost of renting facilities for the sessions.
- (e) The cost of the mediator is not eligible for reimbursement.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

- (a) All the costs of the district employer representative serving on the fact-finding panel.
- (b) Fifty percent of the cost of the fact-finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact-finding proceedings and the rental of facilities required to conduct the fact-finding hearing.
- (c) Special costs imposed on the district for the development of unique data required by a fact-finding panel. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act.

E. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* the negotiation and *before* adoption by the governing body, as required by Government Code Section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement).

- (1) Prepare the disclosure forms and documents.
- (2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.
- (3) Make a copy of the disclosure forms and documents and the proposed agreement available to the public, prior to the day of the public meeting.
- (4) Train employer's personnel to prepare the disclosure forms and documents.
- (5) Materials and supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code Section 3547.5 and the Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or duplicate activities required under any other statute or executive order are not reimbursable under this component.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation is reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

(a) Salaries and benefits of public school personnel involved in adjudication of contract disputes along with related contract services.

(b) Substitutes hired so that representatives of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.

(c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

(a) Public school employer costs regarding contract disputes that are presented before PERB.

(b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4) "Appeal of PERB Ruling," below, if claimant is the plaintiff).

(c) Expert witness fees if the witness is called by the public school employer.

(d) Reasonable reproduction costs for copies of a new contract that is required as a result of a dispute.

(e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

(a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.

(b) The claimant must include with the claim a copy of the court's ruling.

(c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component:

(d) Contract interpretations conducted at staff meetings.

(e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.

- (f) Labor/management non-adversarial training sessions
- (g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Unfair Labor Practice Presented to PERB

- (a) Salaries and benefits of public school district representatives and related contract services.
- (b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.
- (c) The cost of a transcript for each PERB hearing.
- (d) Reasonable reproduction costs.
- (e) Expert witness fees if the witness is called by the public school district.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claim must include a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement of this component:

- (d) Appeal of an unfair labor practice if PERB is the prevailing party.
- (e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for: Retirement, social security, health and dental insurance, workers' compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contract Services

The contract services guidelines in 8.A.(3) shall prevail, except that the reimbursable fee for collective bargaining contract services will not exceed \$135 per hour. Additionally, annual retainer fees shall be based on a fee not greater than \$135 per hour. The claims that are based on annual retainers shall contain a certification that the fee is no greater than \$135 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by state employees as established under Title 2, Division 2, Section 700ff, California Code of Regulations.

C. Travel Expenses

Reimbursement of business and travel expenses is limited to an amount and type of that which can be claimed by state employees. Refer to Appendix B, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

E. Governing Authority

Salaries and expenses of the governing authority e.g. the Board of Trustees and Superintendent of Schools, are not reimbursable as a direct cost. These are costs of general government as described by the federal guideline "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Quantify "Increased" Costs

Determination of increased costs for each of these components requires the cost of current year Rodda Act activities to be offset (reduced) by the cost of the base year Winton Act activities. The Winton Act base year is generally fiscal year 1974-75.

Winton Act base year costs are adjusted by the Implicit Price Deflator (IPD) prior to offset against the current year Rodda Act costs for claim components, 6.A., 6.B., and 6.C. The IPD shall be listed in the annual claiming instructions.

Base Year	Adjustment	
1974-75	1.490	1979-80 FY
1974-75	1.560	1980-81 FY
1974-75	1.697	1981-82 FY
1974-75	1.777	1982-83 FY

The cost of a claimant's current year Rodda Act activities are offset (reduced) by the cost of the base year Winton Act activities either by matching each component when claimants can provide sufficient documentation to segregate each component of the Winton Act base year activity costs or, by combining all three components when claimant cannot satisfactorily segregate each component of the Winton Act base year costs.

All allowable activity costs for Rodda Act components, 6.D., 6.E., 6.F., and 6.G., are increased costs since there were no similar activities required by the Winton Act; therefore no Winton Act base year offset is to be calculated.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphic presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in this program. The claim forms provided for this program can be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form CB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Actual benefit percent must be itemized. If no itemization is submitted, twenty one percent (21%) must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Show the name(s) of professionals or consultants separately, specify the functions performed relative to the mandate, length of appointment, and the itemized costs of such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contract services is \$135 per hour. Annual retainer fees shall be no greater than \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts and other documents evidencing the travel expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CB-1, Claim Summary

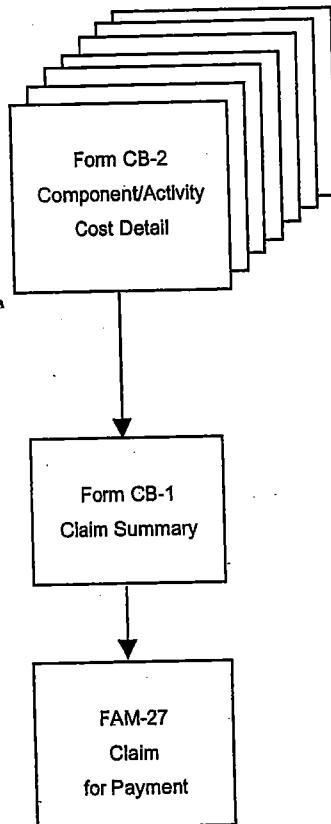
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from form CB-2 and carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts must use one of the following three alternatives: A federally approved rate based on OMB Circular A-21; the State Controller's FAM-29C that utilizes CCFS-311.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the school district. All applicable information from form CB-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Forms

**Form CB-2, Component/Activity Cost Detail**

Complete a separate form CB-2 for each cost component claimed.

A. Determining Bargaining Units and Exclusive Representation

- (1) Bargaining Unit Lists
- (2) PERB Hearings
- (3) Substitutes
- (4) Travel Costs
- (5) Transcripts

B. Election of Unit Representation

- (1) Precinct Voting List
- (2) Ballot Tally Observers

C. Cost of Negotiations

- (1) Representative's Contract Proposal
- (2) Public Hearings
- (3) Public Distribution of Proposed Contract
- (4) District Contract Proposal
- (5) Negotiation
- (6) Public Distribution of Final Contract

D. Impasse Proceedings

- (1) Mediation
- (2) Fact Finding

E. Collective Bargaining Agreement Disclosure

- (1) Prepare Disclosure Forms and Documents
- (2) Distribute Forms and Documents
- (3) Copy Forms and Documents
- (4) Train Employer's Personnel
- (5) Purchase Necessary Supplies

F. Contract Administration

- (1) Training Sessions
- (2) Grievances
- (3) Contract Disputes Presented to PERB
- (4) Appeal of a PERB Ruling

G. Unfair Labor Practice Charges

- (1) Unfair Labor Practice Presented to PERB
- (2) Appeal of a PERB Ruling

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

Audit Report

COLLECTIVE BARGAINING PROGRAM

Chapter 961, Statutes of 1975,
and Chapter 1213, Statutes of 1991

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

August 2004



STEVE WESTLY
California State Controller

August 6, 2004

Mr. Ron Galatolo
Chancellor-Superintendent
San Mateo County
Community College District
3401 CSM Drive
San Mateo, CA 94402-3699

Dear Mr. Galatolo:

The State Controller's Office has completed an audit of the claims filed by San Mateo County Community College District for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

The district claimed \$1,090,686 for the mandated program. Our audit disclosed that \$355,236 is allowable and \$735,450 is unallowable. The unallowable costs occurred primarily because the district claimed unsupported labor costs. The district was paid \$952,529. The amount paid in excess of allowable costs claimed, totaling \$597,293, should be returned to the State.

If you have any questions, please contact Jim L. Spano, Chief, Compliance Audits Bureau, at (916) 323-5849.

Sincerely,

VINCENT P. BROWN
Chief Operating Officer

VPB:ams

cc: James Keller

Executive Vice Chancellor

San Mateo County Community College District

Ed Monroe, Program Assistant

Fiscal Accountability Section

Chancellor's Office

California Community Colleges

Jeannie Oropeza, Program Budget Manager

Education Systems Unit

Department of Finance

Charles Pillsbury

School Apportionment Specialist

Department of Finance

Contents

Audit Report

Summary	1
Background	1
Objective, Scope, and Methodology	2
Conclusion	2
Views of Responsible Officials	3
Restricted Use	3
Schedule 1—Summary of Program Costs	4
Findings and Recommendations	6
Attachment—District’s Response to Draft Audit Report	

Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by the San Mateo County Community College District for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was July 14, 2003.

The district claimed \$1,090,686 for the mandated program. The audit disclosed that \$355,236 is allowable and \$735,450 is unallowable. The unallowable costs occurred primarily because the district claimed unsupported labor costs. The district was paid \$952,529. The amount paid in excess of allowable costs claimed, totaling \$597,293, should be returned to the State.

Background

In 1975, the State enacted the Rodda Act (Chapter 961, Statutes of 1975), requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere of public school employers. The legislation created the Public Employment Relations Board to issue formal interpretations and rulings regarding collective bargaining under the Act. In addition, the legislation established organizational rights of employees and representational rights of employee organizations, and recognized exclusive representatives relating to collective bargaining. On July 17, 1978, the Board of Control ruled that the Rodda Act imposed a state mandate upon school districts reimbursable under *Government Code* Section 17561.

In 1991, the State enacted Chapter 1213, Statutes of 1991, which requires that school districts publicly disclose major provisions of a collective bargaining effort before the agreement becomes binding. On August 20, 1998, the Commission on State Mandates (formerly the Board of Control) ruled that this legislation also imposed a state mandate upon school districts reimbursable under *Government Code* Section 17561. Costs of publicly disclosing major provisions of collective bargaining agreements that districts incurred after July 1, 1996, are allowable.

Claimants are allowed to claim increased costs. For components G1 through G3, increased costs represent the difference between the current-year Rodda Act activities and the base-year Winton Act activities (generally, fiscal year 1974-75), as adjusted by the implicit price deflator. For components G4 through G7, increased costs represent actual costs incurred. The seven components are as follows:

- G1 – Determining bargaining units and exclusive representation
- G2 – Election of unit representation
- G3 – Cost of negotiations
- G4 – Impasse proceedings
- G5 – Collective bargaining agreement disclosure
- G6 – Contract administration
- G7 – Unfair labor practice charges

Parameters and Guidelines, adopted by the Commission on State Mandates, establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

Objective, Scope, and Methodology

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002.

The auditors performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the district's management controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the San Mateo County Community College District claimed \$1,090,686 and was paid \$952,529 for costs of the Collective Bargaining Program. The audit disclosed that \$355,236 is allowable and \$735,450 is unallowable.

For fiscal year (FY) 1999-2000, the district was paid \$319,503 by the State. The audit disclosed that \$67,760 is allowable. The amount paid in excess of allowable costs claimed, totaling \$251,743, should be returned to the State.

For FY 2000-01, the district was paid \$308,655 by the State. The audit disclosed that \$99,056 is allowable. The amount paid in excess of allowable costs claimed, totaling \$209,599, should be returned to the State.

For FY 2001-02, the district was paid \$324,371 by the State. The audit disclosed that \$188,240 is allowable. The amount paid in excess of allowable costs claimed, totaling \$135,951, should be returned to the State.

**Views of
Responsible
Officials**

The SCO issued a revised draft audit report on April 21, 2004. Dr. Ron Galatolo, Chancellor-Superintendent, responded by the attached letter dated May 12, 2004, disagreeing with Findings 1 and 3. The district did not respond to Findings 2 and 4. (The district's response to Finding 2 actually relates to Finding 3.) The district's response is included in this final audit report.

Restricted Use

This report is solely for the information and use of the San Mateo County Community College District, the San Mateo County Office of Education, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2002**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustments</u>	<u>Reference¹</u>
<u>July 1, 1999, through June 30, 2000</u>				
Component activities G1 through G3:				
Salaries and benefits	\$ 268,830	\$ 77,247	\$ (191,583)	Finding 1
Materials and supplies	—	—	—	
Travel	—	—	—	
Contracted services	—	—	—	
Subtotals	268,830	77,247	(191,583)	
Less adjusted base-year direct costs	(35,841)	(35,841)	—	
Total increased direct costs, G1 through G3	232,989	41,406	(191,583)	
Component activities G4 through G7:				
Salaries and benefits	40,003	16,183	(23,820)	
Materials and supplies	1,568	137	(1,431)	Finding 2
Travel	355	355	—	
Contracted services	272	272	—	
Total increased direct costs, G4 through G7	42,198	16,947	(25,251)	
Total increased direct costs, G1 through G7	275,187	58,353	(216,834)	
Indirect costs	44,316	9,407	(34,909)	Finding 3
Total costs	\$ 319,503	67,760	\$ (251,743)	
Less amount paid by the State		(319,503)		
Allowable costs claimed in excess of (less than) amount paid		\$ (251,473)		
<u>July 1, 2000, through June 30, 2001</u>				
Component activities G1 through G3:				
Salaries and benefits	\$ 271,389	\$ 90,784	\$ (180,605)	Finding 1
Materials and supplies	—	—	—	
Travel	—	—	—	
Contracted services	17,800	17,800	—	
Subtotals	289,189	108,584	(180,605)	
Less adjusted base-year direct costs	(37,310)	(37,310)	—	
Total increased direct costs, G1 through G3	251,879	71,274	(180,605)	
Component activities G4 through G7:				
Salaries and benefits	17,585	15,485	(2,100)	
Materials and supplies	3,702	—	(3,702)	Finding 2
Travel	—	—	—	
Contracted services	300	300	—	
Total increased direct costs, G4 through G7	21,587	15,785	(5,802)	

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 2000, through June 30, 2001 (continued)</u>				
Total increased direct costs, G1 through G7	273,466	87,059	(186,407)	
Indirect costs	35,189	11,997	(23,192)	Finding 3
Total costs	<u>\$ 308,655</u>	99,056	<u>\$ (209,599)</u>	
Less amount paid by the State		<u>(308,655)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (209,599)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Component activities G1 through G3:				
Salaries and benefits	\$ 399,162	\$ 165,783	\$ (233,379)	Finding 1
Materials and supplies	—	—	—	
Travel	—	—	—	
Contracted services	9,500	9,500	—	
Subtotals	408,662	175,283	(233,379)	
Less adjusted base-year direct costs	<u>(37,839)</u>	<u>(37,839)</u>	—	
Total increased direct costs, G1 through G3	<u>370,823</u>	137,444	<u>(233,379)</u>	
Component activities G4 through G7:				
Salaries and benefits	32,265	25,730	(6,535)	
Materials and supplies	898	898	—	
Travel	—	—	—	
Contracted services	—	—	—	
Total increased direct costs, G4 through G7	<u>33,163</u>	26,628	<u>(6,535)</u>	
Total increased direct costs, G1 through G7	403,986	164,072	(239,914)	
Indirect costs	58,542	24,348	(34,194)	Finding 3
Total costs	<u>\$ 462,528</u>	188,420	<u>(274,108)</u>	
Less amount paid by the State		<u>(324,371)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (135,951)</u>		
<u>Summary: July 1, 1999, through June 30, 2002</u>				
Total increased direct costs, G1 through G7	\$ 952,639	\$ 309,484	\$ (643,155)	
Indirect costs	138,047	45,752	(92,295)	
Total costs	<u>\$ 1,090,686</u>	355,236	<u>\$ (735,450)</u>	
Less amount paid by the State		<u>(952,529)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (597,293)</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unsupported salaries and benefits

The district did not provide support for \$638,022 in claimed salaries and benefits for the audit period. Specifically, the district did not provide source documents to validate employees' hours charged, such as individual activity log sheets, meeting sign-in sheets, and time records. In addition, the district used an incorrect productive hourly rate when computing salaries and benefits allocable to the mandated cost program during the audit period.

The following provides a summary breakdown of unallowable salaries and benefits due to unsupportable hours and incorrect productive hourly rates:

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Component G3—Cost of Negotiation:				
Unsupported hours at the claimed productive hourly rate	\$(191,823)	\$(176,581)	\$(230,995)	\$(599,399)
Component G5—Contract Administration:				
Unsupported hours at the claimed productive hourly rate	(23,820)	(2,100)	(6,535)	(32,455)
Incorrect productive hourly rates of all claimed costs	2		(2,384)	(6,168)
Audit adjustment	\$(215,403)	\$(182,705)	\$(239,914)	\$(638,022)

Parameters and Guidelines requires the claimant to show the classification of the employees involved, amount of time spent, and their hourly rate. In addition, the guidelines require the claimant to show the cost of salaries and benefits for employer representatives participating in negotiations, the cost of substitute teachers for release time of exclusive bargaining unit representatives during negotiations, the job classifications of the bargaining unit representatives that required a substitute, and dates worked.

Parameters and Guidelines states that the claimant must support the level of costs claimed and that the claimant will only be reimbursed for the increased costs incurred.

Recommendation

The district should develop and implement an accounting system to ensure that all claimed costs are properly supported.

District's Response

This finding states that the district's claims for salaries and benefits were not supported by documentation that the auditors accepted as reasonable proof that the activities occurred. Generally accepted auditing standards require sufficient, competent evidential matter to afford a *reasonable* basis for an opinion. Despite the fact that three three-year contracts were negotiated during the claim period, the

auditors are disallowing any time that is not backed up by a piece of paper and are not exercising any judgment or reason in determining if the District's claim was reasonable. Specifically, for Greg Marvel, the job description and announcement for his position are attached. All of his job duties relate to collective bargaining and the majority is directly involved in either negotiations or preparation for negotiations. In past Health Fee Mandated Cost claims, the director of Health Services has been allowed 100% as the position by its very nature is 100% attributable to Health Services. Similarly, everything that Greg Marvel did is in support of the collective bargaining process and should be allowed. The District is providing additional documentation in the form of a declaration that is attached to this letter as further proof that these activities did indeed take place and that Mr. Marvel did perform the duties as assigned.

In addition to claiming actual hours spent on negotiations, the District claimed release time for AFT members as mandated by a PERB ruling. The PERB ruling states that release time is not only reasonable but a requirement for the negotiation and grievance processes and requires the District to negotiate time for AFT members. The ruling states that EERA section 3543.5 creates a statutory right to release time. The amount of release time the district was providing was not reasonable and collective bargaining required the district to provide a reasonable amount of release time. The district did negotiate release time as required by the PERB ruling and have listed it as a reasonable cost in the claims. The audit has disregarded this administrative ruling and disallowed all of the release time. We believe that the PERB ruling is sufficient justification for this claim.

SCO's Comment

The finding and recommendation remain unchanged.

The SCO recognizes that mandated activities took place at the district. The audit's purpose determines the extent that such activities occurred. Based on documentation provided by the district, the SCO could not determine actual time spent on mandate activities.

In its response to the draft audit report, the district only provided a job description of its chief negotiator during FY 1999-2000 in support of its collective bargaining activities claimed. The job description is titled "Assistant Chancellor, Employee Relations and Human Resources" and includes unallowable personnel and training duties. Because not all of the duties are allowable, the SCO has no reasonable basis to allocate reimbursable hours versus non-reimbursable hours in the absence of documented time records. Any attempt to do so would be estimating time spent on reimbursable activities. The unallowable activities from the job description are as follows:

- Research employment, retention, and staff development trends;
- Train management and other staff in procedures related to employee discipline;
- Direct the administration of recruitment, selection, retention, benefits, and evaluation programs for academic, non-academic, and administrative staff;

- Administer a comprehensive district-wide safety program; and
- Administration of district's grievance processing not directly related to collective bargaining issues.

In support of release time claimed for AFT members, the district stated that a Public Employees Relations Board ruling allowing for reasonable release time provides sufficient support for claimed costs. However, the SCO disputes the lack of documentation supporting hours claimed rather than the proper authorization of release time for AFT members. Most of the hours claimed were estimates of time spent on reimbursable activities rather than support of actual time spent. In a few instances, the district was able to verify the presence of several AFT members at certain contract negotiation sessions and the amount of time spent at these sessions.

**FINDING 2—
Unsupported
materials and
supplies**

The district did not provide documentation to support claimed materials and supplies totaling \$5,133.

The following provides a summary breakdown of unallowable materials and supplies:

	Fiscal Year		Total
	1999-2000	2000-01	
Component G6—Contract Administration:			
Printing	\$ (960)	\$ (1,565)	\$ (2,525)
Postage	(32)	(214)	(246)
Others	(439)	(1,923)	(2,362)
Totals	<u>\$ (1,431)</u>	<u>\$ (3,702)</u>	<u>\$ (5,133)</u>

Parameters and Guidelines states only expenditures that can be identified as a direct cost resulting from the mandate can be claimed.

Parameters and Guidelines states the claimant must support the level of costs claimed and the claimant will only be reimbursed for the increased costs incurred.

Recommendation

The district should develop and implement an accounting system to ensure that all claimed costs are properly supported.

SCO's Comment

The district did not respond to this finding.

**FINDING 3—
Overstated indirect
costs**

The district overstated indirect costs by \$92,295 because of the unallowable costs identified in Findings 1 and 2 as follows:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Allowable increased direct costs:				
Salaries and benefits	\$ 93,430	\$106,268	\$191,514	
Materials and supplies	137	—	898	
Travel	355	—	—	
Contract services	272	18,100	9,500	
Subtotals	94,194	124,368	201,912	
Less adjusted base-year costs claimed	(35,841)	(37,310)	(37,839)	
Subtotals	58,353	87,058	164,073	
Multiplied by indirect costs rate	16.12%	13.78%	14.84%	
Allowable indirect costs	9,407	11,997	24,348	
Less indirect costs claimed	(44,316)	(35,189)	(58,542)	
Overstated indirect costs	<u>\$(34,909)</u>	<u>\$(23,192)</u>	<u>\$(34,194)</u>	<u>\$(92,295)</u>

Parameters and Guidelines states the claimant must support the level of costs claimed and the claimant will only be reimbursed for the increased costs incurred.

Recommendation

The district should ensure that indirect costs are recomputed whenever there is a change in any allowable program costs.

District's Response

Upon restoration of the disallowed costs in Finding 1, indirect costs claimed should be appropriately increased.

SCO's Comment

The findings and recommendation remain unchanged. None of the unallowable costs disputed by the district in Finding 1 was reclassified as allowable costs.

**FINDING 4—
Overstated
base-year costs**

The district overstated its FY 1974-75 Winton Act base-year direct costs during the audit period by \$22. The district used \$11,755 rather than \$11,733, which was supported. The error occurred when calculating the Skyline College president's base-year costs. This amount was not significant.

This error compounds annually because the *Parameters and Guidelines* requires that each fiscal year's mandated costs are reduced by the current value of the base-year Winton Act activities (base-year costs increased by the implicit price deflator).

Recommendation

The district should review its Winton Act base-year direct costs to ensure that the mathematical error noted above is corrected in subsequent claims.

SCO's Comment

The district did not respond to this finding.

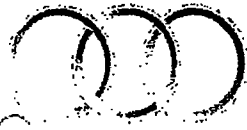
OTHER ISSUE

The district stated that the SCO was slow in providing the district with working papers supporting the numbers presented in the draft audit report. The district also questioned the SCO auditors' competence to perform audits on the Collective Bargaining Program.

SCO's Comment

Based on information provided by the district, the SCO reissued the initial draft report to correct computation errors. The SCO auditors are knowledgeable about the collective bargaining process and have performed a number of collective bargaining audits at community college districts.

**Attachment—
District's Response to
Draft Audit Report**

**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Office of the Chancellor

Cabrera College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno

May 12, 2004

Jim L. Spano
Chief, Compliance Audits Bureau
State Controller's Office, Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

CB

Dear Mr. Spano,

San Mateo Community College District received the draft audit report of its mandated costs claims for the period July 1, 1999, through June 30, 2002 on April 28, 2004. Our response is due within 15 days of our receipt. Here it is.

I first want to comment on how difficult this audit has been. The materials that we have been provided as backup for the audit findings were sloppily prepared and did not match the actual draft report. We requested corrected materials and received documents that still did not match the now revised findings. Only the third set of documents we finally received from your office matched the findings in the revised draft audit. The auditors were not prepared for this audit. Generally accepted auditing standards require that auditors have sufficient competence to plan the audit. These auditors were not knowledgeable about community colleges and particularly about the collective bargaining process in community colleges. They were not sufficiently prepared to do the work of the audit. It is difficult to rely upon their work as competent and complete.

Finding 1: This finding states that the district's claims for salaries and benefits were not supported by documentation that the auditors accepted as reasonable proof that the activities occurred. Generally accepted auditing standards require sufficient, competent evidential matter to afford a *reasonable* basis for an opinion. Despite the fact that three three-year contracts were negotiated during the claim period, the auditors are disallowing any time that is not backed up by a piece of paper and are not exercising any judgment or reason in determining if the District's claim was reasonable. Specifically, for Greg Marvel, the job description and announcement for his position are attached. All of his job duties relate to collective bargaining and the majority is directly involved in either negotiations or preparation for negotiations. In past Health Fee Mandated Cost claims, the director of Health Services has been allowed 100% as the position by its very nature is 100% attributable to Health Services. Similarly, everything that Greg Marvel did is in

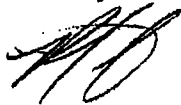
support of the collective bargaining process and should be allowed. The District is providing additional documentation in the form of a declaration that is attached to this letter as further proof that these activities did indeed take place and that Mr. Marvel did perform the duties as assigned.

In addition to claiming actual hours spent on negotiations, the District claimed release time for AFT members as mandated by a PERB ruling. The PERB ruling states that release time is not only reasonable but a requirement for the negotiation and grievance processes and requires the District to negotiate time for AFT members. The ruling states that EERA section 3543.5 creates a statutory right to release time. The amount of release time the district was providing was not reasonable and collective bargaining required the district to provide a reasonable amount of release time. The district did negotiate release time as required by the PERB ruling and have listed it as a reasonable cost in the claims. The audit has disregarded this administrative ruling and disallowed all of the release time. We believe that the PERB ruling is sufficient justification for this claim.

Finding 2: Upon restoration of the above disallowed costs in Finding 1, indirect costs claimed should be appropriately increased.

Thank you for your attention to this matter.

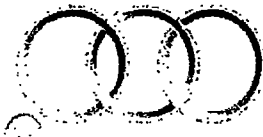
Sincerely,



Ron Galatolo
Chancellor-Superintendent

Attachments: Assistant Chancellor, Announcement of Opening
Assistant Chancellor, Position Description
Declaration of Duties

Cc James Keller
Kathy Blackwood
Greg Wedner



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Office of the Chancellor

Cañada College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno

I, Ron Galatolo, declare:

1. I am the Chancellor and Superintendent of San Mateo County Community College District ("District"), and have been in that position since May, 2001. Previous to that position, I was the Executive Vice Chancellor. In that role, I was ultimately responsible for supervision and direction of Mr. Marvel's activities.
2. The matters set forth in this Declaration are true and correct of my own personal and firsthand knowledge, and if called as a witness, I would and could testify competently about such matters.
3. Greg Marvel has been employed by the District during 1999-2000. Attached hereto as Exhibit "A" is a true and correct copy of Mr. Marvel's job description and list of duties during that fiscal year. Exhibit "A" accurately describes the duties performed by Mr. Marvel, all of which relate to and/or involve collective bargaining.

I declare under penalty of perjury that the forgoing is true and correct.

Executed this 12th day of May, 2004, in San Mateo, California.

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

POSITION DESCRIPTION

ASSISTANT CHANCELLOR, EMPLOYEE RELATIONS AND HUMAN RESOURCES**A. General Statement**

Responsible to the Chancellor-Superintendent for collective bargaining, grievance administration, bargaining-unit contract interpretation, coordination and management of a comprehensive Districtwide human relations program, including overall employment, compensation and retention services. Serves as the District's chief negotiator and is responsible for developing negotiation proposals, strategies, grievance resolutions and related research as liaison to the Board of Trustees.

B. Examples of Essential Functions

1. Confer with the Board of Trustees, Chancellor-Superintendent and senior administrative and representative staff to develop collective bargaining proposals, policies and strategies; serve as principle negotiator and coordinator for collective bargaining activities; design, develop, propose and implement a District plan for collective bargaining; make presentations to the Board of Trustees, senior administrative staff, and other group representatives; attend closed and open meetings of the Board of Trustees to make presentations, participate in planning activities, and to provide current information as assigned;
2. Use a database, a variety of computer software, surveys, and other tools to research collective bargaining, employment, retention, and staff development trends, strategies, statistics, cost estimates, outside institutional and industry practices, current applicable legal positions, and other data; prepares proposals, position papers, research summaries, and other materials based upon research and collected data;
3. Serve as principle administrator for grievance processing in the District; set up, maintain and evaluate grievance procedures, resolutions, costs, trends and related legal resources; direct and implement legal settlements and litigation involving employee discipline, legal actions and related issues, in conjunction with appropriate legal counsel; train management and other staff in procedures related to employee discipline, grievance and complaint resolution, mediation, and related legal requirements;
4. Direct the administration of recruitment, selection, retention, benefits and evaluation programs for academic, non-academic and administrative staff, including development and implementation of database and other systems of applicable online management programs and reports; direct and evaluate the work of administrative, supervisory and other staff as assigned;
5. Administer a comprehensive, Districtwide safety program; confer with outside resources, District collective bargaining and other representatives regarding legal compliance requirements, employee safety assessments and accident trends and analysis; coordinate safety training, resource management, publicity and communication activities and other related programs;
6. Develop and maintain an online and manual labor law library, including current resources related to collective bargaining and grievances, legal trends and District legal activities, market and industry contacts, compensation and employee benefits, college and university practices, and other data;

Assistant Chancellor, Employee Relations and Human Resources (continued):

7. Develop and publish articles, essays, annotated opinions and other materials for dissemination to staff and the media; complete surveys and required reports for WEB page and related electronic media, local, Statewide, federal, and other agencies and institutions.

C. Supervision Exercised

Has direct responsibility for the supervision and evaluation of administrative, paraprofessional and related support staff. Has indirect responsibility for the supervision and coordination of other administrative and supervisory staff in collective bargaining, grievance-handling, safety, and other related programs and activities.

D. Minimum Requirements

Possession of a Master's degree from an accredited college or university. One year of formal training, internship or leadership experience reasonably related to the managerial assignment, which may, but not need be concurrent with the required full-time service. Demonstrated skills in effective communication and interaction with people of diverse racial and language groups, cultures and abilities.

E. Desirable Attributes/Skills

Successful work experience of increasing management-level responsibility which has demonstrated knowledge and skills in the following areas: research, strategic planning, and original and collaborative policy/proposal development related to collective bargaining and grievance resolution; program planning, implementation and evaluation related to human relations, including employee retention, compensation, development, training evaluation and discipline; development and implementation and future planning related to technological applications; skills in research, evaluation and application of specific database and other software to human relations services within an organization; and, demonstrated skills in written and oral communication, including training/instructing.

F. Classification and Contract

This is a classified administrative position, continuation of which is subject to specified contract provisions related to satisfactory performance and District organizational needs. Specific employment contract provisions will include such areas as the following: early contract release notification of March 15th; salary step advancement subject to satisfactory performance; and other such provisions as determined by the Chancellor-Superintendent and Board of Trustees.

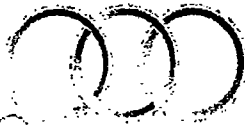
(Rev. 9/98-CG)

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>

S03-MCC-040

Exhibit E

**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Office of the Chancellor

Cajal College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno

May 12, 2004

Jim L. Spano
Chief, Compliance Audits Bureau
State Controller's Office, Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

CB

Dear Mr. Spano,

San Mateo Community College District received the draft audit report of its mandated costs claims for the period July 1, 1999, through June 30, 2002 on April 28, 2004. Our response is due within 15 days of our receipt. Here it is.

I first want to comment on how difficult this audit has been. The materials that we have been provided as backup for the audit findings were sloppily prepared and did not match the actual draft report. We requested corrected materials and received documents that still did not match the now revised findings. Only the third set of documents we finally received from your office matched the findings in the revised draft audit. The auditors were not prepared for this audit. Generally accepted auditing standards require that auditors have sufficient competence to plan the audit. These auditors were not knowledgeable about community colleges and particularly about the collective bargaining process in community colleges. They were not sufficiently prepared to do the work of the audit. It is difficult to rely upon their work as competent and complete.

Finding 1: This finding states that the district's claims for salaries and benefits were not supported by documentation that the auditors accepted as reasonable proof that the activities occurred. Generally accepted auditing standards require sufficient, competent evidential matter to afford a *reasonable* basis for an opinion. Despite the fact that three three-year contracts were negotiated during the claim period, the auditors are disallowing any time that is not backed up by a piece of paper and are not exercising any judgment or reason in determining if the District's claim was reasonable. Specifically, for Greg Marvel, the job description and announcement for his position are attached. All of his job duties relate to collective bargaining and the majority is directly involved in either negotiations or preparation for negotiations. In past Health Fee Mandated Cost claims, the director of Health Services has been allowed 100% as the position by its very nature is 100% attributable to Health Services. Similarly, everything that Greg Marvel did is in

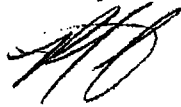
support of the collective bargaining process and should be allowed. The District is providing additional documentation in the form of a declaration that is attached to this letter as further proof that these activities did indeed take place and that Mr. Marvel did perform the duties as assigned.

In addition to claiming actual hours spent on negotiations, the District claimed release time for AFT members as mandated by a PERB ruling. The PERB ruling states that release time is not only reasonable but a requirement for the negotiation and grievance processes and requires the District to negotiate time for AFT members. The ruling states that EERA section 3543.5 creates a statutory right to release time. The amount of release time the district was providing was not reasonable and collective bargaining required the district to provide a reasonable amount of release time. The district did negotiate release time as required by the PERB ruling and have listed it as a reasonable cost in the claims. The audit has disregarded this administrative ruling and disallowed all of the release time. We believe that the PERB ruling is sufficient justification for this claim.

Finding 2: Upon restoration of the above disallowed costs in Finding 1, indirect costs claimed should be appropriately increased.

Thank you for your attention to this matter.

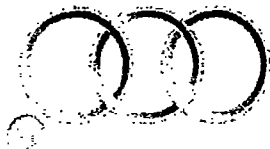
Sincerely,



Ron Galatolo
Chancellor-Superintendent

Attachments: Assistant Chancellor, Announcement of Opening
Assistant Chancellor, Position Description
Declaration of Duties

Cc James Keller
Kathy Blackwood
Greg Wedner



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Office of the Chancellor

Cañada College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno

I, Ron Galatolo, declare:

1. I am the Chancellor and Superintendent of San Mateo County Community College District ("District"), and have been in that position since May, 2001. Previous to that position, I was the Executive Vice Chancellor. In that role, I was ultimately responsible for supervision and direction of Mr. Marvel's activities.
2. The matters set forth in this Declaration are true and correct of my own personal and firsthand knowledge, and if called as a witness, I would and could testify competently about such matters.
3. Greg Marvel has been employed by the District during 1999-2000. Attached hereto as Exhibit "A" is a true and correct copy of Mr. Marvel's job description and list of duties during that fiscal year. Exhibit "A" accurately describes the duties performed by Mr. Marvel, all of which relate to and/or involve collective bargaining.

I declare under penalty of perjury that the forgoing is true and correct.

Executed this 12th day of May, 2004, in San Mateo, California.

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

POSITION DESCRIPTION

ASSISTANT CHANCELLOR, EMPLOYEE RELATIONS AND HUMAN RESOURCES

A. General Statement

Responsible to the Chancellor-Superintendent for collective bargaining, grievance administration, bargaining-unit contract interpretation, coordination and management of a comprehensive Districtwide human relations program, including overall employment, compensation and retention services. Serves as the District's chief negotiator and is responsible for developing negotiation proposals, strategies, grievance resolutions and related research as liaison to the Board of Trustees.

B. Examples of Essential Functions

1. Confer with the Board of Trustees, Chancellor-Superintendent and senior administrative and representative staff to develop collective bargaining proposals, policies and strategies; serve as principle negotiator and coordinator for collective bargaining activities; design, develop, propose and implement a District plan for collective bargaining; make presentations to the Board of Trustees, senior administrative staff, and other group representatives; attend closed and open meetings of the Board of Trustees to make presentations, participate in planning activities, and to provide current information as assigned;
2. Use a database, a variety of computer software, surveys, and other tools to research collective bargaining, employment, retention, and staff development trends, strategies, statistics, cost estimates, outside institutional and industry practices, current applicable legal positions, and other data; prepares proposals, position papers, research summaries, and other materials based upon research and collected data;
3. Serve as principle administrator for grievance processing in the District; set up, maintain and evaluate grievance procedures, resolutions, costs, trends and related legal resources; direct and implement legal settlements and litigation involving employee discipline, legal actions and related issues, in conjunction with appropriate legal counsel; train management and other staff in procedures related to employee discipline, grievance and complaint resolution, mediation, and related legal requirements;
4. Direct the administration of recruitment, selection, retention, benefits and evaluation programs for academic, non-academic and administrative staff, including development and implementation of database and other systems of applicable online management programs and reports; direct and evaluate the work of administrative, supervisory and other staff as assigned;
5. Administer a comprehensive, Districtwide safety program; confer with outside resources, District collective bargaining and other representatives regarding legal compliance requirements, employee safety assessments and accident trends and analysis; coordinate safety training, resource management, publicity and communication activities and other related programs;
6. Develop and maintain an online and manual labor law library, including current resources related to collective bargaining and grievances, legal trends and District legal activities, market and industry contacts, compensation and employee benefits, college and university practices, and other data;

Assistant Chancellor, Employee Relations and Human Resources (continued):

7. Develop and publish articles, essays, annotated opinions and other materials for dissemination to staff and the media; complete surveys and required reports for WEB page and related electronic media, local, Statewide, federal, and other agencies and institutions.

C. Supervision Exercised

Has direct responsibility for the supervision and evaluation of administrative, paraprofessional and related support staff. Has indirect responsibility for the supervision and coordination of other administrative and supervisory staff in collective bargaining, grievance-handling, safety, and other related programs and activities.

D. Minimum Requirements

Possession of a Master's degree from an accredited college or university. One year of formal training, internship or leadership experience reasonably related to the managerial assignment, which may, but not need be concurrent with the required full-time service. Demonstrated skills in effective communication and interaction with people of diverse racial and language groups, cultures and abilities.

E. Desirable Attributes/Skills

Successful work experience of increasing management-level responsibility which has demonstrated knowledge and skills in the following areas: research, strategic planning, and original and collaborative policy/proposal development related to collective bargaining and grievance resolution; program planning, implementation and evaluation related to human relations, including employee retention, compensation, development, training evaluation and discipline; development and implementation and future planning related to technological applications; skills in research, evaluation and application of specific database and other software to human relations services within an organization; and, demonstrated skills in written and oral communication, including training/instructing.

F. Classification and Contract

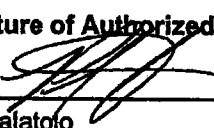
This is a classified administrative position, continuation of which is subject to specified contract provisions related to satisfactory performance and District organizational needs. Specific employment contract provisions will include such areas as the following: early contract release notification of March 15th; salary step advancement subject to satisfactory performance; and other such provisions as determined by the Chancellor-Superintendent and Board of Trustees.

(Rev. 9/98-CG)

Annual Reimbursement Claims

**COLLECTIVE BARGAINING
CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561**

**FORM
FAM -27**

(01) Claimant Identification Number			S41100		(12) Estimated Claim		2000 / 2001	
(02) Mailing Address					CB-1, (16)		(1)	324,018
Claimant Name			San Mateo Co Comm Col. Dist		CB-1, (03.1),(e)		(2)	0
County of Location			San Mateo County		CB-1, (03.2),(e)		(3)	0
Street Address or P.O.Box			3401 CSM Drive		CB-1, (03.3),(e)		(4)	271,518
City San Mateo			State CA		Zip Code		94402	
					CB-1, (03.4),(e)		(5)	0
(3) Type of Claim	Estimated Claim		Reimbursement Claim					
	Estimated	<input checked="" type="checkbox"/>	Reimbursement	<input checked="" type="checkbox"/>	CB-1, (03.5),(e)		(6)	43,398
	Combined	<input type="checkbox"/>	Combined	<input type="checkbox"/>	CB-1, (03.6),(e)		(7)	0
	Amended	<input type="checkbox"/>	Amended	<input type="checkbox"/>	CB-1, (04),(e)		(8)	314,916
				Reimbursement Claim				1999 / 2000
(4) Period of claims		2000 / 2001		1999 / 2000		CB-1, (16)		(9)
								319,503
(5) Total Claimed Amount		324,018		319,503		CB-1, (03.1),(e)		(10)
								0
(6) Less: 10% Late Penalty, not to exceed \$1000 (if applicable)						CB-1, (03.2),(e)		(11)
								0
(7) Less: Estimated Claim Payment Received				338,031		CB-1, (03.3),(e)		(12)
								268,830
(8) Net Claimed Amount						CB-1, (03.4),(e)		(13)
								0
(9) Due from State		324,018				CB-1, (03.4),(e)		(14)
								0
Due to State				(18,528.00)		CB-1, (03.5),(e)		(15)
								42,198
(10) CERTIFICATION OF CLAIM:								
In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the school district to file claims with the State of California for cost mandated by Chapter 961, Statutes of 1975; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive.					CB-1, (03.6),(e)		(16)	0
					CB-1, (04),(e)		(17)	311,028
					CB-1, (07)		(18)	275,187
					CB-1, (11)		(19)	16.12
I further certify that there were no applications for nor any grants or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 961, Statutes of 1975.					CB-1, (16)		(20)	319,503
							(21)	
							(22)	
							(23)	
The amount of \$305,490 is hereby claimed from the State for payment of the actual and / or estimated cost for the mandated program set forth on the attached statement.							(24)	
							(25)	
Signature of Authorized Representative					Date			
					1/10/01			
Ron Galatolo					Associate Chancellor			
Type Name and Title								
(11) Contact Person:								
Name: Raymond Chow		Chow@smccd.net		Phone: (650) 358-6742		(13) Total		(25)
								2,740,391.99

MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY					Form CB-1
(01) Claimant San Mateo County Community College District		(02) Type of Claim Reimbursement Estimated		<div style="border: 1px solid black; text-align: center; width: 50px; margin: 0 auto;">X</div>	Fiscal Year 1999 / 2000
Rodda Act Direct Costs		Cost Elements			
(03) Reimbursable Components:					
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contracted Services	(e) Total
1. Determination of Bargaining Units and Exclusive Representation					
2. Election of Unit Representation					
3. Cost of Negotiations	268,830				268,830
4. Impasse Proceedings					
5. Contract Administration	40,003	1,568	355	272	42,198
6. Unfair Labor Practice Charges					
(04) Total Rodda Act Direct Costs	308,833	1,568	355	272	311,028
Winton Act Direct Costs					
(05) Base Year, 1974/75 Direct Costs	11,248	507			11,755
(06) Base Year Direct Costs Adjusted by IPD	[Line (05)(e)x3.049] for 1999/00 f.y				35,841
(07) Increased Direct Costs	[Line(04)(4) -line (06)]				275,187
Indirect Costs					
(08) Total Rodda Act Direct Costs less Contracted Services	[Line(04)(e) -line (04)(d)]				310,756
(09) Base Year Costs less Contracted Services adjusted by IPD	{[Line(05)(e) -line (05)(d)]x3.049}				35,841
(10) Increased Direct Costs less Contracted Services	[Line(08) -line (09)]				274,915
(11) Indirect Cost Rate	Form J-380, J580 or FAM-27C				16.12%
(12) Increased Indirect Costs	[Line(10) xline (11)]				44,316
(13) Total Increased Direct and Indirect Costs	[Line(07) + line (12)]				319,503
Cost Reduction					
(14) Less: Offsetting Savings, if applicable					0
(15) Less: Other Reimbursements, if applicable					0
(16) Total Claimed Amount	[Line(13) - {line (14)+line(15)}]				319,503

MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY					Form CB-1
(01) Claimant San Mateo County Community College District		(02) Type of Claim Reimbursement Estimated		Fiscal Year 2000 / 2001	
		<div style="border: 1px solid black; text-align: center; width: 50px;">X</div>			
Rodda Act Direct Costs		Cost Elements			
(03) Reimbursable Components:					
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contracted Services	(e) Total
1. Determination of Bargaining Units and Exclusive Representation					
2. Election of Unit Representation					
3. Cost of Negotiations	271,518				271,518
4. Impasse Proceedings					
5. Contract Administration	41,203	1,568	355	272	43,398
(04) Total Rodda Act Direct Costs	312,721	1,568	355	272	314,916
Winton Act Direct Costs					
(05) Base Year, 1974/75 Direct Costs	11,248	507			11,755
(06) Base Year Direct Costs Adjusted by IPD	[Line (05)(e)x3.049] for 1999/00 f.y				35,841
(07) Increased Direct Costs	[Line(04)(4) -line (06)]				279,075
Indirect Costs					
(08) Total Rodda Act Direct Costs less Contracted Services	[Line(04)(e) -line (04)(d)]				314,644
(09) Base Year Costs less Contracted Services adjusted by IPD	{[Line(05)(e) -line (05)(d)]x3.049}				35,841
(10) Increased Direct Costs less Contracted Services	[Line(08) -line (09)]				278,803
(11) Indirect Cost Rate	Form J-380, J580 or FAM-27C				16.12%
(12) Increased Indirect Costs	[Line(10) xline (11)]				44,943
(13) Total Increased Direct and Indirect Costs	[Line(07) + line (12)]				324,018
Cost Reduction					
(14) Less: Offsetting Savings, if applicable					0
(15) Less: Other Reimbursements, if applicable					0
(16) Total Claimed Amount	[Line(13) - {line (14)+line(15)}]				324,018

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT / ACTIVITY COST DETAIL**

**Form
CB -2**

(01) Claimant: **San Mateo Co. Community College District**(02) Fiscal Year costs were incurred:
1999 / 2000(03) Reimbursable Components: Check **only** one box per form to identify the component being claimed.1. Determination of Bargaining Units and Exclusive
Representation☐☐

4. Election of Unit Representation

2. Cost of Negotiations

☐☐

5. Contract Administration

3. Impasse Proceedings

☐☐

6. Unfair Labor Practice Charges

(04) Description of Expense: Complete columns (a) through (g).

Object Accounts

(a) Employee Name, Job Classification Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Travel
<u>Reimbursement Components</u>						
Form CB 2.1-Determination of Bargaining Units						
Form CB 2.2- Election of Unit Representation						
Form CB 2.3-Cost of Negotiations			268,830			268,830
Form CB 2.4-Impasse Proceedings						
Form CB 2.5-Contract Administration			40,003	1,923	272	42,198
Form CB 2.6-Unfair Labor Practice Charges						
Form CB 2.7-Agreement Disclosure						
(05) Total 0 Subtotal 0		Page: 1 of 1	308,833	1,923	272	311,028

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.1
(01) Claimant: San Mateo Co. Community College District		(02) Period of Claim: 7 / 1 / 99 through 6 / 30 / 00			
(03) Reimbursable Components: Determination of Bargaining Units and Exclusive Representation (Reference 6.1)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Bargaining Unit Lists					
B. PERB Hearings					
C. Substitute Teachers					
D. Travel Costs					
E. Transcripts					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT / ACTIVITY COST DETAIL**

**Form
CB -2.2**

(01) Claimant: **San Mateo Co. Community College District**

(02) Period of Claim:

7 / 1 / 99 through 6 / 30 / 00

(03) Reimbursable Components: Election of Unit Representation (Reference 6.2)

(04) Component Activity

Rodda Act

(a)

(b)

(c)

(d)

(e)

Salaries

Benefits

Other

Cont. Svc

Total

A. Precinct Voting List

B. Ballot Tally Observers

(05) Other Activities (List)

(06) Total

0

0

0

0

0

Rev. 9/89

Ch. 961/75

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.3
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 99 through 6 / 30 / 00		
(03) Reimbursable Components: Cost of Negotiations (Reference 6.3)					
(04) Component Activity	Rodda Act				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Representative's Contract					
B. Public Hearings					
C. Public Distribution of Proposed Contract					
D. District Contract Proposal					
E. Negotiation	222,306	46,524			268,830
F. Public Distribution of Final Contract					
(05) Other Activities (List)					
(06) Total	222,306	46,524	-	-	268,830

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.4
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 99 through 6 / 30 / 00		
(03) Reimbursable Components: Impasse Proceedings (Reference 6.4)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Mediation					
B. Factfinding					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.5
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 99 through 6 / 30 / 00		
(03) Reimbursable Components: Contract Administration (Reference 6.5)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Grievances	20,853	4,379			25,232
B. Training Sessions	12,207	2,564			14,771
C. Contract Disputes Presented Before PERB					
D. Appeal of PERB Ruling					
(05) Other Activities (List)					
Travel			355		355
Collective Bargaining Training			137		137
Supplies & Materials			439		439
Printing			960		960
Postage			32		32
Legal Service				272	272
(06) Total	33,060	6,943	1,923	272	42,198

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.6
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 99 through 6 / 30 / 00		
(03) Reimbursable Components: Unfair Labor Practice Charges (Reference 6.6)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Unfair Labor Practice Presented to PERB					
B. Appeal of PERB Ruling					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.7
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 99 through 6 / 30 / 00		
(03) Reimbursable Components: Collective Bargaining Agreement Disclosure					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Agreement Disclosure					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COST						FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGES						FAM-29C
(01) Claimant: San Mateo County Community College District				(02) Fiscal Year: 1999-2000		
(03) Expenditure by Activity				(04) Allowable Costs		
Expenditures by Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	41,143,395	1,230,562	39,912,833		39,912,833
Instructional Administration	6000					
Academic Administration	301	3,921,222	119,505	3,801,717		3,801,717
Course & Curriculum Development	302	947,547	71,602	875,945		875,945
Instructional Support Services	6100					
Learning Center	311	1,336,893	126,959	1,209,934		1,209,934
Library	312	1,503,068	91,931	1,411,137		1,411,137
Media	313	572,183	91,612	480,571		480,571
Museums and Galleries	314					
Admissions and Records	6200	2,524,023	32,762	2,491,261		2,491,261
Counseling and Guidance	6300	4,205,026	38,845	4,166,181		4,166,181
Other Student Services	6400					
Financial Aid Administration	321	1,155,426	8,348	1,147,078		1,147,078
Health Services	322	1,067,972	17,611	1,050,361		1,050,361
Job Placement Services	323					
Student Personnel Administration	324	699,899	11,766	688,133		688,133
Veterans Services	325					
Other Student Services	329	980,346	24,882	955,464		955,464
Operation & Maintenance of Plant	6500					
Building Maintenance & Repairs	331	985,544	3,242	982,302	68,761	913,541
Custodial Services	332	1,844,887	8,609	1,836,278	128,539	1,707,739
Grounds Maintenance & Repairs	333	487,868	3,568	484,300	33,901	450,399
Utilities	334	2,159,325		2,159,325	151,153	2,008,172
Other	339	1,075,729	317,040	758,689	53,108	705,581
Planning and Policy Making	6600	2,765,762	28,807	2,736,955	2,736,955	0
General Inst. Support Services	6700					
Community Relations	341	1,434,041	10,483	1,423,558	1,423,558	0
Fiscal Operations	342	2,606,506	62,296	2,544,210	2,544,210	0
General Administrative Services	343	4,178,563	1,017,552	3,161,011	3,161,011	0
Logistical Services	344	1,292,235	23,347	1,268,888	1,268,888	0
Staff Services	345	262,616	1,601	261,015		261,015
Noninstr. Staff Benefits & Incentives	346	434,112		434,112		434,112
Community Services	6800					
Community Relations	351	2,002		2,002		2,002
Community Services Classes	352	530,628	-	530,628		530,628
Community Use	353	404,547	1,654	402,893		402,893

MANDATED COST						FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGES						FAM-29C
(01) Claimant: San Mateo County Community College District				(02) Fiscal Year: 1999-2000		
(03) Expenditure by Activity				(04) Allowable Costs		
Expenditures by Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Ancillary Services	6900					
Bookstores	361	5,869		5,869		5,869
Child Development Center	362	13,870	-	13,870		13,870
Farm Operations	363					
Food Services	364	17,626		17,626		17,626
Parking	365	762,203	4,132	758,071		758,071
Student & Co-Curricular Activities	366	819,281	9,278	810,003		810,003
Student Housing	367					
Other	379					
Auxiliary Operations	7000					
Auxiliary Classes	381	177,855	4,924	172,931		172,931
Other Auxiliary Operations	382	4,466,923	100,353	4,366,570		4,366,570
Physical Property	7100	65,338	38,999	26,339		26,339
(05) Total		86,850,330	3,502,270	83,348,060	11,570,085	71,777,975
(06) Indirect Cost Rate: [Total Indirect Cost / Total Direct Cost]						16.12
INSTRUCTIONS						

(01) Enter the name of the claimant.

(02) Enter the fiscal year in which the indirect cost is applicable.

(03) Enter total expenditures as reported in California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311). List as adjustments, unallowable costs and capital expenditures, as reported in column 4 of the California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311).

(04) Subtract Adjustments from Total Expenditures/Activity to compute Total Allowable Costs.

Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services, and Logistical Services. If any costs included in these accounts are claimed as mandated costs (i.e., salaries of employees performing mandated cost activities), the costs should be reclassified as a direct cost. A college may classify an indirect, a portion of the expenses reported in the account Operation and Maintenance of Plant.

The claimant has the option of using a 7% indirect cost rate or a higher percentage is allowable if the college can support its allocation basis. The following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance, Community Relations, Staff Services, Non-instructional Staff Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations.

(05) Total expenditures by activity for each column.

(06) Determine indirect cost rate by dividing Total indirect Cost by Total Direct Cost.

Table Negotiation

00-00

AFSCME:

5 Sessions

Representative Nadie Bledsoe

Union Member Greg Marvel, Tony Gulli, Cliff Huap, Robert Post, Aubrey Randle,

Mike Miraglie, Armando Olvera, Ron Galatolo

Total

	#####	#####	8/9/1999	8/10/1999	#####	
Greg	2	2	3	3	2	12
Tony	2	2	3	3	2	12
Cliff	2	2	3	3	2	12
Robert	2	2	3	3	2	12
Aubrey	2	2			2	6
Mike	2	2	3	3	2	12
Armardo			3	3		6
Ron	2	2	2	2	2	10

AFT

13 Sessions

Representative Katharine Harer, Joaquin Rivera

Union Member **Greg Marvel, Green Carol, Mike Claire,**

```
##### 3/6/2000 3/8/2000 3/13/2000 ##### 5/3/2000 #####
##### 3/6/2000 3/8/2000 3/13/2000 ##### 5/3/2000 #####
```

Total

[illegible]

<u>CSEA</u>		7 sessions							Total
Representative	Union Member	Diana Hull, Clyde Rivers	Welch Catherine, Kathy Chaika, Stephanie Munson, Chery Navarrele, John Martinez, Greg Marvel	9/15/1999	#####	#####	#####	#####	
Welch		2	2	2	3	2	3	2	16
Kathy		2	2	2	3	2	3	2	16
Stephanie		2	2	2	3	2	3	2	16
Chery		2	2	2	3	2	3	2	16
John		2	2	2	3	2	3	2	16
Greg		2	2	2	3	2	3	2	16

Release Time**99-00**

	<u>Amount</u>	<u>Hrly Rate</u>	<u>Total Hrs</u>	<u>S/S #</u>
Rivera Contrera	11,412.71	32.95	346.36	
Harer Ke	12,323.20	34.10	361.38	
Brenner E	12,044.79	36.40	330.90	
Goth G	3,141.62	42.00	74.80	
Kirk	6,375.89	38.70	164.75	
Chandler E	3,216.00	36.40	88.35	
Kahnemoui M	310.50			

Greg Marvel	81,103.19	54.98	1,475.14
-------------	-----------	-------	----------

District Managers Contract Training**99-00**

Date	Name	Campus	Contract Training
3/21/2000	Albert A Acena		2
	Barbara Christensen		2
	Bruce Meyer		2
	Carol A. Green		2
	Claire Michael		2
	Dennis Arreola		2
	Donald Smith		2
	Edwin M Johnson		2
	Elizabeth J Armstrong		2
	Gary Dilley		2
	Greg Marvel		2
	Gus Petropoulos		2
	Imelda Hermosillo		2
	Iren Serna		2
	James G Petromilli		2
	John Avakian		2
	John Friesen		2
	Linda Avelar		2
	Linda Hayes		2
	Marilyn Lawrence		2
	Marilyn McBride		2
	Nancy Morrisette		2
	Olivia G Martinez		2
	Pat Griffin		2
	Paula Anderson		2
	Phyllis Lusca		2
	Rhonda Budnick		2
	Richard Soyombo		2
	Robert Kowerski		2
	Robert Verzello		2
	Ron Galatolo		2
	Rosa Perez		2
	Rosemary Ybarra-Garcia		2
	Sandra Mellor		2
	Shirley Kelly		2
	Sonner Grace		2
	Susan Estes		2
	Susanne Stevens		2
	Tania Benliz		2
	Walter Zander		2
	William O'Mahoney		2

District Managers Contract Training		99-00
12/1/2000	Albert A Acena	4
	Barbara Beno	4
	Bob Kowerski	4
	Debbie Carrington	4
	Donna Bestock	4
	Edwin M Johnson	4
	Eloisa Briones	4
	Gary Dilley	4
	Grace Sonner	4
	Gregg Atkins	4
	Gus Petropoulos	4
	Imelda Hermosillo	4
	Iren Serna	4
	Janis Willis	4
	Jeanne Gross	4
	Jennifer Hughes	4
	Joe Johnson	4
	John Friesen	4
	John Mullen	4
	John Sewart	4
	Jose Pena	4
	Linda Avelar	4
	Linda Hayes	4
	Liz Armstrong	4
	Lynn Pontacq	3
	Maria Escobar	4
	Marilyn McBride	4
	Nancy Morrisette	4
	Olivia G Martinez	4
	Pat Griffin	3
	Paula Anderson	4
	Phyllis Lusca	4
	Ron Galatolo	4
	Rosemary Ybarra-Garcia	4
	Shirley Kelly	3
	Susan Estes	4
	Susie Stevens	4
	Tania Benliz	4
	Tom Hewitt	4

Preparation: 99-00

<u>Name</u>	<u>AFT</u>	<u>CSEA</u>	<u>AFSCME</u>	<u>General</u>	<u>Postage</u>	<u>Grievances</u>	<u>Training</u>	<u>Workshop</u>	<u>Remark</u>
Lynn Pontacq	186	126		30				3	Contract training
Ron Galatolo	8.25	3.15	5.25	45		1		3	Contract training
Patricia Griffin	8.5								Favreau Lawsuit
Phyllis Hechirn	10.75				2.75				Favreau Lawsuit
Nancy Morrisette		20		7				3	Contract Interpretations
Paul Anderson						290.4			
Frances White						1			
John Kirk						1			
Jim Culp						1			
Susanne Stevens						4			
Maggie Ko								3	Contract training
Rhonda Budnick	18	17	15	105				3	Contract training
Deborah Carrington								3	Contract training
Tarrie Mitchell								3	Contract training
Green Carol								3	Contract training
Lolly Donovan								3	Contract training
Jon F Dee				8				3	Contract training
Raymond Chow				108				\$	491.70
G.Petropoulos				109					9 hrs / month
S. Chang				460					9 hrs / month
G. Marvel	250	389	210	133					
B. Dedo				88					
A. Yancey	225	63	83			45			1/3 of annual total

CSEA Members

Kathy Chaika 26.5
Stephanie Munson 26.5
Welch Catherine 10
Chery Navarrete 10
John Martinez 10

AFSCME Members

Tony Guli 2
Cliff Huap 2
Robert Post 2
Aubrey Randle 2
Mike Miraglie 2

Armardo Olvera

2

AFT Members

Mike Claire	26
Paula Anderson	26
Carol Green	24
Allyson	225

Other Service

Attorney Fee

Shupe and Finkelstein

\$272.05

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	1999-2000			
			Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service Total
1. Determine Appropriate bargaining units	None this period					
2. Decertification elections	None this period					
3. Cost of Negotiations (WINTON ACT)	45 meet-and-confer sessions A. Salaries & benefits were held between District and three employee organizations under the Winton Act.	Director of Personnel 70.0 hrs. @ \$16.07 (CEC, CSEA & AFSCME meetings)	1,124.90			
		Skyline College Pres. 30.0 hrs. @ \$17.18	538.50			
		Canada College Pres. 30.0 hrs. @ \$17.18	515.40			
		Dir. Fiscal Svc. 10.0 hrs. @ \$13.08	130.80			
		Personnel Specialist 10.0 hrs. @ \$8.18 (CSEA meetings)	81.80			
		Admin. Assistant 10.0 hrs. @ \$10.52	105.20			
		Chf. Insp. Plant & Fac. 30.0 hrs. @ \$11.60	348.00			
		Aux. Svcs. Special 30.0 hrs. @ \$11.05 (AFSCME meetings)	331.50			

San Mateo County Community College District

1999-2000

Claimant Number :

S41100

Collective Bargaining

Claim Components 3. Cost of Negotiations (WINTON ACT)	Description of Activity	Cost Elements	Winton Act 1994-75				Contracted Service		Total
			Salary	Benefits	Supplies				
Cost of Negotiations (Rodda Act Costs) General	Admin. Assistant	30.0 hrs. @ \$11.60	348.00						
	1/2 Supv. Pers. CLK. @ \$13,404 / yr.		6,702.00						
	Employee Benefits		1,022.61						
	B. Printing & Supplies		506.62						
	Director of Operations- N. Morrisette	7.0 hrs. @ \$42.96		300.72					300.72
	Benefits @ 21%			63.15					63.15
	Director of Personnel - C. Green	10.5 hrs. @ \$51.15		537.07					537.07
	Benefits @ 21%			112.78					112.78
	Dean Special Projects - P. Anderson	290.5 hrs. @ \$51.15		14,859.07					14,859.07
	Benefits @ 21%			3,120.40					3,120.40
	Chief Negotiator - G. Marvel	460 hrs. @ \$54.98		25,290.80					25,290.80
	Benefits @ 21%			5,311.07					5,311.07
	Assn. Chan Research & Tech - G. Petropoulos	108 hrs. @ \$56.63		6,116.04					6,116.04
	Benefits @ 21%			1,284.37					1,284.37
	Executive Secretary - S. Chang	109 hrs. @ \$25.59		2,789.31					2,789.31
	Benefits @ 21%			585.76					585.76
									101

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act				Contracted Service	Total
			1974-75	Salary & Benefits	Supplies			
General (Cont'd)	Negotiations General (Rodda Act Costs)	Sr. Programmer I - B. Dedo						
		133 hrs. @\$36.95		4,914.35				4,914.35
		Benefits @ 21%		1,032.01				1,032.01
		Operation Assistant - K. Chaika						
		18 hrs. @\$22.72		408.96				408.96
		Benefits @ 21%		85.88				85.88
		Director of Business - R. Budnick						
		105 hrs. @\$51.15		5,370.75				5,370.75
		Benefits @ 21%		1,127.86				1,127.86
		Retired Chief Negotiator - C. Bowling						
		25.88 hrs. @\$65		1,682.20				1,682.20
		Associate Chancellor - R. Galatolo						
		45.5 hrs. @\$66.4		3,021.20				3,021.20
		Benefits @ 21%		634.45				634.45
		Administrative Assistance - A. Yancey						
		88 hrs. @\$31.12		2,738.56				2,738.56
		Benefits @ 21%		575.10				575.10

102

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act				Contracted Service	Total
			1974-75	Salary	& Benefits	Supplies		
AFT	AFT Planning/ Preparation	Chief Labor Neg - G. Marvel		13,745.00				13,745.00
		250 hrs. @\$54.98						
		Benefits @ 21%		2,886.45				2,886.45
		Director of Business - R. Budnick						
		18.0 hrs @\$51.15		920.00				920.00
		Benefits @ 21%		193.20				193.20
		Director of Budget - L. Pontacq						
		186 hrs. @\$51.15		9,513.90				9,513.90
		Benefits @ 21%		1,997.92				1,997.92
		Administrative Assistance - A. Yancey						
		225 hrs. @31.12		7,002.00				7,002.00
		Benefits @ 21%		1,470.42				1,470.42
		Assn. Chancellor - Ron Galatolo						
		8.25 hrs. @\$66.40		547.80				547.80
		Benefits @ 21%		115.04				115.04
		Dean Technology - M. Claire						
		26 hrs. @\$46.49		1,208.74				1,208.74
		Benefits @ 21%		253.84				253.84
		Dean Special Projects - P. Anderson						
		26 hrs. @\$51.15		1,329.90				1,329.90
		Benefits @ 21%		279.28				279.28
		Director of H. R. - C. Green						
		24 hrs. @\$51.15		1,227.60				1,227.60
		Benefits @ 21%		257.80				257.80

103

San Mateo County Community College District

1999-2000

Claimant Number :

S41100

Collective Bargaining

Claim Components

Description of Activity

Cost Elements

Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
-----------------------	----------------------	----------	-----------------------	-------

AFT Release time for 97-98

Instructor PE -Sky - E. Chandler	3,221.40			3,221.40
88.5 hrs @\$36.4	676.49			676.49
Benefits @ 21%				

Instructor Math / Sci - Sky- G. Goth	2,722.72			2,722.72
74.80 hrs @\$36.4	571.77			571.77
Benefits @ 21%				

Instructor Social Sci - CSM - J. Kirk	6,375.82			6,375.82
164.75 hrs. @\$38.70	1,338.92			1,338.92
Benefits @ 21%				

Instructor Lang Art / Learn -K. Harer	12,310.10			12,310.10
361 hrs @\$34.1	2,585.12			2,585.12
Benefits @ 21%				

Instructor Sci / Math - Sky -C.J.J. Rivera	11,400.70			11,400.70
346 hrs. @\$32.95	2,394.15			2,394.15
Benefits @ 21%				

Instructor Lang Art / Learn -Sky - E. Brenner	12,044.76			12,044.76
330.90 hrs. @\$36.40	2,529.40			2,529.40
Benefits @ 21%				

AFT
AFT Table Negotiations
(13 sessions)

Chief Labor Neg- G. Marvel	2,144.22			2,144.22
39 hrs. @\$54.98	450.29			450.29
Benefits @ 21%				

Director of Human Res. - C. Green	1,841.40			1,841.40
36 hrs. @\$51.15	386.69			386.69
Benefits @ 21%				

Director of Budget - L. Pontacq	1,074.15			1,074.15
21 hrs. @\$51.15	225.57			225.57
Benefits @ 21%				

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75 & Benefits				Contracted Service		Total
			Salary	Supplies					
CSEA	AFT Table Negotiations (Cont'd)	Dean Technology - M. Claire	1,673.64						1,673.64
		36 hrs. @\$46.49	351.46						351.46
		Benefits @ 21%							
		Dean Special Projects - P. Anderson	1,381.05						1,381.05
		27 hrs. @\$51.15	290.02						290.02
		Benefits @ 21%							
		Administrative Assistance - A. Yancey	1,213.68						1,213.68
		39 hrs. @\$31.12	254.87						254.87
		Benefits @ 21%							
		Assn. Chancellor - R. Galatolo	199.20						199.20
CSEA	CSEA Planning/Preparation	3 hrs. @\$66.4	41.83						41.83
		Benefits @ 21%							
		Chief Labor Neg. - G. Marvel	21,387.22						21,387.22
		389 hrs. @\$54.98	4,491.32						4,491.32
		Benefits @ 21%							
		Director of Business - R. Budnick	869.55						869.55
		17 hrs. @\$51.15	182.61						182.61
		Benefits @ 21%							
		Assn. Chancellor - R. Galatolo	199.20						199.20
		3 hrs. @\$66.4	41.83						41.83
CSEA	CSEA Planning/Preparation	Benefits @ 21%							
		Director of Budget - L. Pontacq	6,444.90						6,444.90
		126 hrs @\$51.15	1,353.43						1,353.43
		Benefits @ 21%							
		Personnel Svc. Director - C. Green	1,023.00						1,023.00
		20 hrs. @\$51.15	214.83						214.83
		Benefits @ 21%							

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act		Contracted		Total
			1974-75	& Benefits	Supplies	Service	
CSEA	CSEA Planning/Preparation (Cont'd)	Staff Assistant - C. Navarrete 42 hrs. @\$22.63 Benefits @ 21%		950.46 199.60			950.46 199.60
		Operation Assistance - K. Chaika 45.5 hrs. @\$22.72 Benefits @ 21%		1,033.76 217.09			1,033.76 217.09
		Purchasing Technician - S. Munson 40 hrs. @\$25.26 Benefits @ 21%		1,010.40 212.18			1,010.40 212.18
		Director of Operation - N. Morrisette 20 hrs. @\$42.96 Benefits @ 21%		859.20 180.43			859.20 180.43
		Broadcast Engineer II - J. Martinez 10 hrs. @\$29.58 Benefits @ 21%		295.80 62.12			295.80 62.12
		Administrative Assistance - A. Yancey 63 hrs. @\$31.12 Benefits @ 21%		1,960.56 411.72			1,960.56 411.72
		Chief Labor Neg. - G. Marvel 16 hrs. @\$54.98 Benefits @ 21%		879.68 184.73			879.68 184.73
CSEA Table Negotiations (7 sessions)							
		Personnel Svc. Director- C. Green 16 hrs. @\$51.15 Benefits @ 21%		818.40 171.86			818.40 171.86
		Broadcast Engineer II - J. Martinez 16 hrs. @\$29.58 Benefits @ 21%		473.28 99.39			473.28 99.39

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act	Salary	Supplies	Contracted	Total
			1974-75	& Benefits		Service	
AFSCME	AFSCME Planning & Preparation	Operation Assistant -CSM- K. Chaika		363.52			363.52
		16 hrs. @\$22.72		76.34			76.34
		Benefits @ 21%					
		Staff Assistant-Canada - C. Navarette		362.08			362.08
		16 hrs. @\$22.63		76.04			76.04
		Benefits @ 21%					
		Purchasing Technician - S. Munson		404.16			404.16
		16 hrs. @\$25.26		84.87			84.87
		Benefits @ 21%					
		Administrative Assistance - A. Yancey		653.52			653.52
AFSCME	AFSCME Planning & Preparation	21 hrs. @\$31.12		137.24			137.24
		Benefits @ 21%					
		Video Tape Op. Manager - C. Rivera		691.95			691.95
		21 hrs. @\$32.95		145.31			145.31
		Benefits @ 21%					
		Chief Labor Neg- G. Marvel		11,545.80			11,545.80
		210 hrs.@ 54.98		2,424.62			2,424.62
		Benefits @ 21%					
		Engineer CSM - Tony Gulli		61.82			61.82
		2 hrs. @\$30.91		12.98			12.98
AFSCME	AFSCME Planning & Preparation	Benefits @ 21%					
		Dir. of Fac. & Planning - L. Dasilva		904.00			904.00
		20 hrs. @\$45.2		189.84			189.84
		Benefits @ 21%					
		Personnel Svc. Director- C. Green		1,023.00			1,023.00
		20 hrs. @\$51.15		214.83			214.83
		Benefits @ 21%					

107

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75 & Benefits				Contracted Service		Total
			Salary	Supplies					
AFSCME	AFSCME Planning & Preparation (Cont'd)	Engineer - C. Heap 2 hrs. @\$31.36 Benefits @ 21%	62.72 13.17						62.72 13.17
		Custodian - R. Post 2 hrs. @\$20.03 Benefits @ 21%	40.06 8.41						40.06 8.41
		Custodian - A. Randle 2 hrs. @\$17.43 Benefits @ 21%	34.86 7.32						34.86 7.32
		Maintenance Engineer I - M. Miraglie 2 hr. @\$28.06 Benefits @ 21%	56.12 11.79						56.12 11.79
		Ccustodian - A. Olvera 2 hrs. @\$20.11 Benefits @ 21%	40.22 8.45						40.22 8.45
		Director of Business - R. Budnick 15 hrs. @\$51.15 Benefits @ 21%	767.25 161.12						767.25 161.12
		Administrative Assistance - A. Yancey 83 hrs. @\$31.12 Benefits @ 21%	2,582.96 542.42						2,582.96 542.42
		Chief Labor Neg.- G. Marvel 12 hrs. @\$54.98 Benefits @ 21%	659.76 138.55						659.76 138.55
		Sr. Maint Engineer - C. Heap 12 hrs. @\$31.36 Benefits @ 21%	376.32 79.03						376.32 79.03

AFSCME Table Neg.
(5 sessions)

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claimant Number :	Collective Bargaining						
Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
AFSCME Table Neg. (5 sessions) (Cont'd)	Sr. Maint Engineer - T. Gulli	12 hrs. @\$30.91		370.92			370.92
		Benefits @ 21%		77.89			77.89
	Custodian - R. Post	12 hrs. @\$20.03		240.36			240.36
		Benefits @ 21%		50.48			50.48
	Custodian - A. Randle	6 hrs. @\$17.43		104.58			104.58
		Benefits @ 21%		21.96			21.96
	Maintenance Engineer I - M. Miraglie	12 hrs. @\$28.06		336.72			336.72
		Benefits @ 21%		70.71			70.71
	Custodian - A. Olvera	6 hrs. @\$19.15		114.90			114.90
		Benefits @ 21%		24.13			24.13
Assn. Chancellor - R. Galatolo	10 hrs. @\$66.4		664.00			664.00	
	Benefits @ 21%		139.44			139.44	
Administrative Assistance - A. Yancey	18.5 hrs. @\$31.12		575.72			575.72	
	Benefits @ 21%		120.90			120.90	

4.Impassse Proceedings

None for this period

San Mateo County Community College District

Claimant Number : S41100 **Collective Bargaining**

Claim Components **Description of Activity** **Cost Elements**

1999-2000
Winton Act Salary & Benefits Supplies Contracted Service Total

5. Contract Administration Arbitration, training sessions, Dean Special Projects - P. Anderson planning responses, fact-find 290 hrs @\$51.15

A. Grievances Benefits @ 21% 14,833.50 3,115.04 14,833.50 3,115.04

Chief Labor Neg - G. Marvel 50 hrs. @\$54.98 2,749.00 577.29 2,749.00 577.29 Benefits @ 21%

Dir. of Personnel Svc- C. Green 12 hrs. @\$51.15 613.80 128.90 613.80 128.90 Benefits @ 21%

President -Sky -F. White 1 hr. @\$69.86 69.86 14.67 69.86 14.67 Benefits @ 21%

Inst. Soc/ Sci - J. Kirk 1 hr. @\$38.7 38.70 8.13 38.70 8.13 Benefits @ 21%

Inst. Soc/ Sci - J. Culp 1 hr. @\$38.7 38.70 8.13 38.70 8.13 Benefits @ 21%

V. President Sky - S. Steven s 4 hrs. @\$56.63 226.52 47.57 226.52 47.57 Benefits @ 21%

Administrative Assistance - A. Yancey 45 hrs. @\$31.12 1,400.40 294.08 1,400.40 294.08 Benefits @ 21%

Assn. Chancellor - R. Galatolo 1hr. @\$66.40 66.40 13.94 66.40 13.94 Benefits @ 21%

San Mateo County Community College District

1999-2000

Claimant Number :

S41100

Collective Bargaining

Claim Components

Description of Activity

Cost Elements

Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
-----------------------	----------------------	----------	-----------------------	-------

V. President - CSM - P. Griffin

8.5hrs. @\$56.63

481.35

481.35

Benefits @ 21%

101.08

101.08

Adm. Assn - P. Hechlin

10.75 hrs. @\$31.12.

334.54

334.54

Benefits @ 21%

70.25

70.25

B. Training sessions

Chief Labor Neg.- G. Marvel

6 hrs. @\$54.98

329.88

329.88

Benefits @ 21%

69.27

69.27

Chief Accountant - R. Chow

6 hrs. @\$39.39

236.34

236.34

Benefits @ 21%

49.63

49.63

Assn. Chan Research - G. Petropoulos

6 hrs. @\$56.63

339.78

339.78

Benefits @ 21%

71.35

71.35

Acting Human Resources Ed/Svc - B. Beno

4 hrs. @\$59.59

238.36

238.36

Benefits @ 21%

50.06

50.06

Assn. Chan - R. Galatolo

3 hrs. @\$66.4

199.20

199.20

Benefits @ 21%

41.83

41.83

Acting Dean, Math / Sci - R. Kowerski

6 hrs. @\$51.37

308.22

308.22

Benefits @ 21%

64.73

64.73

Dir. Of marketing - W. O'Mahoney

2 hrs. @\$48.92

97.84

97.84

Benefits @ 21%

20.55

20.55

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

Claim Components

Description of Activity

Cost Elements

1999-2000

Winton Act Salary & Benefits Supplies Contracted Service Total

1974-75

Salary

Supplies

Contracted Service

Total

V. President - S. Stevens

6 hrs. @\$51.37

Benefits @ 21%

308.22

64.73

308.22

64.73

Coord. Of Lib Svc - G. Atkins

4 hrs. @\$42.96

Benefits @ 21%

171.84

36.09

171.84

36.09

Dean Counseling - I. Hermosillo

6 hrs. @\$46.48

Benefits @ 21%

278.88

58.56

278.88

58.56

Acting Dean EOP - I. Serra

6 hrs. @\$46.49

Benefits @ 21%

278.94

58.58

278.94

58.58

Coord. Of Library Svc - T. Hewitt

4 hrs @\$41.71

Benefits @ 21%

166.84

35.04

166.84

35.04

Gen. Manager - M. Lawrence

2 hrs. @\$59.59

Benefits @ 21%

119.18

25.03

119.18

25.03

Dean, Technology - M. Claire

2 hrs. @\$46.49

Benefits @ 21%

92.98

19.53

92.98

19.53

Dean, Division - Gary Dille

6 hrs @\$ 53.81

Benefits @ 21%

322.86

67.80

322.86

67.80

V. President - P. Griffin

5 hrs @\$56.63

Benefits @ 21%

283.15

59.46

283.15

59.46

Dir. Of Maintenance - W. Zander

2 hrs. @\$51.15

Benefits @ 21%

102.30

21.48

102.30

21.48

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act				Contracted Service	Total
			1974-75	Salary & Benefits	Supplies			
	Inst. Learning Ctn - J. Gross							
	4hrs @\$36.99			147.96				147.96
	Benefits @ 21%			31.07				31.07
	Director of Operation - N. Morrisette							
	6 hrs. @\$42.96			257.76				257.76
	Benefits @ 21%			54.13				54.13
	Director of Business - R. Budnick							
	2 hrs. @51.15			102.30				102.30
	Benefits @ 21%			21.48				21.48
	Dean Counseling / Advis/ Matric - J. Hughes							
	4 hrs. @\$43.89			175.56				175.56
	Benefits @21%			36.87				36.87
	Dean-Canada - J. Friesen							
	6 hrs. @\$51.15			306.90				306.90
	Benefits @21%			64.45				64.45
	Director of Budget - L. Pontacq							
	3 hrs. @\$51.15			153.45				153.45
	Benefits @\$21%			32.22				32.22
	Dean, Social Sci - D. Bestock							
	4 hrs. @\$46.49			185.96				185.96
	Benefits @ 21%			39.05				39.05
	Dean, Sci/ Math - M. McBride							
	4 hrs. @\$51.15			204.60				204.60
	Benefits @21%			42.97				42.97
	Dean Bus /Ind Relation - L. Avelar							
	6 hrs. @\$51.15			306.90				306.90
	Benefits @ 21%			64.45				64.45

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75 & Benefits				Contracted Service		Total
			Salary	Supplies					
	Dean Special Projects - P. Anderson								
	6 hrs @\$51.15		306.90						306.90
	Benefits @ 21%		64.45						64.45
	Dean Division - L. Phillips								
	6 hrs @\$51.15		306.90						306.90
	Benefits @ 21%		64.45						64.45
	Dean Adm/ Rec.- J. Mullen								
	4 hrs @\$51.15		204.60						204.60
	Benefits @ 21%		42.97						42.97
	Dean, Articulation & Research - J. Sewart								
	4 hrs. @\$53.81		215.24						215.24
	Benefits @ 21%		45.20						45.20
	Dean Bus / Soc Sci - Linda Hayes								
	6 hrs. @\$48.92		293.52						293.52
	Benefits @21%		61.64						61.64
	Adm. Assn - CAN - J. Pena								
	4 hrs @\$28.76		115.04						115.04
	Benefits @21%		24.16						24.16
	Dean - CAN - L. Armstrong								
	6 hrs @\$51.15		306.90						306.90
	Benefits @ 21%		64.45						64.45
	Coord. of EOPS - M. Escobar								
	4 hrs @\$41.10		164.40						164.40
	Benefits @ 21%		34.52						34.52

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act	Salary	Supplies	Contracted	Total
			1974-75	& Benefits		Service	
	Dean - CSM - S. Estes			306.90			306.90
	6 hrs @\$51.15			64.45			64.45
	Benefits @ 21%						
	Dean, Division - G. Sonner			306.90			306.90
	6 hrs @\$51.15			64.45			64.45
	Benefits @ 21%						
	Dean, Soc. Sci - A. Acena			306.90			306.90
	6 hrs @\$51.15			64.45			64.45
	Benefits @ 21%						
	V. President - CAN - O. G. Martinez			339.78			339.78
	6 hrs. @\$56.63			71.35			71.35
	Benefits @ 21%						
	Dir. Of Ctn for I.T.D. - R. Soyombo			90.40			90.40
	2 hrs. @\$45.2			18.98			18.98
	Benefits @ 21%						
	Interim President - CSM - R. Verzello			139.72			139.72
	2 hrs. @\$69.86			29.34			29.34
	Benefits @ 21%						
	Interim President - CAN - R. Perez			139.72			139.72
	2 hrs. @\$69.86			29.34			29.34
	Benefits @ 21%						
	Dean C & CE - S. Mellor			107.62			107.62
	2 hrs. @\$53.81			22.60			22.60
	Benefits @ 21%						
	V. President - R. Ybarra - Garcia			357.54			357.54
	6 hrs. @\$59.59			75.08			75.08
	Benefits @ 21%						

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

1999-2000

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75 & Benefits				Contracted Service		Total
			Salary	Supplies					
B. Training sessions	Business Supervisor -Sky - E. Briones		135.52						135.52
	4 hrs. @\$33.88		28.46						28.46
	Benefits @ 21%								
	Assn. Chancellor - R. Galatolo		398.40						398.40
	6 hrs. @\$66.4		83.66						83.66
	Benefits @ 21%								
	President CSM - S. Kelly		332.70						332.70
	5 hrs. @\$66.54		69.87						69.87
	Benefits @ 21%								
	Acting Dean Math / Sci - T. Benliz		293.52						293.52
	6 hrs. @\$48.92		61.64						61.64
	Benefits @ 21%								
	Supervisor, Business - Can - D. Carrington		157.32						157.32
	4 hrs. @\$39.33		33.04						33.04
	Benefits @ 21%								
	Dir. Of Com. Govt Relation-B. Christensen		102.30						102.30
	2 hrs. @\$51.15		21.48						21.48
	Benefits @ 21%								
	Acting Dean, Counseling - B. Meyer		220.14						220.14
	4.5 hrs. @\$48.92		46.23						46.23
	Benefits @ 21%								
	Dean Adm Svc - D. Arreola		102.30						102.30
	2 hrs. @\$51.15		21.48						21.48
	Benefits @ 21%								
	Dean, Inst. Tech - D. Smith		102.74						102.74
	2 hrs. @\$51.37		21.58						21.58
	Benefits @ 21%								

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

1999-2000

Claim Components

Description of Activity

Cost Elements

Winton Act 1974-75 Salary & Benefits

Supplies Contracted Service Total

B. Training sessions
(Cont'd)

Director of H/R - C. Green	102.30			102.30
2 hrs. @\$51.15	21.48			21.48
Benefits @ 21%				

Interim Dean Inst. - J.G. Petromilli	119.68			119.68
2 hrs. @\$59.84	25.13			25.13
Benefits @ 21%				

Dir. Of Ed. Network - J. Avakian	107.62			107.62
2 hrs. @\$53.81	22.60			22.60
Benefits @ 21%				

Dean PE/ Athletic - E. Johnson	306.90			306.90
6 hrs. @\$51.15	64.45			64.45
Benefits @ 21%				

117

6. Unfair Labor Practice Not for this period

7. Others

Supplies & Materials	438.76			438.76
Postage	32.00			32.00
Printing	960.00			960.00
Legal Service	272.05			272.05
Collective Bargaining Training	137.00			137.00
Travel	354.70			354.70

Total	11,755.33	308,833.62	2,194.51	-	311,028.13
--------------	-----------	------------	----------	---	------------

Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

<u>Date</u>	<u>Claim Component / Activity</u> (Briefly describe)	<u>Hours</u> <u>Spent</u>	<u>Supplies / Printing</u> (Itemize)	<u>Supply Costs</u> (If any)
-------------	---	------------------------------	---	---------------------------------

[illegible]

Signature: _____

Title: Sr. Programmer

DIST / CSM / CAN / SKY
(Circle one)

San Mateo County Community College District
Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

<u>Date</u>	<u>Claim Component / Activity</u> (Briefly describe)	<u>Hours</u> <u>Spent</u>	<u>Supplies / Printing</u> (Itemize)	<u>Supply Costs</u> (If any)
10/30/2000	C.B. Cola & benefits implementation Calculation	7.5		
10/31/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/1/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/2/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/3/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/6/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/7/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/27/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/28/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/29/2000	C.B. Cola & benefits implementation Calculation	7.5		
11/30/2000	C.B. Cola & benefits implementation Calculation	7.5		
		157.5		

Signature: _____

Title: Director of Business Service

DIST / CSM / CAN / SKY
(Circle one)

San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 1998-99

-----Collective Bargaining-----
Salary and Benefit

<u>Postn</u>	<u>Name</u>	<u>Title</u>	<u>Annual</u> <u>Earnings</u>	<u>Productive</u> <u>*Hrly Rate</u>	<u>Benefits</u> <u>Hrly Rate</u>	<u>Others</u>
4a0006	Acena, Albert A.	Dean, Soc Sci	86,904.00	49.66	10.43	
3a0003	Adam, Grace	Dean, Bus/So.Sci -Canada	65,096.00	37.20	7.81	
4f0068	Alkins, Gregg	Coord. Of Library Svc	72,996.00	41.71	8.76	
4f0037	Ambrose, Rick	Inst. Business	60,927.00	34.82	7.31	
2a0003	Anderson, Paula	Dean - Skyline	86,904.00	49.66	10.43	
1c0015	Anderson, V	Adm. Assistant	52,694.00	30.11	6.32	
3a0004	Armstrong, Elizabeth	Dean - Canada	86,904.00	49.66	10.43	
2a0002	Arreola, Dennis	Dean Adm Rec. Skyline	86,904.00	49.66	10.43	
2a0007	Avelar, Linda	Dean Bus / Ind Relation	86,904.00	49.66	10.43	
4c0007	Bell, Joan	Adm. Assn -CSM	53,968.00	30.84	6.48	
2a0006	Bestock, Donna J	Dean, Soc Sci / Creative	75,048.00	42.88	9.01	
2c0090	Bianchi, Kathy	Staff Assistant	36,995.00	21.14	4.44	
1p0003	Bowling, Clayton	Post Retired Administrator		65.00	13.65	
2f0086	Brenner, E	Instr. Lang Art/Learn	61,911.00	35.38	7.43	
2c0114	Briones, Eloisa	Superv. College Bus. Svc	52,404.00	29.95	6.29	
1a0007	Budnick, Rhonda	Director of Business	86,904.00	49.66	10.43	
4f0206	Burke, Michael	Inst. Math / Sci	65,821.00	37.61	7.90	
2f0029	Burns, Marie Elaine	Coord. Learning Center	72,990.00	41.71	8.76	
3c0100	Carrington, Debbie	Superv. College Bus. Svc	63,971.00	36.55	7.68	
4c0118	Chaika, Kathy	Operation Assistant	34,844.00	19.91	4.18	
2f0054	Chandler, E	Inst. PE / Rec /Art	64,772.00	37.01	7.77	
1c0208	Chang, Suk	Executive Secretary	41,989.00	23.99	5.04	
1c0009	Chow, Raymond	Accountant	61,378.00	35.07	7.37	
1a0013	Christensen, Barbara	Dir. Of Com. & Govt Relations	80,386.00	45.93	9.65	
2c0008	Christian, Catherine	Adm. & Records Assn II	36,204.00	20.69	4.34	
4a0008	Claire, Michael	Dean, Technology	75,048.00	42.88	9.01	
2f0060	Deamer, P	Inst. Sci / Math	63,785.00	36.45	7.65	
1c0047	Dedo, Barbara	Senior Programmer I	62,460.00	35.69	7.50	
4f0149	Denney, Cliff	Instr. Match / Sci	69,727.00	39.84	8.37	
4a0011	Dilley, Gary	Dean, Division	86,901.00	49.66	10.43	
1a0008	Donovan, De Lolly	Director of Gen. Svc	72,990.00	41.71	8.76	
4a0005	Estes, Susan	Dean - CSM	82,956.00	47.40	9.95	
3a0005	Friesen, John	Dean - Canada	8,904.00	5.09	1.07	
1a0004	Galatolo, Ron	Associate Chancellor	107,100.00	61.20	12.85	
2c0093	Garriott, Stanlee	Staff Assistant	38,442.00	21.97	4.61	
3c0044	Glass, Denny	Can Supv Campus Facilities	60,958.00	34.83	7.31	
1a0009	Green, Carol	Director of Personnel	86,904.00	49.66	10.43	
4a0019	Griffin, Pat	V.President -CSM	96,216.00	54.98	11.55	
1c0011	Gulli, Grace	Aux. Supervisor	37,941.00	21.68	4.55	
1c0068	Gulli, Tony	Sr. Maintenance Engineer	51,389.00	29.37	6.17	
2f0003	Harer, K. E	Instr. Lang Art/Learn	57,997.00	33.14	6.96	
2f0003	Harer, Katherine	Inst. Lang Art / Learning	57,941.00	33.11	6.95	
3a0003	Hayes, Linda	Dean Bus / Soc Sci	75,052.00	42.89	9.01	
3f0020	Hayward, Marilyn	Coord. Library Svcs	69,286.00	39.59	8.31	
1c0099	Heap, Clifford	Sr. Maintenance Engineer	52,267.00	29.87	6.27	
2f0032	Hewitt, Thomas	Coord. Of Library Svc	72,996.00	41.71	8.76	
1c0012	Hoo, Robert	Payroll Supervisor	45,040.00	25.74	5.40	
2a0008	Johnson, Edwin	Dean, PE / Athletic	82,956.00	47.40	9.95	

-----Collective Bargaining-----
Sala and Benefit

<u>Postn</u>	<u>Name</u>	<u>Title</u>	<u>Annual Earnings</u>	<u>Productive *Hrly Rate</u>	<u>Benefits Hrly Rate</u>	<u>Others</u>
4a0018	Kelly, Shirley	V. President - CSM	96,216.00	54.98	11.55	
4f0182	Kirk, John	Instr. Soc. Sci	65,821.00	37.61	7.90	
4c0004	Ko, Maggie	Adm. Assistant	53,890.00	30.79	6.47	
4a0017	Landsberger, Peter	President - CSM	116,196.00	66.40	13.94	
2c0077	Lee, Ellen	Payroll Clerk I	36,842.00	21.05	4.42	
1c0010	Leong, Anita	Acct. Payable Supervisor	44,472.00	25.41	5.34	
2a0014	Lucas, Phillips	Dean, Division	86,901.00	49.66	10.43	
1c0079	Ly, Phan	Custodian	35,591.00	20.34	4.27	
3a0008	Martinez, Olivia	V. President - Canada	96,216.00	54.98	11.55	
1a0001	Marvel, Greg	Chief Negotiator	96,221.00	54.98	11.55	
4c0267	Mathias, Terry	Prog. Supervisor (CIS)	44,012.00	25.15	5.28	
2A0004	McBride, Marilyn	Dean, Sci / Math / Tech	86,904.00	49.66	10.43	
4f0069	McCracken, Ruth	Coord. Of Nursing	72,996.00	41.71	8.76	
3p0029	Messner, Gerald	Instr. Humanities	56,781.00	32.45	6.81	
3c0099	Miller, Ruth	Assn. Registrar	59,285.00	33.88	7.11	
1c0284	Mitchell, Terrie	Adm. Assn	50,989.00	29.14	6.12	
1c0212	Morgan, Andra	Director of Bookstores	66,264.00	37.87	7.95	
4a0015	Morrisette, Nancy	Director of Operations	72,996.00	41.71	8.76	
4a0001	Mullen, John	Dean, Adm/Rec.-CSM	86,904.00	49.66	10.43	
1c0042	Munson, Stephanie	Purchasing Technician	40,874.00	23.36	4.90	
1c0057	Myers, Dell	Superv. H/R	55,276.00	31.59	6.63	
4c0207	Myrow, Steve	Financial Aid Officer	54,245.00	31.00	6.51	
3c0077	Navarrete, Cheryl	Staff Assistant	38,442.00	21.97	4.61	
	Temp Newmyer, Joe	Acting Associate Chancellor	hrly	81.70	17.16	
1a0002	Petropoulos, Gus	Assn. Chan Research & Tech.	96,216.00	54.98	11.55	
1c0286	Pettersen, Kathleen	Administrative Assistance	51,876.00	29.64	6.23	
3f0102	Phillips, Jackie	Inst. Humanities	56,037.00	32.02	6.72	
4c0006	Phyllis, Hechim	Adm. Assn -CSM	56,027.00	32.02	6.72	
2c0041	Place, Chris	SKY Supv Campus Facilities	55,837.00	31.91	6.70	
1a0011	Pontacq, Lynn	Director of Budget	86,904.00	49.66	10.43	
1c0111	Post, Robert	Custodian	33,277.00	19.02	3.99	
4c0171	Rivera, Clyde C	Video Tape Op. Manager	58,391.00	33.37	7.01	
2f0007	Rivera, Joaquin	Inst. Sci / Math	54,079.00	30.90	6.49	
4c0046	Robison, Steve	Coord. Of Stud. Activity	53,067.00	30.32	6.37	
3a0006	Rosenwasser, Marie	President - Canada	112,812.00	64.46	13.54	
2a0011	Salter, Linda	President - Skyline	116,196.00	66.40	13.94	
3f0019	Serna, Irene	Acting Dean EOPS	77,304.00	44.17	9.28	
1c0207	Shannon, Lileen	Staff Assistant	38,660.00	22.09	4.64	
2f0065	Smith, Robert	Instr. Sci / Math	69,659.00	39.81	8.36	
4a0012	Sonner, Grace	Dean, Division	86,901.00	49.66	10.43	
2a0012	Stevens, Susie	V. President - Skyline	96,216.00	54.98	11.55	
4c0049	Thomasson, Patrick	CSM Supv Campus Facilities	58,148.00	33.23	6.98	
4c0005	Tremain, Karen	Adm. Assistant	50,995.00	29.14	6.12	
1c0048	Trott, Joanne	Senior Programmer I	65,800.00	37.60	7.90	
1p0003	Verzello, Robert	Assn. Chan Master Plan	96,216.00	54.98	11.55	
1c0203	Voris, Jorce	Manager of ITS Operation	64,176.00	36.67	7.70	
3c0069	Watson, Terry	Payroll Clerk I	37,359.00	21.35	4.48	
1c0218	Weitzel, A	Adm. Analyst	61,960.60	35.41	7.44	
2c0089	Welch, Catherine	Staff Assistant	38,442.00	21.97	4.61	
	White, David	Dean - CSM	74,375.00	42.50	8.93	
4c0122	Whyte, Lorraine	Payroll Clerk	35,808.00	20.46	4.30	
1c0204	Wilkes, Deanne	Administrative Assistant	52,524.00	30.01	6.30	
2f0036	Wolfe, A	Instr. PE Education	50,155.00	28.66	6.02	
1c0217	Yancey, Allison	Adm. Assistant	49,165.00	28.09	5.90	
2a0013	Ybarra-Garcia Rosemary	V. President	91,654.00	52.37	11.00	
1a0010	Zander, Walter	Director of Maintenance	86,904.00	49.66	10.43	

State Controller's Office				State Mandated Cost Manual	
CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING				For State Controller Use Only	
				(19) Program Number 00011	
				(20) Date File <u> </u> / <u> </u> / <u> </u>	
				(21) LRS Input <u> </u> / <u> </u> / <u> </u>	
(01) Claimant Identification Number S41100				Reimbursement Claim	
(02) Mailing Address				(22) CB-1, (03)(1)(e)	0
Claimant Name San Mateo Co Comm Col. Dist				(23) CB-1, (03)(2),(e)	0
County of Location San Mateo County				(24) CB-1, (03)(3),(e)	289,189
Street Address or P.O.Box 3401 CSM Drive				(25) CB-1, (03)(4),(e)	0
City San Mateo		State CA		(26) CB-1, (03)(5),(e)	0
Zip Code 94402					
(3) Type of Claim	(3) Estimated Claim <input checked="" type="checkbox"/>	(9) Reimbursement <input checked="" type="checkbox"/>	(27) CB-1, (03)(6),(e) 21,587		
	(4) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) CB-1, (03)(7)(e) 0		
	(5) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) CB-1, (04)(d) 18,100		
(4) Period of claims	(6) 2001 / 2002	(12) 2000 / 2001	(30) CB-1, (04) (e)	310,776	
(5) Total Claimed Amount	(7) 324,371	(13) 308,655	(31) CB-1, (05) (e)	11,755	
(6) Less: 10% Late Penalty, not to exceed \$1000 (if applicable)		(14)	(32)		
(7) Less: Estimated Claim Payment Received		(15) 324,018	(33)		
(8) Net Claimed Amount		(16)	(34)		
(9) Due from State	(8) 324,371	(17)	(35)		
Due to State		(18) (15,363)	(36)		
(37) CERTIFICATION OF CLAIM: <p>In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, Inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991.</p> <p>The amounts for Estimated Claim and / or Reimbursement Claim are hereby claimed from the State for payment of estimated and / or actual costs for the mandated program of Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991, set forth on the attached statements.</p>					
Signature of Authorized Officer James Albanese Type or Print Name			Date 1/10/02 Title: Associate Chancellor		
(38) Name of Contact Person for Claim : Raymond Chow			Telephone Number (650) 358-6742 E-Mail Address Chow@smccd.net		

Program 011		MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY				Form CB-1		
(01) Claimant San Mateo County Community College District		(02) Type of Claim Reimbursement Estimated			Fiscal Year 2001 / 2002			
		<table border="1"> <tr><td></td></tr> <tr><td>X</td></tr> </table>				X		
X								
Rodda Act Direct Costs		Cost Elements						
(03) Reimbursable Components:								
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contracted Services	(e) Total			
1. Determination of Bargaining Units and Exclusive Representation								
2. Election of Unit Representation								
3. Cost of Negotiations	282,244			18,512	300,756			
4. Impasse Proceedings								
5. Collective Bargaining Agreement Disclosure								
6. Contract Administration	18,289	3,850	-	312	22,451			
7. Unfair Labor Practice Charges								
(04) Total Rodda Act Direct Costs	300,533	3,850	-	18,824	323,207			
Winton Act Direct Costs								
(05) Base Year, 1974/75 Direct Costs	11,248	507		-	11,755			
(06) Base Year Direct Costs Adjusted by IPD	[Line (05)(e)x3.174] for 2000/01 f.y				35,841			
(07) Increased Direct Costs	[Line(04)(4) -line (06)]				287,366			
Indirect Costs								
(08) Total Rodda Act Direct Costs less Contracted Services	[Line(04)(e) -line (04)(d)]				304,383			
(09) Base Year Costs less Contracted Services adjusted by IPD	{[Line(05)(e) -line (05)(d)]x3.174}				35,841			
(10) Increased Direct Costs less Contracted Services	[Line(08) -line (09)]				268,542			
(11) Indirect Cost Rate	Form J-380, J580 or FAM-27C				13.78%			
(12) Increased Indirect Costs	[Line(10) xline (11)]				37,005			
(13) Total Increased Direct and Indirect Costs	[Line(07) + line (12)]				324,371			
Cost Reduction								
(14) Less: Offsetting Savings, if applicable					0			
(15) Less: Other Reimbursements, if applicable					0			
(16) Total Claimed Amount	[Line(13) - {(line (14))+line(15)}]				324,371			

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT / ACTIVITY COST DETAIL**

**Form
CB -2**

(01) Claimant: **San Mateo Co. Community College District**

(02) Fiscal Year costs were incurred:

2000 / 2001(03) Reimbursable Components: Check **only** one box per form to identify the component being claimed.

1. Determination of Bargaining Units and Exclusive

4. Election of Unit Representation

Representation

2. Cost of Negotiations

5. Contract Administration

3. Impasse Proceedings

6. Unfair Labor Practice Charges

(04) Description of Expense: Complete columns (a) through (g).

Object Accounts

(a) Employee Name, Job Classification Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Travel
Reimbursement Components						
(Details please see attached forms)						
Form CB 2.1-Determination of Bargaining Units						
Form CB 2.2- Election of Unit Representation						
Form CB 2.3-Cost of Negotiations			271,389		17,800	289,189
Form CB 2.4-Impasse Proceedings						
Form CB 2.5 Agreement Disclosure						
Form CB 2.6-Contract Administration			17,585	3,702	300	21,587
Form CB 2.7-Unfair Labor Practice Charges						
(05) Total 0 Subtotal 0			288,974	3,702	18,100	310,776

Page: 1 of 1

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.1
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 00 through 6 / 30 / 01		
(03) Reimbursable Components: Determination of Bargaining Units and Exclusive Representation (Reference 6.1)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Bargaining Unit Lists					
B. PERB Hearings					
C. Substitute Teachers					
D. Travel Costs					
E. Transcripts					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT / ACTIVITY COST DETAIL**

**Form
CB -2.2**

(01) Claimant: **San Mateo Co. Community College District**(02) Period of Claim:
7 / 1 / 00 through 6 / 30 / 01

(03) Reimbursable Components: Election of Unit Representation (Reference 6.2)

(04) Component Activity

Rodda Act

(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
-----------------	-----------------	--------------	------------------	--------------

A. Precinct Voting List

B. Ballot Tally Observers

(05) Other Activities (List)

(06) Total

0	0	0	0	0
---	---	---	---	---

Rev. 9/89

Ch. 961/75

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.3
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 00 through 6 / 30 / 01		
(03) Reimbursable Components: Cost of Negotiations (Reference 6.3)					
(04) Component Activity	Rodda Act				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Representative's Contract					
B. Public Hearings					
C. Public Distribution of Proposed Contract					
D. District Contract Proposal					
E. Negotiation	227,732	43,657		17,800	289,189
F. Public Distribution of Final Contract					
(05) Other Activities (List)					
(06) Total	227,732	43,657	-	17,800	289,189

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.4
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 00 through 6 / 30 / 01		
(03) Reimbursable Components: Impasse Proceedings (Reference 6.4)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Mediation					
B. Factfinding					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.5
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 00 through 6 / 30 / 01		
(03) Reimbursable Components: Collective Bargaining Agreement Disclosure					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Agreement Disclosure					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.6
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 00 through 6 / 30 / 01		
(03) Reimbursable Components: Contract Administration (Reference 6.5)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Grievances	2,656	558			3,214
B. Training Sessions	11,877	2,494			14,372
C. Contract Disputes Presented Before PERB					
D. Appeal of PERB Ruling					
(05) Other Activities (List)					
Supplies & Materials			1,922		1,922
Printing			1,565		1,565
Postage			214		214
Legal Service				300	300
(06) Total	14,533	3,052	3,702	300	21,587

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.7
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 00 through 6 / 30 / 01		
(03) Reimbursable Components: Unfair Labor Practice Charges (Reference 6.6)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Unfair Labor Practice Presented to PERB					
B. Appeal of PERB Ruling					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COST						FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGES						FAM-29C
(01) Claimant: San Mateo County Community College District				(02) Fiscal Year: 2000-2001		
(03) Expenditure by Activity				(04) Allowable Costs		
Expenditures by Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	43,055,597	1,362,204	41,693,393		41,693,393
Instructional Administration	6000					
Academic Administration	301	4,174,562	72,129	4,102,433		4,102,433
Course & Curriculum Development	302	1,157,840	88,315	1,069,525		1,069,525
Instructional Support Services	6100					
Learning Center	311	1,168,548	176,346	992,202		992,202
Library	312	1,664,527	175,771	1,488,756		1,488,756
Media	313	713,395	187,869	525,526		525,526
Museums and Galleries	314					
Admissions and Records	6200	2,687,587	60,120	2,627,467		2,627,467
Counseling and Guidance	6300	4,569,325	101,345	4,467,980		4,467,980
Other Student Services	6400					
Financial Aid Administration	321	816,118	11,882	804,236		804,236
Health Services	322	1,115,635	13,143	1,102,492		1,102,492
Job Placement Services	323	517		517		517
Student Personnel Administration	324	691,965	13,864	678,101		678,101
Veterans Services	325					
Other Student Services	329	1,894,112	162,038	1,732,074		1,732,074
Operation & Maintenance of Plant	6500					
Building Maintenance & Repairs	331	969,800	1,518	968,282	67,780	900,502
Custodial Services	332	2,010,851	67	2,010,784	140,755	1,870,029
Grounds Maintenance & Repairs	333	618,433	5,900	612,533	42,877	569,656
Utilities	334	2,709,117		2,709,117	189,638	2,519,479
Other	339	1,112,385	98,406	1,013,979	70,979	943,000
Planning and Policy Making	6600	2,524,568	32,176	2,492,392	2,492,392	0
General Inst. Support Services	6700					
Community Relations	341	1,457,587	8,990	1,448,597	1,448,597	0
Fiscal Operations	342	3,452,499	803,842	2,648,657	2,648,657	0
General Administrative Services	343	2,898,278	506,040	2,392,238	2,392,238	0
Logistical Services	344	1,242,015	85,626	1,156,389	1,156,389	0
Staff Services	345	1,139,161	11,264	1,127,897		1,127,897
Noninstr. Staff Benefits & Incentives	346	526,114	11,107	515,007		515,007
Community Services	6800					
Community Relations	351	1,262	-	1,262		1,262
Community Services Classes	352	577,353	23,843	553,510		553,510
Community Use	353	449,760	11,631	438,129		438,129

MANDATED COST						FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGES						FAM-29C
(01) Claimant: San Mateo County Community College District				(02) Fiscal Year: 2000-2001		
(03) Expenditure by Activity				(04) Allowable Costs		
Expenditures by Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Ancillary Services	6900					
Bookstores	361	2,670		2,670		2,670
Child Development Center	362	45,531		45,531		45,531
Farm Operations	363					
Food Services	364			0		0
Parking	365	806,053	63,383	742,670		742,670
Student & Co-Curricular Activities	366	878,753	15,799	862,954		862,954
Student Housing	367					
Other	379					
Auxiliary Operations	7000					
Auxiliary Classes	381	134,905		134,905		134,905
Other Auxiliary Operations	382	5,084,929	338,329	4,746,600		4,746,600
Physical Property	7100	9,334	4,219	5,115		5,115
(05) Total		92,361,086	4,447,166	87,913,920	10,650,302	77,263,618
(06) Indirect Cost Rate: [Total Indirect Cost / Total Direct Cost]						13.78
INSTRUCTIONS						

(01) Enter the name of the claimant.

(02) Enter the fiscal year in which the indirect cost is applicable.

(03) Enter total expenditures as reported in California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311). List as adjustments, unallowable costs and capital expenditures, as reported in column 4 of the California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311).

(04) Subtract Adjustments from Total Expenditures/Activity to compute Total Allowable Costs.

Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services, and Logistical Services. If any costs included in these accounts are claimed as mandated costs (i.e., salaries of employees performing mandated cost activities), the costs should be reclassified as a direct cost. A college may classify an indirect, a portion of the expenses reported in the account Operation and Maintenance of Plant. The claimant has the option of using a 7% indirect cost rate or a higher percentage is allowable if the college can support its allocation basis. The following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance, Community Relations, Staff Services, Non-instructional Staff Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations.

(05) Total expenditures by activity for each column.

(06) Determine indirect cost rate by dividing Total indirect Cost by Total Direct Cost.

Table Negotiation

00-01

AFSCME: 11 Sessions

Representative Nadie Bledsoe
 Union Member Greg Marvel, Tony Gulli, Cliff Huap, Robert Post, Aubrey Randle, Linda DaSilva, Jose Nunez
 Mike Miraglie, Armando Olvera, Ron Galatolo, Juan Rico, Paula Anderson

	7/13/00	7/17/00	8/17/00	8/29/00	9/11/00	9/18/00	10/1/00	12/14/00	1/29/01	3/19/01	4/12/01	Total
Greg	2	2	3	3	2	2	2	2	3.5	1.5	3.5	14
Tony	2	2	3	3	2	2	2	2	3.5			27
Cliff	2	2	3	3	2	2	2	2	3.5			22
Robert	2	2	3	3	2	2	2	2	3.5	1.5	3.5	27
Aubrey	2	2			2							6
Mike	2	2	3	3	2	2	2	2	3.5			19.5
Cliff			3	3		2	2	2.5	3.5		3.5	19.5
Ron	2	2	2	2	2			2.5		1.5		9.5
Juan						2		2.5	3.5			17.5
Paula					2	2	2	2.5	3.5	2	3.5	11.5
Linda								2.5	3.5	2		9.5
Jose								2.5	3.5	2	1.5	

AFTL 11 Sessions

Representative Katharine Harer, Joaquin Rivera
 Union Member Greg Marvel, Green Carol, Mike Claire, Paula Anderson, Ron Galaloto & Lynn Pontacq (replacement)

	6/20/00	7/6/00	7/14/00	7/26/00	9/9/00	9/11/00	9/18/00	10/23/00	11/9/00	11/27/00	12/6/00	Total
Greg	3	3				3	3					12
Mike	3	3	5	3.5	3		3	3	2.5	2.5	3.5	17.5
Paula	3	3	5	3.5	3				1	3	3.5	35
Ron			5	3.5	0.2	3						19.2
Lynn	3				3			2	1	2.5	3.5	15
Carol	3	3										6

CSEA 8 sessions

Representative Diana Hull, Clyde Rivers, John Martinez
 Union Member Welch Catherine, Kathy Chaika, Stephanie Munson, Cheryl Navarrete, John Martinez, Paul Anderson, Ernie Rodriguez, Richard Tido

	7/13/00	7/27/00	8/29/00	9/15/00	10/3/00	2/21/01	4/17/01	4/24/01	Total
Welch	3	3	3.5	2	2	2	2	2	19.5
Kathy	3	3	3.5	2	2	2	2	2	19.5
Stephanie	3	3	3.5	2	2	2	2	2	19.5
Cheryl	3	3	3.5	2	2	2	2	2	19.5
Greg	3	3							6
Ernie				2	2				4
Richard			3.5	2	2	2	2	2	13.5
Paula			3.5	2	2	2	2	2	

Release Time**00-01**

	<u>Amount</u>	<u>Posn</u>	<u>Hrly Rate</u>	<u>Total Hrs</u>	<u>S/S #</u>
Rivera Contrera	14,039.32	2F0007	57.84	242.73	
Harer Ke	25,910.72	2F0003	59.79	433.36	
Brenner E	13,801.40	2F0086	63.70	216.66	
Goth G	13,560.53	2F0043	69.54	195.00	
Kirk	6,881.78	4F0182	65.65	104.83	
Chandler E	9,106.63	2F0054	64.66	140.84	
Weitzel A	33,137.26	1C0218	36.89	898.27	
Moran	3,256.99	4H4412	54.64	59.61	

District Managers Contract Training**00-01**

Date	Name	Campus	Contract Training
4/20/2001	Acena, Albert A		2
	Anderson, Paula		2
	Armstrong, Liz		2
	Atkins, Gregg		2
	Avelar, Linda		2
	Beniz, Tania		2
	Beno Barbara		2
	Bestock, Donna		2
	Briones Eloisa		2
	Carrington, Debbie		2
	Dilley, Gary		2
	Escobar, Maria		2
	Estes, Susan		2
	Friesen, John		2
	Galatolo, Ron		2
	Griff, Pat		2
	Gross, Jeanne		2
	Hayes, Linda		2
	Hemosillo, Imelda		2
	Hewitt, Tom		2
	Hughes Jennifer		2
	Johnson, Edwin M		2
	Kelly, Shirley		2
	Kowersi, Bob		2
	Lusca, Phyllis		2
	Martinez, Olivia G.		2
	McBride, Marilyn		2
	Morrisette, Nancy		2
	Mullen, John		2
	Pena, Jose		2
	Petropoulos, Gus		2
	Pontacq, Lynn		2
	Serna, Iren		2
	Sewart, John		2
	Sonner, Grace		2
	Stevens, Susie		2
	Willis, Janis		2
	Ybarra- Garcia, Rosemary		2

District Managers Contract Training		00-01
12/1/2000	Acena, Albert A	4
	Anderson, Paula	4
	Armstrong, Liz	4
	Atkins, Gregg	4
	Avelar, Linda	4
	Beniz, Tania	4
	Beno Barbara	4
	Bestock, Donna	4
	Briones Eloisa	4
	Carrington, Debbie	4
	Dilley, Gary	4
	Escobar, Maria	4
	Estes, Susan	4
	Friesen, John	4
	Galatolo, Ron	4
	Griff, Pat	4
	Gross, Jeanne	4
	Hayes, Linda	4
	Hemosillo, Imelda	4
	Hewitt, Tom	4
	Hughes Jennifer	4
	Johnson, Edwin M	4
	Kelly, Shirley	4
	Kowersi, Bob	4
	Lusca, Phyllis	3
	Martinez, Olivia G.	4
	McBride, Marilyn	4
	Morrisette, Nancy	4
	Mullen, John	4
	Pena, Jose	3
	Petropoulos, Gus	4
	Pontacq, Lynn	4
	Serna, Iren	4
	Sewart, John	4
	Sonner, Grace	3
	Stevens, Susie	4
	Willis, Janis	4
	Ybarra- Garcia, Rosemary	4
		4

Preparation: 00-01

<u>Name</u>	<u>AFT</u>	<u>CSEA</u>	<u>AFSCME</u>	<u>General</u>	<u>Postage</u>	<u>Grievances</u>	<u>Training</u>	<u>Workshop</u>	<u>Remark</u>
A. Yancey				60					5 hrs / mons
Carla Campillo							2		Task Force Mtg Meeting
G. Petropoulos				108					9 hrs / month
Green Carol							36		Contract training -3 hrs /mos
Janet Black							2		Task Force Mtg Meeting
Jennifer Hughes									Contract training
Lynn Pontacq	244.5	52		150.5			2		Task Force Mtg Meeting
Patricia Griffin			1				2		Task Force Mtg Meeting
Paul Anderson							2		Task Force Mtg Meeting
Phyllis C. Lucas									General
Ron Galatolo	23.5	4	7.5	6.5					Task Force Mtg Meeting
Sandra Saterfield							2		Task Force Mtg Meeting
Steven N Morehouse							2		Task Force Mtg Meeting
Tarrie Mitchell				1			3		Contract training
Robert Verzello				\$19,872					Sick Leave Program
Jose Nunez			1						Meeting 12/14/00
Linda DaSilva			1						Meeting 12/14/00

Preparation for Negotiation

CSEA Members

Stephanie Munson	35.5
Welch Catherine	8
Richard Tido	8
Kathy Chaika	46.5
Chery Navarrete	8
Paula Anderson	3 24

AFSCME Members

Cliff Heap	9
Robert Post	11
Aubrey Randle	3
Mike Miraglie	8
Armardo Olvera	7
Juan Rico	4
Tony Gulli	11

Paula Anderson,	3	24
Greg Marel		whole time
Ron		4
Jose		4
Linda		4

AFT Members

Mike Claire	10
Paula Anderson	33
Carol Green	2
Greg Marel	whole time
Ron Galatolo	7
Lynn Pontacq	5

Other Service

Consultants	Berry, Fredrick	\$300.00	AFT
	Marvel, Greg A	17,750.00	AFT

Supplies
Office Supplies

1,565.25	Central Negotiation
----------	---------------------

Name	Salary	Total time	General Preparation	AFT	CSEA	AFSCME
Paul Anderson	94,176.00	1,170 Hrs Negotiation Preparation	280	35 328	13.5 239	17.5 257
Greg Marvel	17,750.00	177.50 hrs Negotiation Preparation		12 53	6 39	14 54
Weitzel A	33,137.26	Preparation	250	238	172	238

Grevances**00-01**

Name	Date	<u>AFT</u>	<u>CSEA</u>	<u>AFSCME</u>
Jess Miller	23-Aug		1	
	30-Aug		1	
	6-Sep		1	
	13-Sep		1.5	
	14-Sep		1	
	18-Sep		1	
	18-Dec		1	
Kathy Kerwin	23-Aug		1	
	30-Aug		1	
	6-Sep		1	
	13-Sep		1.5	
	14-Sep		1	
	18-Sep		1	
	18-Dec		1	
Frances While	2/8/2001		0.5	
Jon Dee	10/1/2000		2	

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
1. Determine Appropriate bargaining units	None this period						
2. Decertification elections	None this period						
3. Cost of Negotiations (WINTON ACT)	45 meet-and-confer sessions A. Salaries & benefits were held between District Director of Personnel and three employee organizations under the Winton Act.	70.0 hrs. @ \$16.07 (CEC, CSEA & AFSCME meetings)	1,124.90				
	Skyline College Pres.	30.0 hrs. @ \$17.18	538.50				
	Canada College Pres.	30.0 hrs. @ \$17.18	515.40				
	Dir. Fiscal Svc.	10.0 hrs. @ \$13.08	130.80				
	Personnel Specialist	10.0 hrs. @ \$8.18 (CSEA meetings)	81.80				
	Admin. Assistant	10.0 hrs. @ \$10.52	105.20				
	Chf. Insp. Plant & Fac.	30.0 hrs. @ \$11.60	348.00				
	Aux. Svcs. Special	30.0 hrs. @ \$11.05 (AFSCME meetings)	331.50				

142

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
3. Cost of Negotiations (WINTON ACT)							
		Admin. Assistant 30.0 hrs. @ \$11.60	348.00				
		1/2 Supv. Pers. Clk. @ \$13,404 / yr.	6,702.00				
		Employee Benefits	1,022.61				
		B. Printing & Supplies	506.62				
		Post retirement- R. Verzello 333.0 hrs. @ \$59.59		19,843.47			19,843.47
Cost of Negotiations (Rodda Act Costs) General	Negotiations General (Rodda Act Costs)	Director of Personnel - C. Green 3.6 hrs. @ \$53.81 Benefits @ 21%		193.72 40.68			193.72 40.68
		Dean Special Projects - P. Anderson 260 hrs. @ \$53.81 Benefits @ 21%		13,990.60 2,938.03			13,990.60 2,938.03
		V. President - CSM - P. Griffin 2 hrs. @ \$59.59 Benefits @ 21%		119.18 25.03			119.18 25.03
		Assn. Chan Research & Tech - G. Petropoulos 108 hrs. @ \$59.59 Benefits @ 21%		6,435.72 1,351.50			6,435.72 1,351.50
		Adm. Analyst - T. Mitchell 3 hrs. @ \$36.89 Benefits @ 21%		110.67 23.24			110.67 23.24

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components General (Cont'd)	Description of Activity	Cost Elements	Winton Act 1974-75	2000-2001		
				Salary & Benefits	Supplies	Contracted Service
General	Negotiations General (Rodda Act Costs)	Sr. Programmer I - B. Dedo 24 hrs. @\$38.60 Benefits @ 21%		926.40 194.54		926.40 194.54
		Adm. Analyst - A. Weitzel 250 hrs. @\$36.89 Benefits @ 21%		9,222.50 1,936.73		9,222.50 1,936.73
		Director of Budget - L. Pontacq 150.50 hrs. @\$59.59 Benefits @ 21%		8,968.30 1,883.34		8,968.30 1,883.34
		Associate Chancellor - R. Galatolo 6.5 hrs. @\$69.06 Benefits @ 21%		448.89 94.27		448.89 94.27
		Administrative Assistance - A. Yancey 60 hrs. @\$31.12 Benefits @ 21%		1,867.20 392.11		1,867.20 392.11
AFT	AFT Planning/ Preparation	Adm. Analyst - A. Weitzel 238 hrs. @\$36.89 Benefits @ 21%		8,779.82 1,843.76		8,779.82 1,843.76
		Associate Chancellor - R. Galatolo 30.5 hrs @\$69.06 Benefits @ 21%		2,106.33 442.33		2,106.33 442.33

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act			2000-2001		
			1974-75	Salary	& Benefits	Supplies	Contracted	Total
AFT Planning/ Preparation (Cont'd)	Director of Budget - L. Pontacq 245 hrs. @\$59.59 Benefits @ 21%				14,599.55			14,599.55
					3,065.91			3,065.91
	Dean Technology - M. Claire 10 hrs. @\$53.81 Benefits @ 21%				538.10			538.10
					113.00			113.00
	Dean Special Projects - P. Anderson 35 hrs. @\$53.81 Benefits @ 21%				1,883.35			1,883.35
					395.50			395.50
	Director of H. R. - C. Green 2 hrs. @\$53.81 Benefits @ 21%				107.62			107.62
					22.60			22.60
	Instructor Lang Art / Learn - Sky - E. Brenner 217 hrs. @\$63.70 Benefits @ 21%				13,822.90			13,822.90
					2,902.81			2,902.81
AFT Release time	Consultant - G. Marvel 53 Hrs @ \$100						5,300.00	5,300.00
	Instructor PE - Sky - E. Chandler 141 hrs @\$64.66 Benefits @ 21%				9,117.06			9,117.06
					1,914.58			1,914.58
	Instructor Math / Sci - Sky- G. Goth 195 hrs @\$69.54 Benefits @ 21%				13,560.30			13,560.30
					2,847.66			2,847.66
	Instructor Social Sci - CSM - J. Kirk 105 hrs. @\$65.65 Benefits @ 21%				6,893.25			6,893.25
					1,447.58			1,447.58

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	2000-2001		
			Winton Act 1974-75	Salary & Benefits	Supplies Contracted Service Total
AFT	AFT Release time (Cont'd)	Instructor Lang Art / Learn -K. Harer 433 hrs @\$59.79 Benefits @ 21%		25,889.07 5,436.70	25,889.07 5,436.70
		Instructor Sci / Math - Sky -C.J.J. Rivera 243 hrs. @\$57.84 Benefits @ 21%		14,055.12 2,951.58	14,055.12 2,951.58
	AFT Table Negotiations (11 sessions)	Consultant - G. Marvel 12 Hrs @ \$100			1,200.00
		Director of Human Res. - C. Green 6 hrs. @\$53.81 Benefits @ 21%		322.86 67.80	322.86 67.80
		Director of Budget - L. Pontacq 15 hrs. @\$59.59 Benefits @ 21%		893.85 187.71	893.85 187.71
		Dean Technology - M. Claire 17.5 hrs. @\$53.81 Benefits @ 21%		941.68 197.75	941. 197.75
		Dean Special Projects - P. Anderson 35 hrs. @\$53.81 Benefits @ 21%		1,883.35 395.50	1,883.35 395.50
		Associate Chancellor - R. Galatolo 19.2 hrs. @\$69.06 Benefits @ 21%		1,325.96 278.45	1,325.96 278.45

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	2000-2001		
				Salary & Benefits	Supplies	Contracted Service
CSEA	CSEA Planning/Preparation	Adm. Assistant - A. Weitzel 172 hrs. @\$36.89 Benefits @ 21%		6,345.08 1,332.47		6,345.08 1,332.47
		Assn. Chancellor - R. Galatolo 4 hrs. @\$69.06 Benefits @ 21%		276.24 58.01		276.24 58.01
		Director of Budget - L. Pontacq 52 hrs @\$59.59 Benefits @ 21%		3,098.68 650.72		3,098.68 650.72
		Personnel Svc. Director- C. Green 20 hrs. @\$53.81 Benefits @ 21%		1,076.20 226.00		1,076.20 226.00
		Staff Assistant - C. Navarrete 8 hrs. @\$23.21 Benefits @ 21%		185.68 38.99		185.68 38.99
		Operation Assistance - K. Chaika 46.5 hrs. @\$23.21 Benefits @ 21%		1,079.27 226.65		1,079.27 226.65
		Purchasing Technician - S. Munson 35.5 hrs. @\$24.95 Benefits @ 21%		885.73 186.00		885.73 186.00

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	2000-2001	
				Salary & Benefits	Contracted Service
Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Salary & Benefits	Contracted Service
CSEA	CSEA Planning/Preparation (Cont'd)	Elect. Tech - R. Tidd 8 hrs. @\$28.2 Benefits @ 21%		225.60 47.38	225.60 47.38
		Operation Assistance - W. Catherine 8 hrs. @\$23.21 Benefits @ 21%		185.68 38.99	185.68 38.99
		Consultant - G. Marvel 39 Hrs @ \$100			3,900.00 3,900.00
	CSEA Table Negotiations (8 sessions)	Dean Special Project - P. Anderson 13.5 hrs. @\$53.81 Benefits @ 21%		726.44 152.55	726.44 152.55
		Psy. Counseling -E. Rodriguez 4 hrs. @\$69.54 Benefits @ 21%		278.16 58.41	278.16 58.41
		Operation Assistance - W. Catherine 19.5 hrs. @\$23.21 Benefits @ 21%		452.60 95.05	452.60 95.05
		Operation Assistant -CSM- K. Chaika 19.5 hrs. @\$23.21 Benefits @ 21%		452.60 95.05	452.60 95.05
		Staff Assistant-Canada - C. Navarette 19.5 hrs. @\$22.11 Benefits @ 21%		431.15 90.54	431.15 90.54
		Purchasing Technican - S. Munson 19.5 hrs. @\$23.76 Benefits @ 21%		463.32 97.30	463.32 97.30

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act			2000-2001	
			1974-75	Salary & Benefits	Supplies	Contracted Service	Total
AFSCME	CSEA Table Negotiations (Cont'd)	Elect. Tech. - R. Tido 13.5 hrs. @\$28.2 Benefits @ 21%		380.70 79.95			380.70 79.95
		Consultant - G. Marvel 6 hrs @ \$100			600.00		600.00
	AFSCME Planning & Preparation	Dean Special Project - P. Anderson 257 hrs. @\$53.81 Benefits @ 21%	13,829.17 2,904.13				13,829.17 2,904.13
		Engineer CSM - Tony Gulli 11 hrs. @\$30.08 Benefits @ 21%	330.88 69.48				330.88 69.48
		Dir. of Fac. & Planning - L. Dasilva 5 hrs. @\$45.2 Benefits @ 21%	226.00 47.46				226.00 47.46
		Personnel Svc. Director- C. Green 20 hrs. @\$53.81 Benefits @ 21%	1,076.20 226.00				1,076.20 226.00
		Engineer - C. Heap 9 hrs. @\$30.08 Benefits @ 21%	270.72 56.85				270.72 56.85
		Custodian - R. Post 11 hrs. @\$19.15 Benefits @ 21%	210.65 44.24				210.65 44.24

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	2000-2001			
			Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service
AFSCME	AFSCME Planning & Preparation (Cont'd)	Custodian - A. Randle 3 hrs. @\$16.87 Benefits @ 21%		50.61 10.63		50.61 10.63
		Maintenance Engineer I - M. Miraglie 8 hr. @\$28.06 Benefits @ 21%		224.48 47.14		224.48 47.14
		Custodian - A. Olvera 7 hrs. @\$20.29 Benefits @ 21%		142.03 29.83		142.03 29.83
		Custodian - J. Rico 4 hrs. @\$19.15 Benefits @ 21%		76.60 16.09		76.60 16.09
		Associate Chancellor - R. Galatolo 11.5 hrs. @\$69.06 Benefits @ 21%		794.19 166.78		794.19 166.78
		Exec. Dir. Of Fac Plan - J. Nunez 5 hrs. @\$59.59 Benefits @ 21%		297.95 62.57		297.95 62.57
		Adm. Assistant - A. Weitzel 238 hrs. @\$36.89 Benefits @ 21%		8,779.82 1,843.76		8,779.82 1,843.76
		Consultant - G. Marvel 54 hrs @\$100			5,400.00	5,400.00
		Custodian - J. Rico 9.5 hrs. @\$19.15 Benefits @ 21%		181.93 38.21		181.93 38.21
		Sr. Maint Engineer - C. Heap 22 hrs. @\$30.08 Benefits @ 21%		661.76 138.97		661.76 138.97

AFSCME Table Neg.
(11 sessions)

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

Claim Components	Description of Activity	Cost Elements	2000-2001		
			Winton Act 1974-75	Salary & Benefits	Contracted Service
	AFSCME Table Neg.				
	(Cont'd)				
	Sr. Maint Engineer - T. Gulli				
	27 hrs. @\$30.08			812.16	812.16
	Benefits @ 21%			170.55	170.55
	Custodian - R. Post				
	27 hrs. @\$19.15			517.05	517.05
	Benefits @ 21%			108.58	108.58
	Custodian - A. Randle				
	6 hrs. @\$16.87			101.22	101.22
	Benefits @ 21%			21.26	21.26
	Maintenance Engineer I - M. Miraglie				
	19.5 hrs. @\$28.06			547.17	547.17
	Benefits @ 21%			114.91	114.91
	Custodian - A. Olvera				
	19.5 hrs. @\$20.29			395.66	395.66
	Benefits @ 21%			83.09	83.09
	Assn. Chancellor - R. Galatolo				
	10 hrs. @\$69.06			690.60	690.60
	Benefits @ 21%			145.03	145.03
	Dean Special Project - P. Anderson				
	17.5 hrs. @\$53.81			941.68	941.68
	Benefits @ 21%			197.75	197.75
	Dir. Of Fac. Plan - L. DaSilva				
	11.5 hrs. @\$45.2			519.80	519.80
	Benefits @ 21%			109.16	109.16
	Exec. Dir of Fac, Plan - J. Nunez				
	9.5 hrs. @\$59.59			566.11	566.11
	Benefits @ 21%			118.88	118.88
	Consultant - G. Marvel				
	14 hrs @ \$100				1,400.00
					1,400.00

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2000-2001		
			Salary & Benefits		Supplies	Contracted Service		Total
4. Impasse Proceedings	None for this period							
5. Collective Bargaining Agreement Disclosure	No time and record were kept for this period -(new for this period)							
6. Contract Administration	Arbitration, training sessions, Dean Special Projects - P. Anderson planning responses, fact-find 20 hrs @\$53.81 A. Grievances		1,076.20					1,076.20
			226.00					226.00
		Associate Chancellor - R. Galaloto 3 hrs. @\$69.06 Benefits @ 21%	207.18					207.18
			43.51					43.51
		Dir. of Personnel Svc- C. Green 12 hrs. @\$53.81 Benefits @ 21%	645.72					645.72
			135.60					135.60
		President -Sky -F. White 1 hr. @\$69.86 Benefits @ 21%	69.86					69.86
			14.67					14.67
		Inst. Soc/ Sci - J. Miller 7.5 hr. @\$38.7 Benefits @ 21%	290.25					290.25
			60.95					60.95
		Career Resources - K. Kerwin 7.5 hr. @\$19.5 Benefits @ 21%	146.25					146.25
			30.71					30.71
		Sr. Account Tech - J. Dee 2 hrs @\$26.85 Benefits @ 21%	53.70					53.70
			11.28					11.28
		Purch Tech - S. Munson 2 hrs. @\$23.76 Benefits @ 21%	47.52					47.52
			9.98					9.98
		Director of Budget - L. Pontacq 2 hrs. @\$59.59 Benefits @ 21%	119.18					119.18
			25.03					25.03

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act	Contracted		
			1974-75	Salary & Benefits	Supplies	Service
B. Training sessions						
	Assn. Chan Research - G. Petropoulos 6 hrs. @\$59.59 Benefits @ 21%			357.54 75.08		357.54 75.08
	Acting Human Resources Ed/Svc - B. Beno 6 hrs. @\$59.59 Benefits @ 21%			357.54 75.08		357.54 75.08
	Assn. Chan - R. Galatolo 6 hrs. @\$69.06 Benefits @ 21%			414.36 87.02		414.36 87.02
	Acting Dean, Math / Sci - R. Kowerski 6 hrs. @\$51.37 Benefits @ 21%			308.22 64.73		308.22 64.73
	V. President - S. Stevens 2 hrs. @\$51.37 Benefits @ 21%			102.74 21.58		102.74 21.58
	Coord. Of Lib Svc - G. Atkins 6 hrs. @\$42.96 Benefits @ 21%			257.76 54.13		257.76 54.13
	Dean Counseling - I. Hermosillo 6 hrs. @\$46.48 Benefits @ 21%			278.88 58.56		278.88 58.56
	Acting Dean EOP - I. Serna 6 hrs. @\$45.20 Benefits @ 21%			271.20 56.95		271.20 56.95
	Coord. Of Library Svc - T. Hewitt 6 hrs @\$42.96 Benefits @ 21%			257.76 54.13		257.76 54.13

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act				Total
			1974-75	Salary & Benefits	Supplies	Contracted Service	
B. Training sessions	(Cont'd)	Dean, Division - Gary Dilley 6 hrs @\$ 53.81 Benefits @ 21%		322.86			322.86
				67.80			67.80
		V. President - P. Griffin 6 hrs @\$59.59 Benefits @ 21%		357.54			357.54
				75.08			75.08
		Inst. Learning Ctn - J. Gross 6hrs @\$39.04 Benefits @ 21%		234.24			234.24
				49.19			49.19
		Director of Operation - N. Morrisette 6 hrs. @\$42.96 Benefits @ 21%		257.76			257.76
				54.13			54.13
		Dean Counseling / Advis/ Matric - J. Hughes 6 hrs. @\$51.37 Benefits @21%		308.22			308.22
				64.73			64.73
		Dean- Canada - J. Friesen 6 hrs. @\$51.15 Benefits @21%		306.90			306.90
				64.45			64.45
		Director of Budget - L. Pontacq 6 hrs. @\$59.59 Benefits @ \$21%		357.54			357.54
				75.08			75.08
		Dean, Social Sci - D. Bestock 6 hrs. @\$53.81 Benefits @ 21%		322.86			322.86
				67.80			67.80
		Dean, Sci/ Math - M. McBride 6 hrs. @\$51.15 Benefits @21%		306.90			306.90
				64.45			64.45

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
B. Training sessions	Dean Bus /Ind Relation - L. Avelar (Cont'd) 6 hrs. @\$53.81 Benefits @ 21%			322.86 67.80			322.86 67.80
	Dean Special Projects - P. Anderson 6 hrs @\$53.81 Benefits @ 21%			322.86 67.80			322.86 67.80
	Dean Division - L. Phillips 6 hrs @\$51.15 Benefits @ 21%			306.90 64.45			306.90 64.45
	Dean Adm/ Rec.- J. Mullen 6 hrs @\$51.15 Benefits @ 21%			306.90 64.45			306.90 64.45
	Dean, Articulation & Research - J. Sewart 6 hrs. @\$53.81 Benefits @ 21%			322.86 67.80			322.86 67.80
	Dean Bus / Soc Sci - Linda Hayes 6 hrs. @\$46.49 Benefits @21%			278.94 58.58			278.94 58.58
	Adm. Assn - CAN - J. J. Pena 6 hrs @\$31.12 Benefits @21%			186.72 39.21			186.72 39.21
	V. President Inst. - L. Armstrong 6 hrs @\$59.59 Benefits @ 21%			357.54 75.08			357.54 75.08
	Coord. of EOPS - M. Escobar 6 hrs @\$43.15 Benefits @ 21%			258.90 54.37			258.90 54.37

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2000-2001		
			Salary & Benefits		Supplies	Contracted Service		Total
B. Training sessions (Cont'd)	Dean - CSM - S. Estes 6 hrs @\$53.81 Benefits @ 21%		322.86					322.86
			67.80					67.80
	Dean, Division - G. Sonner 6 hrs @\$59.59 Benefits @ 21%		357.54					357.54
			75.08					75.08
	Dean, Soc. Sci - A. Acena 6 hrs @\$53.81 Benefits @ 21%		322.86					322.86
			67.80					67.80
	V. President -CAN - O. G. Martinez 6 hrs. @\$56.63 Benefits @ 21%		339.78					339.78
			71.35					71.35
	V. President - R. Ybarra - Garcia 6 hrs. @\$59.59 Benefits @ 21%		357.54					357.54
			75.08					75.08
	Business Supervisor -Sky - E. Briones 6 hrs. @\$41.30 Benefits @ 21%		247.80					247.80
			52.04					52.04
	President CSM - S. Kelly 6 hrs. @\$69.86 Benefits @ 21%		419.16					419.16
			88.02					88.02
	Acting Dean Math / Sci - T. Benliz 6 hrs. @\$48.92 Benefits @ 21%		293.52					293.52
			61.64					61.64
	Supervisor, Business - Can - D. Carrington 6 hrs. @\$41.3 Benefits @ 21%		247.80					247.80
			52.04					52.04

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

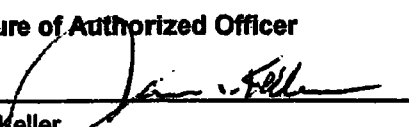
Claimant Number :	341100	Concave Bargaining	Description of Activity	Cost Elements	Winton Act			Total
					1974-75	Salary & Benefits	Contracted Service	
B. Training sessions				Dean Creative Arts - J. Willis		293.52		293.52
				6 hrs. @\$48.92		61.64		61.64
				Benefits @ 21%				
				Dean Business - L. Avelar		322.86		322.86
				6 hrs. @\$53.81		67.80		67.80
				Benefits @ 21%				
				Dean PE/ Athletic - E. Johnson		306.90		306.90
				6 hrs. @\$51.15		64.45		64.45
				Benefits @ 21%				
8. Others				Supplies & Materials		1,922.34		1,922.34
				Postage		214.29		214.29
				Printing		1,565.25		1,565.25
				Legal Service		300.00		300.00
Total					11,755.33	288,973.66	3,701.88	310,775.54

San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 2000-01

Postn	Social Sec. #	Name	Title	-----Collective Bargaining----- Salary and Benefit		
				Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate
4a0006		Acena, Albert A.	Dean, Soc Sci	94,176.00	53.81	11.30
1a0015		Anderson, Paula	Dean - Skyline	94,176.00	53.81	11.30
3a0004		Armstrong, Elizabeth	V.P. Inst.	104,280.00	59.59	12.51
2a0007		Avelar, Linda	Dean Bus / Ind Relation	94,176.00	53.81	11.30
1a0020		Beno, Barbara	Act. HR. /Ed Svcs	104,280.00	59.59	12.51
2a0006		Bestock, Donna J	Dean, Soc Sci / Creative	94,176.00	53.81	11.30
2f0086		Brenner, E	Instr. Lang Art/Learn	69,007.00	39.43	8.28
2c0114		Briones, Eloisa	Superv. College Bus. Svc	72,276.00	41.30	8.67
1c0317		Carrington, Debbie	Sr. Fin. Analyst	72,276.00	41.30	8.67
4c0118		Chaika, Kathy	Operation Assistant I	40,620.00	23.21	4.87
1c0284		Chang, Suk	Adm. Assistant	51,876.00	29.64	6.23
1c0295		Chow, Raymond	Chief Accountant	72,276.00	41.30	8.67
4a0008		Claire, Michael	Dean, Technology	94,176.00	53.81	11.30
2f0007		Contrera, Rivera	Instr. Sci/ Math	62,663.00	35.81	7.52
1a0017		DaSilva, Linda	Dir. Of Mtn Operation	79,104.00	45.20	9.49
1c0299		Dee, John	Sr. Acct Tech	46,980.00	26.85	5.64
1c0047		Dedo, Barbara	Sr. Programmer	67,548.00	38.60	8.11
4a0011		Dilley, Gary	Dean, Division	94,176.00	53.81	11.30
2f0031		Escobar, Maria	Director EOPS	75,516.00	43.15	9.06
4a0005		Estes, Susan	Dean - CSM Lang, Arts	94,176.00	53.81	11.30
1p0004		Friesen, John	Dean - Canada	19,872.00	11.36	2.38
1a0004		Galatolo, Ron	Associate Chancellor		69.06	14.50
2f0043		Goth, George	Inst. Sci / Math	75,336.00		
1a0009		Green, Carol	Director of Personnel	94,176.00	53.81	11.30
4a0019		Griffin, Pat	V.President -CSM	104,280.00	59.59	12.51
3f0103		Gross, Jeanne	Dir. Language Ctn	68,316.00	39.04	8.20
1c0068		Gulli, Tony	Sr. Maintenance Engineer	52,644.00	30.08	6.32
2f0003		Harer, K. E	Instr. Lang Art/Learn	64,777.00	37.02	7.77
3a0003		Hayes, Linda	Dean Bus / Soc Sci	89,904.00	51.37	10.79
1c0099		Heap, Clifford	Sr. Maintenance Engineer	52,644.00	30.08	6.32
2f0032		Hewitt, Thomas	Coord. Of Library Svc	79,104.00	45.20	9.49
2a0003		Hughes, Jennifer	Dean, Math	89,904.00	51.37	10.79
2a0008		Johnson, Edwin	Dean, PE / Athletic	89,508.00	51.15	10.74
3c0124		Kerwin, Kathy	Career Resources Aide	34,128.00	19.50	4.10
1c0297		Leong, Anita	Accountant- Payable	58,344.00	33.34	7.00
2a0014		Lucas, Phillips	Dean, Division	94,176.00	53.81	11.30
3a0008		Martinez, Olivia	V.President - Canada	104,280.00	59.59	12.51
2A0004		McBride, Marilyn	Dean, Sci / Math / Tech	94,176.00	53.81	11.30
4a0015		Morrisette, Nancy	Director of Operations		-	-
4a0001		Mullen, John	Dean, Adm/Rec.-CSM	89,508.00	51.15	10.74
1c0042		Munson, Stephanie	Purchasing Technician	43,656.00	24.95	5.24
3c0065		Navarrete, Cheryl	Operation Assistant I	40,620.00	23.21	4.87
1a0019		Nunez, Jose	Exec. Dir Fac Mtn Oper.	104,280.00	59.59	12.51
1c0088		Olivera, Armardo	Custodian	35,516.00	20.29	4.26
3c0003		Pena, Josa	Adm. Assistant	54,468.00	31.12	6.54
1a0002		Petropoulos, Gus	Assn. Chan Research	104,280.00	59.59	12.51
1a0011		Pontacq, Lynn	Director of Budget	104,280.00	59.59	12.51
1c0111		Post, Robert	Custodian	33,516.00	19.15	4.02
1c0069		Randle, Aubrey	Custodian	29,520.00	16.87	3.54
1c0081		Rico, John	Custodian	33,516.00	19.15	4.02

3f0019	Serna, Jose	Acting Dean EOPS	77,104.00	45.20	9.49
4a0002	Sewar, John	Dean, Articulation	176.00	53.81	11.30
4a0017	Shirley, Kelly	V.President - CSM	122,256.00	69.86	14.67
4a0018	Sonner, Grace	Dean, Division	104,280.00	59.59	12.51
2a0012	Stevens, Susie	V.President - Skyline	19,872.00	11.36	2.38
2c0037	Tidd, Richard	Elect. Tech	49,356.00	28.20	5.92
1c0218	Weitzel, A	Adm. Analyst	64,560.00	36.89	7.75
2c0008	Welch, Catherine	Staff Assistant	39,504.00	22.57	4.74
2a0011	White, Frances	President	122,256.00	69.86	14.67
4a0012	Willis, Janis	Dean, Creative Arts	85,608.00	48.92	10.27
1c0217	Yancey, Allison	Adm. Assistant	54,468.00	31.12	6.54
2a0013	Ybarra-Garcia Rosemary	V. President	104,280.00	59.59	12.51

3f0099	Rodriguez, Ernest	Psy, Counseling	75,336.00	43.05	9.04
	Rivera, Contrera		62,663.00	57.84	12.15
	Harer Ke		64,777.00	59.79	12.56
	Brenner, E		69,007.00	63.70	13.38
	Goth, G		75,336.00	69.54	14.60
	Kirk, J		71,117.00	65.64	13.78
	Chandler, E		70,051.00	64.66	13.58
	Moran, Patricia M		32,456.16	54.64	11.47

State Controller's Office				State Mandated Cost Manual	
CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 COLLECTIVE BARGAINING				For State Controller Use Only	
				(19) Program Number 00011	Program 011
				(20) Date File <u> </u> / <u> </u> / <u> </u>	
				(21) LRS Input <u> </u> / <u> </u> / <u> </u>	
(01) Claimant Identification Number S41100				Reimbursement Claim	
(02) Mailing Address				(22) CB-1, (03)(1)(e)	0
Claimant Name San Mateo Co Comm Col. Dist				(23) CB-1, (03)(.2),(e)	0
County of Location San Mateo County				(24) CB-1, (03)(3),(e)	408,662
Street Address or P.O.Box 3401 CSM Drive				(25) CB-1, (03)(.4),(e)	0
City San Mateo		State CA		Zip Code 94402	(26) CB-1, (03)(.5),(e) 0
(3) Type of Claim	(3) Estimated Claim	<input checked="" type="checkbox"/>	(9) Reimbursement	<input checked="" type="checkbox"/>	(27) CB-1, (03)(.6),(e) 33,164
	(4) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(28) CB-1, (03)(7)(e) 0
	(5) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>	(29) CB-1, (04)(d) 9,500
(4) Period of claims	(6) 2002 / 2003		(12) 2001 / 2002		(30) CB-1, (04) (e) 441,826
(5) Total Claimed Amount	(7) 42,944		(13) 462,528		(31) CB-1, (05) (e) 11,755
(6) Less: 10% Late Penalty, not to exceed \$1000 (if applicable)				(14)	(32)
(7) Less: Estimated Claim Payment Received				(15) 324,371	(33)
(8) Net Claimed Amount				(16)	(34)
(9) Due from State	(8) 42,944		(17) 138,157		(35)
Due to State			(18)		(36)
(37) CERTIFICATION OF CLAIM:					
In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, Inclusive.					
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991.					
The amounts for Estimated Claim and / or Reimbursement Claim are hereby claimed from the State for payment of estimated and / or actual costs for the mandated program of Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991, set forth on the attached statements.					
Signature of Authorized Officer				Date	
 _____ James Keller				<u>11/15/03</u> Title: Executive Vice Chancellor	
Type or Print Name					
(38) Name of Contact Person for Claim : Raymond Chow				Telephone Number (650) 358-6742 E-Mail Address <u>Chow@smccd.net</u>	

Program 011		MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY				Form CB-1
(01) Claimant San Mateo County Community College District		(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>			Fiscal Year 2001 / 2002	
Rodda Act Direct Costs		Cost Elements				
(03) Reimbursable Components:						
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contracted Services	(e) Total	
1. Determination of Bargaining Units and Exclusive Representation						
2. Election of Unit Representation						
3. Cost of Negotiations	399,162			9,500	408,662	
4. Impasse Proceedings						
5. Collective Bargaining Agreement Disclosure						
6. Contract Administration	32,265	898	-	-	33,164	
7. Unfair Labor Practice Charges						
(04) Total Rodda Act Direct Costs	431,427	898	-	9,500	441,826	
Winton Act Direct Costs						
(05) Base Year, 1974/75 Direct Costs	11,248	507		-	11,755	
(06) Base Year Direct Costs Adjusted by IPD	[Line (05)(e)x3.219] for 2001/02 f.y					37,839
(07) Increased Direct Costs	[Line(04)(4) -line (06)]					403,986
Indirect Costs						
(08) Total Rodda Act Direct Costs less Contracted Services	[Line(04)(e) -line (04)(d)]					432,326
(09) Base Year Costs less Contracted Services adjusted by IPD	{[Line(05)(e) -line (05)(d)]x3.219}					37,839
(10) Increased Direct Costs less Contracted Services	[Line(08) -line (09)]					394,486
(11) Indirect Cost Rate	Form J-380, J580 or FAM-27C					14.84%
(12) Increased Indirect Costs	[Line(10) xline (11)]					58,542
(13) Total Increased Direct and Indirect Costs	[Line(07) + line (12)]					462,528
Cost Reduction						
(14) Less: Offsetting Savings, if applicable						0
(15) Less: Other Reimbursements, if applicable						0
(16) Total Claimed Amount	[Line(13) - {(line (14))+line(15)}]					462,528

Program 011		MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY				Form CB-1
(01) Claimant San Mateo County Community College District		(02) Type of Claim Reimbursement Estimated		<div style="border: 1px solid black; padding: 2px; text-align: center;">X</div>	Fiscal Year 2002 / 2003	
Rodda Act Direct Costs		Cost Elements				
(03) Reimbursable Components:						
	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contracted Services	(e) Total	
1. Determination of Bargaining Units and Exclusive Representation						
2. Election of Unit Representation						
3. Cost of Negotiations	39,916			950	40,866	
4. Impasse Proceedings						
5. Collective Bargaining Agreement Disclosure						
6. Contract Administration	33,556	934	-	-	34,490	
7. Unfair Labor Practice Charges						
(04) Total Rodda Act Direct Costs	73,472	934	-	950	75,356	
Winton Act Direct Costs						
(05) Base Year, 1974/75 Direct Costs	11,248	507		-	11,755	
(06) Base Year Direct Costs Adjusted by IPD					[Line (05)(e)x3.219] for 2001/02 f.y	
					37,839	
(07) Increased Direct Costs					[Line(04)(4) -line (06)]	
					37,517	
Indirect Costs						
(08) Total Rodda Act Direct Costs less Contracted Services					[Line(04)(e) -line (04)(d)]	
					74,406	
(09) Base Year Costs less Contracted Services adjusted by IPD					{[Line(05)(e) -line (05)(d)]x3.219}	
					37,839	
(10) Increased Direct Costs less Contracted Services					[Line(08) -line (09)]	
					36,567	
(11) Indirect Cost Rate					Form J-380, J580 or FAM-27C	
					14.84%	
(12) Increased Indirect Costs					[Line(10) xline (11)]	
					5,427	
(13) Total Increased Direct and Indirect Costs					[Line(07) + line (12)]	
					42,944	
Cost Reduction						
(14) Less: Offsetting Savings, if applicable					0	
(15) Less: Other Reimbursements, if applicable					0	
(16) Total Claimed Amount					[Line(13) - {line (14)+line(15)}]	
					42,944	

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT / ACTIVITY COST DETAIL**

**Form
CB -2**

(01) Claimant: **San Mateo Co. Community College District**(02) Fiscal Year costs were incurred:
2001 / 2002(03) Reimbursable Components: Check **only** one box per form to identify the component being claimed.1. Determination of Bargaining Units and Exclusive
Representation☐☐

4. Election of Unit Representation

2. Cost of Negotiations

☐☐

5. Contract Administration

3. Impasse Proceedings

☐☐

6. Unfair Labor Practice Charges

(04) Description of Expense: Complete columns (a) through (g).

Object Accounts

(a) Employee Name, Job Classification Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Travel
<u>Reimbursement Components</u>						
(Details please see attached forms)						
Form CB 2.1-Determination of Bargaining Units						
Form CB 2.2- Election of Unit Representation						
Form CB 2.3-Cost of Negotiations			399,162		9,500	408,662
Form CB 2.4-Impasse Proceedings						
Form CB 2.5 Agreement Disclosure						
Form CB 2.6-Contract Administration			32,265	898	-	33,164
Form CB 2.7-Unfair Labor Practice Charges						
(05) Total 0 Subtotal 0			431,427	898	9,500	441,826

Page: 1 of 1

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.1
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 01 through 6 / 30 / 02		
(03) Reimbursable Components: Determination of Bargaining Units and Exclusive Representation (Reference 6.1)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Bargaining Unit Lists					
B. PERB Hearings					
C. Substitute Teachers					
D. Travel Costs					
E. Transcripts					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.2
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 01 through 6 / 30 / 02		
(03) Reimbursable Components: Election of Unit Representation (Reference 6.2)					
(04) Component Activity	Rodda Act				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Precinct Voting List					
B. Ballot Tally Observers					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.3
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 01 through 6 / 30 / 02		
(03) Reimbursable Components: Cost of Negotiations (Reference 6.3)					
(04) Component Activity	Rodda Act				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Representative's Contract					
B. Public Hearings					
C. Public Distribution of Proposed Contract					
D. District Contract Proposal					
E. Negotiation	354,181	44,981		9,500	408,662
F. Public Distribution of Final Contract					
(05) Other Activities (List)					
(06) Total	354,181	44,981	-	9,500	408,662

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.4
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 01 through 6 / 30 / 02		
(03) Reimbursable Components: Impasse Proceedings (Reference 6.4)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Mediation					
B. Factfinding					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.5
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 01 through 6 / 30 / 02		
(03) Reimbursable Components: Collective Bargaining Agreement Disclosure					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Agreement Disclosure					
(05) Other Activities (List)					
(06) Total	0	0	0	0	0

MANDATED COSTS COLLECTIVE BARGAINING COMPONENT / ACTIVITY COST DETAIL					Form CB -2.6
(01) Claimant: San Mateo Co. Community College District			(02) Period of Claim: 7 / 1 / 01 through 6 / 30 / 02		
(03) Reimbursable Components: Contract Administration (Reference 6.5)					
(04) Component Activity	Object Accounts				
	(a) Salaries	(b) Benefits	(c) Other	(d) Cont. Svc	(e) Total
A. Grievances	5,556	1,167			6,723
B. Training Sessions	21,407	4,135			25,542
C. Contract Disputes Presented Before PERB					
D. Appeal of PERB Ruling					
(05) Other Activities (List)					
Supplies & Materials			412		412
Travel			487		487
					-
(06) Total	26,963	5,302	898	-	33,164

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT / ACTIVITY COST DETAIL**

Form
CB -2.7

(01) Claimant: **San Mateo Co. Community College District**(02) Period of Claim:
7 / 1 / 01 through 6 / 30 / 02

(03) Reimbursable Components: Unfair Labor Practice Charges (Reference 6.6)

(04) Component Activity

Object Accounts

(a)	(b)	(c)	(d)	(e)
Salaries	Benefits	Other	Cont. Svc	Total

A. Unfair Labor Practice

Presented to PERB

B. Appeal of PERB Ruling

(05) Other Activities (List)

(06) Total

0	0	0	0	0
---	---	---	---	---

Rev. 9/89

Ch. 961/75

MANDATED COST						FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGES						FAM-29C
(01) Claimant: San Mateo County Community College District				(02) Fiscal Year: 2001-2002		
(03) Expenditure by Activity				(04) Allowable Costs		
Expenditures by Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	46,692,700	895,738	45,796,962		45,796,962
Instructional Administration	6000					
Academic Administration	301	4,457,539	139,138	4,318,401		4,318,401
Course & Curriculum Development	302	1,403,822	272,322	1,131,500		1,131,500
Instructional Support Services	6100					
Learning Center	311	1,273,462	142,102	1,131,360		1,131,360
Library	312	1,885,998	181,727	1,704,271		1,704,271
Media	313	496,589	14,695	481,894		481,894
Museums and Galleries	314	369	-	369		369
Admissions and Records	6200	3,029,476	36,105	2,993,371		2,993,371
Counseling and Guidance	6300	4,718,789	128,439	4,590,350		4,590,350
Other Student Services	6400					
Financial Aid Administration	321	1,254,499	13,906	1,240,593		1,240,593
Health Services	322	1,160,692	23,300	1,137,392		1,137,392
Job Placement Services	323	6,325	-	6,325		6,325
Student Personnel Administration	324	795,069	22,688	772,381		772,381
Veterans Services	325					
Other Student Services	329	1,644,173	128,931	1,515,242		1,515,242
Operation & Maintenance of Plant	6500					
Building Maintenance & Repairs	331	1,033,642	7,020	1,026,622	71,864	954,758
Custodial Services	332	2,096,691	-	2,096,691	146,768	1,949,923
Grounds Maintenance & Repairs	333	760,475	-	760,475	53,233	707,242
Utilities	334	2,209,768	-	2,209,768	154,684	2,055,084
Other	339	1,466,786	273,277	1,193,509	83,546	1,109,963
Planning and Policy Making	6600	3,305,297	30,090	3,275,207	3,275,207	0
General Inst. Support Services	6700					
Community Relations	341	1,426,649	3,271	1,423,378	1,423,378	0
Fiscal Operations	342	3,152,217	57,003	3,095,214	3,095,214	0
General Administrative Services	343	3,179,359	476,680	2,702,679	2,702,679	0
Logistical Services	344	1,518,778	112,786	1,405,992	1,405,992	0
Staff Services	345	1,308,152	4,906	1,303,246		1,303,246
Noninstr. Staff Benefits & Incentives	346	594,458	-	594,458		594,458
Community Services	6800					
Community Relations	351	332,889	17,531	315,358		315,358
Community Services Classes	352	700,634	37,960	662,674		662,674
Community Use	353	187,136	5,596	181,540		181,540

MANDATED COST						FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGES						FAM-29C
(01) Claimant: San Mateo County Community College District				(02) Fiscal Year: 2001-2002		
(03) Expenditure by Activity				(04) Allowable Costs		
Expenditures by Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Ancillary Services	6900					
Bookstores	361	7,134		7,134		7,134
Child Development Center	362	42,458		42,458		42,458
Farm Operations	363					
Food Services	364			0		0
Parking	365	978,650	158,571	820,079		820,079
Student & Co-Curricular Activities	366	966,159	10,223	955,936		955,936
Student Housing	367					
Other	379					
Auxiliary Operations	7000					
Auxiliary Classes	381	397,308	58,874	338,434		338,434
Other Auxiliary Operations	382	5,108,608	320,853	4,787,755		4,787,755
Physical Property	7100	12,632	(974)	13,606		13,606
(05) Total		99,605,382	3,572,758	96,032,624	12,412,565	83,620,059
(06) Indirect Cost Rate: [Total Indirect Cost / Total Direct Cost]						14.84
INSTRUCTIONS						

(01) Enter the name of the claimant.

(02) Enter the fiscal year in which the indirect cost is applicable.

(03) Enter total expenditures as reported in California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311). List as adjustments, unallowable costs and capital expenditures, as reported in column 4 of the California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311).

(04) Subtract Adjustments from Total Expenditures/Activity to compute Total Allowable Costs.

Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services, and Logistical Services. If any costs included in these accounts are claimed as mandated costs (i.e., salaries of employees performing mandated cost activities), the costs should be reclassified as a direct cost. A college may classify an indirect, a portion of the expenses reported in the account Operation and Maintenance of Plant. The claimant has the option of using a 7% indirect cost rate or a higher percentage is allowable if the college can support its allocation basis. The following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance, Community Relations, Staff Services, Non-instructional Staff Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations.

(05) Total expenditures by activity for each column.

(06) Determine indirect cost rate by dividing Total indirect Cost by Total Direct Cost.

Table Negotiation

Fiscal Year 2001-02

AFSCME:

13 Sessions

Representative
Union MemberNadie Bledsoe
Paula Anderson, Jose Nunez, Linda Da Silva, Armando Olvera, Bob Post, Tony Gulli, Jozsef Veres, Juan Rico, Phen Ly, Jim Albanese
Tom Thomas, Terry Tindell, Luis Hernandez, Paula Bray, Danny Glass, Oscar Siguenza, Ignacio Carlos, Joel Rivas, Carol Reed, Rick Jolly

AFSCME:

	8/23/01	9/17/01	9/18/01	10/31/01	12/13/01	2/7/02	2/14/02	2/21/02	2/28/02	3/14/02	4/4/02	5/2/02	6/6/02	Total
Anderson	2	2	2			2	2	2	2	2	1	2	2	15
Da Silva	2	2	2	3	2	2	2	2	2	2	1	2	2	13
Martinez				3		2	2	2	2	2		2	2	6
Rios													2	2
Gulli	2				2	2	2	2	2	3	3		2	16
Thomas		2		3						1	1		2	4
Post													2	2
Carlos														
Nunez	2	2			2	2	2	2	2	2	2			14
Thomas					2	2	2	2	2	3	3	2		
Hernandez					2	2	2	2	2	3	3			
Tindell					2	2	2	2	2	3	3			
Rivas														
Reed														
Jolly														
Siguenza				3										
Glass				3										
Olvera	2				2	2	2	2	2	3				9
Post	2													11
Veres	2					2	2	2	2	3		2		2
Albanese														
Bray				3										14
Ly						2	2	2	2	3	3			
Rico	2	2		3		2	2	2	2	2	1			11
Pontacq			2			2	2	2	2					
Total	16	10	6	21	12	18	20	20	20	27	18	10	14	147

AFT

22 Sessions

Facilitator:

Paul Roose

Representative

Katharine Harer, Joaquin Rivera

Union Member

Jim Albanese, Linda Avelar, Paula Anderson, Michael Claire, Victoria Clinton, Romy Thiele

	10/4/01	10/8/01	10/29/01	11/26/01	12/10/01	12/13/01	12/19/01	1/24/02	1/28/02	2/4/02	2/11/02	2/25/02	3/4/02	3/11/02
Jim Albanese	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Linda Avelar	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Paula Anderson	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Micael Claire	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Victoria Clinton	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Romy Thiele	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Katherine Harer	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Joaquin Rivera	2	1.5	2	3	1	3	3	3	4	4	4	4	4	4
Total	16	12	16	24	8	24	24	24	32	32	32	32	32	32

8 sessions

8 sessions

Diana Hull, Clyde Rivers, John Martinez

Welch Catherine. Kathy Chaika. Stephanie Munson, Cheryl Navarrete, John Martinez, Paul Anderson, Richard Tido

Union Member

Cheryl Navarrete

Chuck La Mere

Charles Jones

Cathy Welch

Stephanie Munson

Richard Tidd

Paula Anderson

Kathy Chiaka

John Martinez

Total

18

18

18

18

18

84

9

9

18

5

17

21

7

17

	21/30/02	2/6/02	2/8/02	2/22/02	2/27/02	3/6/02	3/15/02	4/3/02	4/17/02	5/1/02	5/24/02	6/12/02	Total
Cheryl Navarrete	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
Chuck La Mere	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
Charles Jones	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
Cathy Welch	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
Stephanie Munson	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
Richard Tidd	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
Paula Anderson	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
Kathy Chiaka	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
John Martinez	2	1	2	2	2	1	3.5	1	1	1	2.5	1	20
	18	9	18	18	18	9	31.5	9	9	9	22.5	9	180
0													

Release Time	2001 / 2002				S/S #
	<u>Amount</u>	<u>Posn</u>	<u>Hrly Rate</u>	<u>Total Hrs</u>	
Rivera Contrera	13,200.00	2F0007	38.32	344.47	
Harer Katharine	6,600.00	2F0003	39.61	166.62	
Brenner Eric	5,011.00	2F0086	42.20	118.74	
Goth George	3,300.00	2F0043	46.07	71.63	
Kirk John	6,600.00	4F0182	43.49	151.76	
Chandler Eliz	14,991.00	2F0054	42.84	349.93	
Moran Patricia	3,562.66	4H4412	54.64	65.20	
Searle John	6,600.00	4H4414	62.83	105.05	
Thiele Romelia	6,585.00	3H3411	62.83	104.81	
Clinton Victoria	1,840.05	4H4411	62.83	29.29	
Total	68,289.71				

District Managers Contract Training**2001 / 2002**

Date	Name	Campus	Contract Training
4/2/2002	Acena, Albert		1.5
	Aevedo, Jill		1.5
	Albanese, Jim		1.5
	Anderson, Paula		1.5
	Armstrong, Liz		1.5
	Avakian, John		1.5
	Avelar, Linda		1.5
	Bestock, Donna		1.5
	Blackman, Bernie		1.5
	Claire, Mike		1.5
	Da Silva, Linda		1.5
	Dilley, Gary		1.5
	Estes, Susan		1.5
	Galatolo, Ron		1.5
	Green, Carol		1.5
	Hancock, Sherri		1.5
	Hay, Kuni		1.5
	Hayes, Linda		1.5
	Hughes, Jennifer		1.5
	Irber, Sandy		1.5
	Kelly, Shirley		1.5
	Kowersi, Bob		1.5
	Loeffler, Bob		1.5
	Lusca, Phyllis		1.5
	Martinez, Anita		1.5
	Mcbride, Marilyn		1.5
	McPartlin, Michael		1.5
	Mellor, Sandra		1.5
	Nunez, Jose		1.5
	Perez, Rosa		1.5
	Pontacq, Lynn		1.5
	Sonner, Grace		1.5
	Swett, Denise		1.5
	Villareal, Henry B.		1.5
	White, Dawn		1.5
	Williamson, Michael		1.5
	Wolf, Andreas		1.5
Total			34.5
4/3/2002			
	Aram, Minoo		0.5
	Barreles, Lorraine		0.5
	Boecks, Janice		0.5
	Bray, Paula		0.5
	Butterfield, James		0.5
	Calibo, Arlene		0.5
	Carrington, Deborah		0.5
	Chang, Suki		0.5
	Chow, Raymond		0.5

Dedo, Barbara	0.5
Dunbar, Joanne	0.5
Fenne, David	0.5
Glass, Danny	0.5
Hampton, Karen	0.5
Hart, Michael	0.5
Hechim, Phyllis	0.5
Hewitt, Thomas	0.5
Hoo, Robert	0.5
Ko, Maggie	0.5
Koenig, Joann	0.5
Leach, Ellen	0.5
Leong, Anita	0.5
Martinez, Diane	0.5
Mathias, Terry	0.5
Miller, Ruth	0.5
Mitchell, Tarrie	0.5
Nunes, Victoria	0.5
Pang, Stephen	0.5
Pettersen, Kathleen	0.5
Regan, Carol	0.5
Schulz, Sabrina	0.5
Trott, Joanne	0.5
Voris, Joyce	0.5
Walsh, Michael	0.5
Warshawer, Linda	0.5
White, Dawn	0.5
Witham, Bradley	0.5
Witham, Jasmine	0.5
Yancey, Allyson	0.5

Total

19.5

AFSCME, AFT and CSEA - Negotiation preparation
9/10, 9/11 & 9/12/01

	10-Sep	11-Sep	12-Sep	Total
Albanes, Jim	6	6	6	18
Anderson, Paula	6	6	6	18
Bledsoe, Nadia	6	6	6	18
Chandler, Elizabeth	6	6	6	18
Chang, Suki	6	6	6	18
Claire, Michael	6		6	12
Copeland, Keith	6	6	6	18
Da Silva, Linda	6	6	6	18
Deamer, Pat	6	6	6	18
Dimond, Pat	6			6
Galatolo, Ron	6	6	6	18
Harer, Katharine	6	6	6	18
Hausman, Helen	6	6	6	18
Holober, Richard	6			6
Hull, Diana	6	6	6	18
Jones Charles	6	6	6	18
Kaplan, Dan	6	6	6	18
La Mere, Chuck	6	6	6	18

Martinez, John	6	6	6	18
Navarrete, Cheryl	6	6	6	18
Nicholls, Annie	6	6	6	18
Olvera, Armando	6	6	6	18
Pontacq, Lynn	6	6	6	18
Post, Bob	6	6	6	18
Rico, Juan	6	6	6	18
Rivera, Joaquin		6	6	12
Schwarz, Karen	6	6	6	18
Searle, John	6	6	6	18
Serna, Irene	6	6	6	18
Thiele, Romy	6	6	6	18
Thomas, Thomas	6	6	6	18
Tidd Richard	6	6	6	18
Tindell Terry	6	6	6	18
Welch, Cathy	6	6	6	18
Wilcox, Phyllis	6	6	6	18

Total

Other:

Education Mandated Cost Network

3,500.00

Legal Service for Unfair Labor Practice

Lozano Smith, Fresno, CA

5/26-6/25/02

945

Preparation: 2001 / 2002

<u>Name</u>	<u>AFT</u>	<u>CSEA</u>	<u>AFSCME</u>	<u>General</u>	<u>Postage</u>	<u>Grievances</u>	<u>Training</u>	<u>Workshop</u>	<u>Remark</u>
Suki Chang				73					Time sheet
Green Carol									Contract training -3 hrs /mos
Robert Verzello	48			\$21,267				36	Sick Leave Program
Janet Webster									Sick Leave Program
Jim Albanese				\$ 154,080					Chief Negotiator
Linda Avelar				22					1* 22 sessions
Paula Anderson				44					2* 22 sessions
Michael Claire				22					1* 22 sessions
Victoria Clinton				22					1* 22 sessions
Romy Thiele				22					1* 22 sessions

Pareparation for Negotiation

<u>CSEA Members</u>	
Stephanie Munson	39
Welch Catherine	16
Richard Tido	16
Kathy Chaika	39
Chery Navarrete	16

AFSCME Members

Linda Da Silva	26	2* 13 sessions
Paula Anderson	26	2* 13 sessions
Tony Gulli	6.5	.5* 13 sessions
Armardo Olvera	6.5	.5* 13 sessions
Robert Post	6.5	.5* 13 sessions
Joszeif Veres	6.5	.5* 13 sessions
Juan Rico	6.5	.5* 13 sessions

AFT Members

Eloisa Briones	2.5
Ellen Lee	2.5
Pat Dimond	1.5
Terry Watson	1.5

<u>Other Service</u> Consultants	Glaser & Associates	\$9,500.00	AFT / CSEA & AFSME
Supplies Office Supplies	Union Management relationship on Sept 01	411.91	Central Negotiation
Travel	Union Management relationship on Sept 01	486.56	

2001 / 2002 Name	Salary	Total time	General Preparation	AFT	CSEA	AFSCME	
Paul Anderson	96,192.00	1,170 Hrs					
	66.66%	Negotiation		75.5	20	15	110.5
		Preparation	235.5	328	239	257	1059.5
Lynn Pontacq		Preparation	105.5	200	202.5	59	
Minoo Aram		Preparation		63.5			
Jim Albanese	154,080.00	1400 hours					
	80%	Negotiation		75.5			75.5
		Planning	320.5	452	295	257	1324.5
							1400

Grevances**2001 / 2002**

Name	Date	<u>AFT</u>	<u>CSEA</u>	<u>AFSCME</u>
Linda Da Silva				8.5
Terry Tindell				3
Joel Rivas				4.5
Carol Reed				4.5
Lynn Pontacq	1-Jan			3
Rick Jolly				4.5
John Martinez				5.5
Danny Glass				5.5
Tony Gulli				3
Thomas Thomas				7.5
Luis Hernandez				3
Armando Olvera				2
Susan Estes	25-May		2	
	30-May		1.5	
	22-Jun		3	
Frances While	1/7/2002		1	
	2/6/2002		1	
	9/20/2002		1	
Patrica Griffin	2001-02		36.5	
Jim Albanese				3
Paula Bray				5.5

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	2001-2002		
				Salary & Benefits	Supplies	Contracted Service Total
1. Determine Appropriate bargaining units	None this period					
2. Decertification elections	None this period					
3. Cost of Negotiations (WINTON ACT)	45 meet-and-confer sessions were held between District and three employee organizations under the Winton Act	A. Salaries & benefits Director of Personnel 70.0 hrs. @ \$16.07 (CEC, CSEA & AFSCME meetings)	1,124.90			
		Skyline College Pres. 30.0 hrs. @ \$17.18	538.50			
		Canada College Pres. 30.0 hrs. @ \$17.18	515.40			
		Dir. Fiscal Svc. 10.0 hrs. @ \$13.08	130.80			
		Personnel Specialist 10.0 hrs. @ \$8.18 (CSEA meetings)	81.80			
		Admin. Assistant 10.0 hrs. @ \$10.52	105.20			
		Chf. Insp. Plant & Fac. 30.0 hrs. @ \$11.60	348.00			
		Aux. Svcs. Special 30.0 hrs. @ \$11.05 (AFSCME meetings)	331.50			

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	2001-2002			
			Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service Total
3. Cost of Negotiations (WINTON ACT)		Admin. Assistant 30.0 hrs. @ \$11.60	348.00			
		1/2 Supv. Pers. Clk. @ \$13,404 / yr.	6,702.00			
		Employee Benefits	1,022.61			
		B. Printing & Supplies	506.62			
		Post retirement- R. Verzello 216.5 hrs. @\$77.02		16,674.83		16,674.83
Cost of Negotiations (Rodda Act Costs) General	Negotiations General (Rodda Act Costs)	Director of Personnel - C. Green 36 hrs. @\$57.58 Benefits @ 21%		2,072.88 435.30		2,072.88 435.30
		Dean Special Projects - P. Anderson 236 hrs. @\$57.58 Benefits @ 21%		13,588.88 2,853.66		13,588.88 2,853.66
		Director of Budget - L. Pontacq 106 hrs. @\$63.76 Benefits @ 21%		6,758.56 1,419.30		6,758.56 1,419.30
		Assn. Chan / Negotiator - J. Albanese 321 hrs. @\$88.05		28,264.05		28,264.05
		Adm. Assistant - S. Chang 73 hrs. @\$32.12 Benefits @ 21%		2,344.76 492.40		2,344.76 492.40
		Dean Business - L. Avelar 22 hrs. @\$57.58 Benefits @ 21%		1,266.76 266.02		1,266.76 266.02

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2001-2002		
			Salary & Benefits		Supplies	Contracted Service	Total	
General (Cont'd)	Negotiations General (Rodda Act Costs)	Dean of Technology - M Claire 22 hrs. @\$57.58 Benefits @ 21%	1,266.76	266.02			1,266.76	266.02
		P/T Instructor - V. Clinton 22 hrs. @\$62.83 Benefits @ 21%	1,382.26	290.27			1,382.26	290.27
		P/T Instructor - R. Thiele 22 hrs. @\$62.83 Benefits @ 21%	1,382.26	290.27			1,382.26	290.27
AFT	AFT Planning/ Preparation	Sup. College Bus. Svc - E. Briones 2.5 hrs. @\$41.3 Benefits @ 21%	103.25	21.68			103.25	21.68
		Payroll Clerk - E. Lee 2.5 hrs. @\$25.84 Benefits @ 21%	64.60	13.57			64.60	13.57
	Dean Special Project - P. Anderson	328 hrs. @\$57.58 Benefits @ 21%	18,886.24	3,966.11			18,886.24	3,966.11
		Sup. College Bus. Svc - P. Dimond 1.5 hrs. @\$39.14 Benefits @ 21%	58.71	12.33			58.71	12.33
	Payroll Clerk - T. Watson	1.5 hrs. @\$26.51 Benefits @ 21%	39.77	8.35			39.77	8.35
		Director of Budget - L. Pontacq 200 hrs. @\$63.76 Benefits @ 21%	12,752.00	2,677.92			12,752.00	2,677.92

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			Contracted Service		Total
			Salary	& Benefits	Supplies	Service		
	AFT Planning/ Preparation (Cont'd)	Ass. Chancellor / Negotiator - J. Albanese 452 hrs. @\$88.05	39,798.60					39,798.60
AFT Release time		Instructor PE - Sky - E. Chandler 349.5 hrs @\$42.84 Benefits @ 21%	14,972.58	3,144.24				14,972.58 3,144.24
		Instructor Math / Sci - Sky - G. Goth 71.5 hrs @\$71.63 Benefits @ 21%	5,121.55	1,075.53				5,121.55 1,075.53
		Instructor Social Sci - CSM - J. Kirk 151.5 hrs. @\$43.48 Benefits @ 21%	6,587.22	1,383.32				6,587.22 1,383.32
		P/T Instructor - V. Clinton 29 hrs. @\$62.83 Benefits @ 21%	1,822.07	382.63				1,822.07 382.63
		P/T Instructor - P. Moran 65 hrs. @\$54.64 Benefits @ 21%	3,551.60	745.84				3,551.60 745.84
		P/T Instructor - J Searle 105 hrs. @\$62.83 Benefits @ 21%	6,597.15	1,385.40				6,597.15 1,385.40
		P/T Instructor - R. Thiele 104.5 hrs. @\$62.83 Benefits @ 21%	6,565.74	1,378.81				6,565.74 1,378.81

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2001-2002		
			Salary & Benefits		Supplies	Contracted Service	Total	
AFT Release time (Cont'd)	Instructor Lang Art / Learn -K. Harer 166.5 hrs @\$39.61 Benefits @ 21%		6,595.07				6,595.07	
			1,384.96				1,384.96	
	Instructor Sci / Math - Sky -C. Rivera 344 hrs. @\$38.32 Benefits @ 21%		13,182.08				13,182.08	
			2,768.24				2,768.24	
	Instructor Lang Art/Learn-E. Brenner 118.5 hrs. @\$42.2 Benefits @ 21%		5,000.70				5,000.70	
			1,050.15				1,050.15	
AFT Table Negotiations (22 sessions)	Assn Chancellor/Negotiator - J. Albanese 75.5 hrs. @\$88.05		6,647.78				6,647.78	
	Dean Bus/Ind.Rel - L. Avelar 75.5 hrs. @\$57.58 Benefits @ 21%		4,347.29				4,347.29	
			912.93				912.93	
	Dean Technology - M. Claire 75.5 hrs. @\$57.58 Benefits @ 21%		4,347.29				4,347.29	
			912.93				912.93	
	Dean Special Projects - P. Anderson 75.5 hrs. @\$57.58 Benefits @ 21%		4,347.29				4,347.29	
			912.93				912.93	
	P/T Instructor - V. Clinton 75.5 hrs. @\$62.83 Benefits @ 21%		4,743.67				4,743.67	
			996.17				996.17	
	P/T Instructor - R. Thiele 75.5 hrs. @\$62.83 Benefits @ 21%		4,743.67				4,743.67	
			996.17				996.17	

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act			2001-2002	
			1974-75	Salary & Benefits	Supplies	Contracted Service	Total
CSEA	CSEA Planning/Preparation	Assn Chancellor/Negotiator - J. Albanese 295 hrs. @\$88.05		25,974.75			25,974.75
		Dean Special Projects - P. Anderson 239 hrs. @\$57.58 Benefits @ 21%		13,761.62 2,889.94			13,761.62 2,889.94
		Director of Budget - L. Pontacq 202.5 hrs @\$63.76 Benefits @ 21%		12,911.40 2,711.39			12,911.40 2,711.39
		Personnel Svc. Director- C. Green 20 hrs. @\$57.58 Benefits @ 21%		1,151.60 241.84			1,151.60 241.84
		Operation Assistant I - C. Navarrete 16 hrs. @\$38.3 Benefits @ 21%		612.80 128.69			612.80 128.69
		Operation Assistant I - K. Chaika 39 hrs. @\$26.14 Benefits @ 21%		1,019.46 214.09			1,019.46 214.09
		Purchasing Technician - S. Munson 39 hrs. @\$27.03 Benefits @ 21%		1,054.17 221.38			1,054.17 221.38
		Elect. Tech - R. Tidd 16 hrs. @\$32.29 Benefits @ 21%		516.64 108.49			516.64 108.49
		Adm. Record Assn II - C. Welch 16 hrs. @\$24.85 Benefits @ 21%		397.60 83.50			397.60 83.50

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	2001-2002	
				Salary & Benefits	Contracted Supplies Service Total
CSEA	CSEA Table Negotiations (16 sessions)	Dean Special Project - P. Anderson 20 hrs. @\$57.58 Benefits @ 21%		1,151.60 241.84	1,151.60 241.84
		Adm. Record Assn II - C. Welch 20 hrs. @\$24.85 Benefits @ 21%		497.00 104.37	497.00 104.37
		Operation Assistant - K. Chaika 20 hrs. @\$26.14 Benefits @ 21%		522.80 109.79	522.80 109.79
		Operation Assistant I - C. Navarrete 20 hrs. @\$38.3 Benefits @ 21%		766.00 160.86	766.00 160.86
		Purchasing Technican - S. Munson 20 hrs. @\$27.03 Benefits @ 21%		540.60 113.53	540.60 113.53
		Elect. Tech. - R. Tidd 20 hrs. @\$32.29 Benefits @ 21%		645.80 135.62	645.80 135.62
		Dean Special Project - P. Anderson 257 hrs. @\$57.58 Benefits @ 21%		14,798.06 3,107.59	14,798.06 3,107.59
		Sr Maint. Engineer - Tony Gulli 6.5 hrs. @\$33.23 Benefits @ 21%		216.00 45.36	216.00 45.36
		Dir. of Maint Operation - L. DaSilva 26 hrs. @\$45.2 Benefits @ 21%		1,175.20 246.79	1,175.20 246.79
AFSCME	AFSCME Planning & Preparation				

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	2001-2002		
			Winton Act 1974-75	Salary & Benefits	Supplies Contracted Service
AFSCME	AFSCME Planning & Preparation (Cont'd)	Custodian - R. Post 11 hrs. @\$19.15 Benefits @ 21%		210.65 44.24	210.65 44.24
		Assn Chancellor/Negotiator - J. Albanese 257 hrs. @\$88.05		22,628.85	22,628.85
		Custodian - A. Olvera 6.5 hrs. @\$21.72 Benefits @ 21%		141.18 29.65	141.18 29.65
		Custodian - J. Rico 6.5 hrs. @\$19.15 Benefits @ 21%		124.48 26.14	124.48 26.14
		Director of Budget - L. Pontacq 59 hrs. @\$63.76 Benefits @ 21%		3,761.84 789.99	3,761.84 789.99
AFSCME	AFSCME Table Neg. (13 sessions)	Custodian - L. Hernandez 16 hrs. @\$22.8 Benefits @ 21%		364.80 76.61	364.80 76.61
		Sr. Maint Engineer - T. Gulli 16 hrs. @\$33.23 Benefits @ 21%		531.68 111.65	531.68 111.65
		Custodian - R. Post 13 hrs. @\$22.53 Benefits @ 21%		292.89 61.51	292.89 61.51
		Custodian - T. Tidell 14 hrs. @\$23.03 Benefits @ 21%		322.42 67.71	322.42 67.71

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75				2001-2002	
			Salary	Supplies	Contracted	Service	Total	Total
	AFSCME Table Neg.	Custodian - A. Olivera	195.48					195.48
	(Cont'd)	9 hrs. @\$21.72	41.05					41.05
		Benefits @ 21%						
		Custodian - P. Ly	309.54					309.54
		14 hrs. @\$22.11	65.00					65.00
		Benefits @ 21%						
		Dean Special Project - P. Anderson	863.70					863.70
		15 hrs. @\$57.58	181.38					181.38
		Benefits @ 21%						
		Dir. of Maint Operation - L. DaSilva	587.60					587.60
		13 hrs. @\$45.2	123.40					123.40
		Benefits @ 21%						
		Exec. Dir of Fac. Mtc Operation - J. Nunez	255.04					255.04
		4 hrs. @\$63.76	53.56					53.56
		Benefits @ 21%						

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claimant Number :		341100		Contracted Bargaining			
Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
4.Impasse Proceedings	None for this period						
5. Collective Bargaining Agreement Disclosure	No time and record were kept for this period -(new for this period)						
6. Contract Administration	Arbitration, training sessions, Dean Special Projects - P. Anderson planning responses, fact-find 20 hrs @\$57.58 A. Grievances			1,151.60 241.84			1,151.60 241.84
		Dir. of Maint Operation - L. DaSilva 8.5 hrs. @\$45.2 Benefits @ 21%		384.20 80.68			384.20 80.68
		Custodian - T. Tidell 3 hrs. @\$23.03 Benefits @ 21%		69.09 14.51			69.09 14.51
		Ground Keeper Head-J Rivas 4.5 hr. @\$25.09 Benefits @ 21%		112.91 23.71			112.91 23.71
		Ground Keeper - C. Reed 4.5 hr. @\$21.37 Benefits @ 21%		96.17 20.20			96.17 20.20
		Broadcast Engr II - J. Martinez 5.5 hrs @\$34.74 Benefits @ 21%		191.07 40.12			191.07 40.12
		Sup of Fac - D. Glass 5.5 hrs. @\$40.47 Benefits @ 21%		222.59 46.74			222.59 46.74
		Director of Budget - L. Pontacq 3 hrs. @\$63.76 Benefits @ 21%		191.28 40.17			191.28 40.17
		Sr. Maint Engineer - T. Gulli 3 hrs. @\$33.23 Benefits @ 21%		99.69 20.93			99.69 20.93
							10

194

San Mateo County Community College District

Claimant Number :

S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	2001-2002			
			Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service
A. Grievances (Cont'd)		Custodian - L. Hernandez 3 hrs. @\$22.8 Benefits @ 21%		68.40		68.40
				14.36		14.36
		Custodian - A. Olvera 2 hrs. @\$21.72 Benefits @ 21%		43.44		43.44
				9.12		9.12
		Dean/CSM Lang Art - S. Estes 6.5 hrs. @\$57.58 Benefits @ 21%		374.27		374.27
				78.60		78.60
		President - F. White 3 hrs. @\$74.75 Benefits @ 21%		224.25		224.25
				47.09		47.09
		V. President - P. Griffin 36.5 hrs. @\$63.76 Benefits @ 21%		2,327.24		2,327.24
				488.72		488.72

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claimant Number :	Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Connective Disgorging		
					Salary & Benefits	Supplies	Contracted Service
S411100	B. Training sessions	KCSM Business Mgr - J. Azevedo 1.5 hrs. @\$38.22 Benefits @ 21%			57.33		57.33
					12.04		12.04
		Assn Chancellor/Negotiator - J. Albanese 19.5 hrs. @\$88.05			1,716.98		1,716.98
		Acting Dean, Math / Sci - R. Kowerski 1.5 hrs. @\$57.58 Benefits @ 21%			86.37		86.37
					18.14		18.14
		Acting Dean EOP - I. Serna 18 hrs. @\$48.36 Benefits @ 21%			870.48		870.48
					182.80		182.80
		Coord. Of Library Svc - T. Hewitt 0.5 hrs @\$48.36 Benefits @ 21%			24.18		24.18
					5.08		5.08
		Dean, Division - Gary Dilley 1.5 hrs @\$ 57.58 Benefits @ 21%			86.37		86.37
					18.14		18.14
Dean Math - J. Hughes 1.5 hrs. @\$54.97 Benefits @21%			82.46		82.46		
			17.32		17.32		
Director of Budget - L. Pontacq 19.5 hrs. @\$63.76 Benefits @\$21%			1,243.32		1,243.32		
			261.10		261.10		
Dean, Social Sci - D. Bestock 1.5 hrs. @\$57.58 Benefits @ 21%			86.37		86.37		
			18.14		18.14		

196

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2001-2002		
			Salary & Benefits		Supplies	Contracted Service		Total
B. Training sessions (Cont'd)	Dean, Sci/ Math - M. McBride 1.5 hrs. @\$53.81 Benefits @21%		80.72					80.72
			16.95					16.95
	Dean Bus /Ind Relation - L. Avelar 1.5 hrs. @\$57.58 Benefits @ 21%		86.37					86.37
			18.14					18.14
	Dean Special Projects - P. Anderson 19.5 hrs @\$57.58 Benefits @ 21%		1,122.81					1,122.81
			235.79					235.79
	Dean Bus / Soc Sci - Linda Hayes 1.5 hrs. @\$57.49 Benefits @21%		86.24					86.24
			18.11					18.11
	Dean Sci. - L. Armstrong 1.5 hrs @\$57.58 Benefits @ 21%		86.37					86.37
			18.14					18.14
	Dean - CSM - S. Estes 1.5 hrs @\$57.58 Benefits @ 21%		86.37					86.37
			18.14					18.14
	Dean, Division - G. Sonner 1.5 hrs @\$63.76 Benefits @ 21%		95.64					95.64
			20.08					20.08
	Dean, Soc. Sci - A. Acena 1.5 hrs @\$57.58 Benefits @ 21%		86.37					86.37
			18.14					18.14
	V President CSM - S. Kelly 1.5 hrs. @\$74.75 Benefits @ 21%		112.13					112.13
			23.55					23.55

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	2001-2002		
			Winton Act 1974-75	Salary & Benefits	Supplies Contracted Service Total
	B. Training sessions				
	(Cont'd)				
	Sr Fin Analyst - D. Carrington				
	0.5 hrs. @\$48.3		24.15		24.15
	Benefits @ 21%		5.07		5.07
	Dir Ed Net/Multi - J. Avakian				
	1.5 hrs. @\$57.58		86.37		86.37
	Benefits @ 21%		18.14		18.14
	Dir Plan/Research - B. Blackman				
	1.5 hrs. @\$48.36		72.54		72.54
	Benefits @ 21%		15.23		15.23
	Dean Tech - M. Claire				
	13.5 hrs. @\$57.58		777.33		777.33
	Benefits @ 21%		163.24		163.24
	Dir. of Maint Operation - L. DaSilva				
	19.5 hrs. @\$45.2		881.40		881.40
	Benefits @ 21%		185.09		185.09
	Personnel Svc. Director- C. Green				
	1.5 hrs. @\$57.58		86.37		86.37
	Benefits @ 21%		18.14		18.14
	Dean Acting AR - S. Hancock				
	1.5 hrs. @\$49.73		74.60		74.60
	Benefits @ 21%		15.67		15.67
	Dean Humanities - K. Hay				
	1.5 hrs. @\$57.49		86.24		86.24
	Benefits @ 21%		18.11		18.11
	Dir Collge Dev - S. Irber				
	1.5 hrs. @\$41.18		61.77		61.77
	Benefits @ 21%		12.97		12.97
	Dean Div - P. Lucas				
	1.5 hrs. @\$55.36		83.04		83.04
	Benefits @ 21%		17.44		17.44

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2001-2002		
			Salary & Benefits		Supplies	Contracted Service	Total	
B. Training sessions (Cont'd)	Dean Lang Art - A. Martinez 1.5 hrs. @\$55.36 Benefits @ 21%		83.04				83.04	83.04
			17.44				17.44	17.44
	Dean Enrol Svc - M. McPartin 1.5 hrs. @\$55.4 Benefits @ 21%		83.10				83.10	83.10
			17.45				17.45	17.45
	Dean Corp Comm Ed - S. Mellor 1.5 hrs. @\$57.58 Benefits @ 21%		86.37				86.37	86.37
			18.14				18.14	18.14
	Exec. Dir of Fac. Mtc Operation - J. Nunez 1.5 hrs. @\$63.76 Benefits @ 21%		95.64				95.64	95.64
			20.08				20.08	20.08
	President - R. Perez 1.5 hrs. @\$74.75 Benefits @ 21%		112.13				112.13	112.13
			23.55				23.55	23.55
	V. President - D. Swett 1.5 hrs. @\$63.91 Benefits @ 21%		95.87				95.87	95.87
			20.13				20.13	20.13
	Dean AR - H. Villareal 1.5 hrs. @\$49.73 Benefits @ 21%		74.60				74.60	74.60
			15.67				15.67	15.67
	Sr HR - D. White 2 hrs. @\$22.87 Benefits @ 21%		45.74				45.74	45.74
			9.61				9.61	9.61
	Dean Sci/Math - M. Williamson 1.5 hrs. @\$47.13 Benefits @ 21%		70.70				70.70	70.70
			14.85				14.85	14.85

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	2001-2002		
			Winton Act 1974-75	Salary & Benefits	Supplies Contracted Service Total
B. Training sessions	(Cont'd)	Dean PE - A. Wolf 1.5 hrs. @\$49.73 Benefits @ 21%		74.60	74.60
				15.67	15.67
		Adm Analyst - M. Aram 0.5 hrs. @\$34.84 Benefits @ 21%		17.42	17.42
				3.66	3.66
		Program Sup - L. Barrales 0.5 hrs. @\$24.74 Benefits @ 21%		12.37	12.37
				2.60	2.60
		Fin Analyst - J. Butterfield 0.5 hrs. @\$37.17 Benefits @ 21%		18.59	18.59
				3.90	3.90
		Adm Analyst - A. Calibo 0.5 hrs. @\$37.17 Benefits @ 21%		18.59	18.59
				3.90	3.90
		Adm Assistant - S. Chang 18.5 hrs. @\$32.12 Benefits @ 21%		594.22	594.22
				124.79	124.79
		Chief Accountant - R. Chow 0.5 hrs. @\$46.24 Benefits @ 21%		23.12	23.12
				4.86	4.86
		Sr Programmer - B. Dedo 0.5 hrs. @\$41.82 Benefits @ 21%		20.91	20.91
				4.39	4.39
		Asst Register - J. Dunbar 0.5 hrs. @\$40.68 Benefits @ 21%		20.34	20.34
				4.27	4.27
		CoEd Cord - D. Fenne 0.5 hrs. @\$31.46 Benefits @ 21%		15.73	15.73
				3.30	3.30

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2001-2002		
			Salary & Benefits		Supplies	Contracted Service		Total
B. Training sessions	(Cont'd)	Sup of Facilities - D. Glass 0.5 hrs. @\$40.47 Benefits @ 21%	20.24	4.25				20.24 4.25
			15.02	3.15				15.02 3.15
		CoEd Cord - K. Hampton 0.5 hrs. @\$30.04 Benefits @ 21%	21.22	4.46				21.22 4.46
			7.39	1.55				7.39 1.55
		Sys Programmer - M. Hart 0.5 hrs. @\$42.44 Benefits @ 21%	18.55	3.90				18.55 3.90
			20.14	4.23				20.14 4.23
		Adm Asst - P. Hechim 0.5 hrs. @\$36.97 Benefits @ 21%	17.89	3.76				17.89 3.76
			14.47	3.04				14.47 3.04
		Accountant/Payroll - R. Hoo 0.5 hrs. @\$37.1 Benefits @ 21%	18.28	3.84				18.28 3.84
		Accountant - M. Ko 0.5 hrs. @\$40.27 Benefits @ 21%						
		Asst Register - J. Koenig 0.5 hrs. @\$35.77 Benefits @ 21%						
		Admin Asst - E. Leach 0.5 hrs. @\$28.93 Benefits @ 21%						
		Accountant/Payable - A. Leong 0.5 hrs. @\$36.56 Benefits @ 21%						

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	2001-2002			
			Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service
	B. Training sessions	(Cont'd) 0.5 hrs. @\$37.26 Benefits @ 21%		18.63		18.63
				3.91		3.91
		Prog Supr - T. Mathias 0.5 hrs. @\$32.41 Benefits @ 21%		16.21		16.21
				3.40		3.40
		Asst Register - R. Miller 0.5 hrs. @\$40.22 Benefits @ 21%		20.11		20.11
				4.22		4.22
		Admin Asst - T. Mitchell 0.5 hrs. @\$32.12 Benefits @ 21%		16.06		16.06
				3.37		3.37
		Admin Asst - V. Nunez 0.5 hrs. @\$33.45 Benefits @ 21%		16.73		16.73
				3.51		3.51
		Accountant - S. Pang 0.5 hrs. @\$34.83 Benefits @ 21%		17.42		17.42
				3.66		3.66
		Admin Asst - K. Pettersen 0.5 hrs. @\$33.31 Benefits @ 21%		16.66		16.66
				3.50		3.50
		Accountant/Payroll - S. Schulz 0.5 hrs. @\$30.02 Benefits @ 21%		15.01		15.01
				3.15		3.15
		Sr Programmer - J. Trott 0.5 hrs. @\$43.47 Benefits @ 21%		21.74		21.74
				4.57		4.57

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2001-2002		
			Salary & Benefits		Supplies	Contracted Service		Total
	B. Training sessions (Cont'd)	Sup Op/Production - J. Voris 0.5 hrs. @\$42.69 Benefits @ 21%	21.35	4.48				21.35 4.48
			17.82	3.74				17.82 3.74
		Theater Designer - M. Walsh 0.5 hrs. @\$35.64 Benefits @ 21%	15.40	3.23				15.40 3.23
			18.60	3.91				18.60 3.91
		Senior HR - L. Warshawer 0.5 hrs. @\$30.8 Benefits @ 21%	17.91	3.76				17.91 3.76
			16.66	3.50				16.66 3.50
		Tech Svc Supr - B. Witham 0.5 hrs. @\$37.19 Benefits @ 21%	770.94	161.90				770.94 161.90
			1,130.94	237.50				1,130.94 237.50
		Web Sup Analyst - J. Witham 0.5 hrs. @\$35.82 Benefits @ 21%	234.84	49.32				234.84 49.32
			712.98	149.73				712.98 149.73
		Adm Asst - A. Yancey 0.5 hrs. @\$33.31 Benefits @ 21%						
		Intr PE - E. Chandler 18 hrs. @\$42.83 Benefits @ 21%						
		P/T Instr - P. Deamer 18 hrs. @\$62.83 Benefits @ 21%						
		Sup. College Bus. Svc - P. Dimond 6 hrs. @\$39.14 Benefits @ 21%						
		Instr Lang/Art Learn - K. Harer 18 hrs. @\$39.61 Benefits @ 21%						

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75			2001-2002		
			Salary & Benefits		Supplies	Contracted Service		Total
B. Training sessions (Cont'd)	Computer Support - C. Jones 18 hrs. @\$27.45 Benefits @ 21%		494.10					494.10
			103.76					103.76
	Broadcast Engr II - J. Martinez 18 hrs @\$34.74 Benefits @ 21%		625.32					625.32
			131.32					131.32
	Operation Asst I - C. Navarrete 18 hrs @\$38.3 Benefits @ 21%		689.40					689.40
			144.77					144.77
	Instr Bus - A. Nicholis 18 hrs @\$38.3 Benefits @ 21%		689.40					689.40
			144.77					144.77
	Custodian - A. Olvera 18 hrs @\$21.72 Benefits @ 21%		390.96					390.96
			82.10					82.10
	Custodian - R. Post 18 hrs @\$22.53 Benefits @ 21%		405.54					405.54
			85.16					85.16
	Custodian - J. Rico 18 hrs @\$19.15 Benefits @ 21%		344.70					344.70
			72.39					72.39
	Instr/Sci Math - J. Rivera 12 hrs @\$38.31 Benefits @ 21%		459.72					459.72
			96.54					96.54
	P/T Instr - J. Searle 18 hrs @\$62.83 Benefits @ 21%		1,130.94					1,130.94
			237.50					237.50

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2001-2002

Claim Components	Description of Activity	Cost Elements	Contracted Service			
			Winton Act 1974-75	Salary & Benefits	Supplies	Service
	B. Training sessions (Cont'd)	P/T Instr - R. Thiele 18 hrs @\$62.83 Benefits @ 21%		1,130.94		1,130.94
				237.50		237.50
		Elec. Tech - R. Tidd 18 hrs @\$32.29 Benefits @ 21%		581.22		581.22
				122.06		122.06
		Custodian - T. Tindell 18 hrs @\$23.03 Benefits @ 21%		414.54		414.54
				87.05		87.05
		AR Asst II - K. Welch 18 hrs @\$24.85 Benefits @ 21%		447.30		447.30
				93.93		93.93
		Admin Asst - P. Wilcox 18 hrs @\$24.45 Benefits @ 21%		440.10		440.10
				92.42		92.42
7. Unfair Labor Practice	Not for this period					
8. Others		Supplies & Materials Travel Legal Service (Glaser & Associates)				
Total			11,755.33	431,426.65	898.47	441,825.12

7. Unfair Labor Practice Not for this period

8. Others

S Mateo County Community College Distr

Mandated Cost Reimbursement

Salary and Benefits Table

2001 / 2002

Postn	Social Sec. #	Name	Title	Collective Bargaining Salary and Benefit		
				Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate
4a0006		Acena, Albert A.	Dean, Soc Sci	100,764	57.58	12.09
1A0021		Albanese, Jim	Assn Chancellor/Negotiator	154,080	88.05	-
1a0015		Anderson, Paula	Dean - Special Project	100,764	57.58	12.09
1C0315		Aram, Minoo	Adm Analyst	60,964	34.84	7.32
3a0004		Armstrong, Elizabeth	Dean Sci	100,764	57.58	12.09
4A0022		Avakian, John	Dir.Ed Net Multimedia	100,764	57.58	12.09
2a0007		Avelar, Linda	Dean Bus / Ind Relation	100,764	57.58	12.09
4C0271		Azevedo, Jill	KCSM Bus Manager	66,884	38.22	8.03
3C0167		Barrales, Lorraine	Prog. Supervisor	43,298	24.74	5.20
2a0006		Bestock, Donna J	Dean, Soc Sci / Creative	100,764	57.58	12.09
2A0018		Blackman, Bernie	Dir. Plan and Reserch	84,636	48.36	10.16
2f0086		Brenner, Eric	Instr. Lang Art/Learn	73,837	42.19	8.86
2c0114		Briones, Eloisa	Superv. College Bus. Svc	72,276	41.30	8.67
1C0319		Butterfield, James	Fin analyst	65,050	37.17	7.81
		Calibo, Arlene	Adm Analyst	65,050	37.17	7.81
1C0152		Carlos, Ignacio	Superv. College Bus. Svc	40,232	22.99	4.83
1c0317		Carrington, Debbie	Sr. Fin. Analyst	84,526	48.30	10.14
4c0118		Chaika, Kathy	Operation Assistant I	45,746	26.14	5.49
2F0054		Chandler, Eliz	Instr. P E	74,955	42.83	8.99
1c0284		Chang, Suk	Adm. Assistant	56,206	32.12	6.74
1c0295		Chow, Raymond	Chief Accountant	80,917	46.24	9.71
4a0008		Claire, Michael	Dean, Technology	100,764	57.58	12.09
4H4411		Clinton, Victoria	Part time Instructor	109,953	62.83	13.19
1a0017		DaSilva, Linda	Dir. Of Mtn Operation	79,104	45.20	9.49
2H2411		Deamer, Pat	Part time Instructor	109,953	62.83	13.19
1c0047		Dedo, Barbara	Sr. Programmer	73,179	41.82	8.78
4a0011		Dilley, Gary	Dean, Division	100,764	57.58	12.09
		Dimond, pat	Superv. College Bus. Svc	68,502	39.14	8.22
4C0024		Dunbar, Joanne	Assistant Registrar	71,182	40.68	8.54
4a0005		Estes, Susan	Dean - CSM Lang, Arts	100,764	57.58	12.09
4C0259		Fenne, David	Corp Ed. Prog. Coord	55,050	31.46	6.61
1a0004		Galatolo, Ron	Chancellor	-	-	-
3C0044		Glass, Danny	Sup of Facilities	70,829	40.47	8.50
2f0043		Goth, George	Inst. Sci / Math	80,610	46.06	9.67
1a0009		Green, Carol	Director of Personnel	100,764	57.58	12.09
4a0019		Griffin, Pat	V.President -CSM	111,576	63.76	13.39
1c0068		Gulli, Tony	Sr. Maintenance Engineer	58,159	33.23	6.98
4C0256		Hampton, Karen	Corp Ed prog. Coord	52,568	30.04	6.31
2A0002		Hancock, Sherri	Dean Acting Adm Records	87,024	49.73	10.44
2F0003		Harer, Katherine	Instr. Lang Art/Learn	69,311	39.61	8.32
1C0058		Hart, Michael	System programmer	74,264	42.44	8.91
3A0005		Hay, Kuni	Dean Humanities	100,614	57.49	12.07
3a0003		Hayes, Linda	Dean Bus / Soc Sci	100,614	57.49	12.07
4C0006		Hechim, Phyllis	Adm. Assistant	64,695	36.97	7.76
1C0113		Hernandez, Luis	Custodian	39,902	22.80	4.79
2f0032		Hewitt, Thomas	Coord. Of Library Svc	84,636	48.36	10.16
1C0296		Hoo, Robert	Accountant- Payroll	64,927	37.10	7.79
2a0003		Hughes, Jennifer	Dean, Math	96,192	54.97	11.54
2A0019		Irber, Sandy	Dir. Coll. Devleopt	72,064	41.18	8.65
4C0220		Jones, Charles	Computer Support	48,046	27.45	5.77
4a0017		Kelly, Shirley	V.President - CSM	130,812	74.75	15.70

4F0182	Kirk, Jo	Inst. Soc Sci	76,095	43.48	9.13
4C0318	Ko, Mary	Accountant	70,469	40.27	8.46
2C0166	Koenig, Joann	Assistant Registrar	62,601	35.77	7.51
4A0004	Kowersi, Bob	Dean Math & Sci	100,764	57.58	12.09
4C0317	Leach, Ellen	Adm. Assistant	50,633	28.93	6.08
2C0077	Lee, Ellen	Payroll Clerk I	45,222	25.84	5.43
1c0297	Leong, Anita	Accountant- Payable	63,979	36.56	7.68
2a0014	Lucas, Phillips	Dean, Division	96,876	55.36	11.63
1C0079	Ly, Phen	Custodian	38,685	22.11	4.64
2A0014	Martinez, Anita	Dean Lang Arts	96,876	55.36	11.63
4C0049	Martinez, Diane	Supr. Facilities	65,201	37.26	7.82
4C0203	Martinez, John	Broadcast Eng II	60,793	34.74	7.30
4C0267	Mathias, Terry	Prog. Supervisor	56,713	32.41	6.81
2A0004	McBride, Marilyn	Dean, Sci / Math / Tech	94,176	53.81	11.30
3A0009	McPartlin, Michael	Dean Enrollment svc	96,954	55.40	11.63
4A0010	Mellor, Sandra	Dean Corp/ Comm. Ed	100,764	57.58	12.09
3C0099	Miller, Ruth	Assistant Registrar	70,381	40.22	8.45
1C0284	Mitchell, Terrie	Adm. Assistant	56,206	32.12	6.74
4H4412	Moran, Patricia	Part time Instructor	95,620	54.64	11.47
1c0042	Munson, Stephanie	Purchasing Technician	47,300	27.03	5.68
3c0065	Navarrete, Cheryl	Operation Assistant I	67,029	38.30	8.04
3F0022	Nicholis, Annie	Instr. Business	67,029	38.30	8.04
1C0215	Nunes, Victoria	Adm. Assistant	58,545	33.45	7.03
1a0019	Nunez, Jose	Exec. Dir Fac Mtn Oper.	111,576	63.76	13.39
1c0088	Olvera, Armardo	Custodian	38,002	21.72	4.56
1c0009	Pang, Steve	Accountant	60,944	34.83	7.31
3A0006	Perez, Rosa	Canada President	130,812	74.75	15.70
1C0286	Pettersen, Kathleen	Adm. Assistant	58,284	33.31	6.99
1a0011	Pontacq, Lynn	Director of Budget	111,576	63.76	13.39
1c0111	Post, Robert	Custodian	39,427	22.53	4.73
1C0115	Reed, Carol	Groundkeeper	37,397	21.37	4.49
1c0081	Rico, Juan	Custodian	33,516	19.15	4.02
1C0091	Rivas, Joel	Grundkeeper head	43,910	25.09	5.27
2F0007	Rivera, Contrera	Instr. Sci/ Math	67,049	38.31	8.05
2F0007	Rivera, Joaquin	Inst. Sci / Math	67,049	38.31	8.05
1C0331	Schulz, Sabrina	Accountant - payroll	52,530	30.02	6.30
4H4414	Searle, John	Part time Instructor	109,953	62.83	13.19
3f0019	Serna, Irene	Acting Dean EOPS	84,636	48.36	10.16
1C0153	Siguenza, Oscar	Supr. Custodial	43,248	24.71	5.19
4a0018	Sonner, Grace	Dean, Division	111,576	63.76	13.39
3A0008	Swett, Denise	V. President	111,851	63.91	13.42
3H3411	Thiele, Romelia	Part time Instructor	109,953	62.83	13.19
2c0037	Tidd, Richard	Elect. Tech	56,509	32.29	6.78
1C0222	Tindell, Terry	Custodian	40,307	23.03	4.84
1C0048	Trott, Joanne	Sr. Programmer	76,070	43.47	9.13
1P0003	Verzello, Robert	Post retirement contract	-	-	-
4A0001	Villareal, Henry B	Dean Adm / Record	87,024	49.73	10.44
1C0203	Voris, Joyce	Sup. Op / production	74,715	42.69	8.97
3C0084	Walsh, Michael	Theater Design	62,364	35.64	7.48
1C0328	Warshawer, Linda	Sr. Human Res.	53,894	30.80	6.47
3C0069	Watson, Terry	Payroll Clerk I	46,385	26.51	5.57
2c0008	Welch, Catherine	Adm. Resords Assn II	43,485	24.85	5.22
1C0329	White, Dawn	Sr. Human Res.	40,024	22.87	4.80
2a0011	White, Frances	President	130,812	74.75	15.70
4C0300	Wilcox, Phyllis	Adm. Assistant	42,792	24.45	5.14
1c0285	Wilkes, Deanne	Staff Assistant	59,887	34.22	7.19
2A0004	Williamson, Michael	Dean Sci / Math	82,476	47.13	9.90
1C0326	Witham, Bradley	Tech Svc Supervisor	65,090	37.19	7.81
1C0220	Witham, Jasmine	Web Sup. Analyst	62,679	35.82	7.52
2A0008	Wolf, Andreas	Dean. PE	87,024	49.73	10.44
1c0217	Yancey, Allison	Adm. Assistant	58,284	33.31	6.99



RECEIVED
October 07, 2014
Commission on
State Mandates

JOHN CHIANG
California State Controller

Exhibit B

October 7, 2014

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

Re: **Incorrect Reduction Claim (IRC)**
Collective Bargaining, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years: 1999-2000, 2000-2001, and 2001-2002
San Mateo County Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-entitled IRC. The response incorporates the additional information the Commission requested on August 29, 2014.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
Collective Bargaining Program**

Table of Contents

<u>Description</u>	<u>Page</u>
SCO's Response to District Comments	
Declaration	Tab 1
State Controller's Office Analysis and Response	Tab 2
District letter dated April 9, 2004, from Kathy Blackwood, Chief Financial Officer, San Mateo County Community College District and SCO e-mailed response dated April 22, 2004, including copies of attached schedules.....	Tab 3
District e-mail dated April 26, 2004, from Kathy Blackwood, Chief Financial Officer, San Mateo County Community College District and SCO e-mailed response dated April 27, 2004, including copies of attached schedules.....	Tab 4
District's Policies and Procedures document – Collective Bargaining Reimbursable Costs by Component (July 14, 1998).....	Tab 5
District's documentation – E-mail sent from Raymond Chow, Chief Accountant, San Mateo County Community College District to district Managers (May 2, 2000)	Tab 6
District's documentation – Collective Bargaining Time Log Sheet for FY 1999-2000, prepared by Lynne Pontacq, Director of Budgets, San Mateo County Community College District	Tab 7
E-mail from Christian Okoye, SCO Auditor, to San Mateo County Community College District requesting documentation (May 28, 2003).....	Tab 8
District letter from Raymond Chow, Chief Accountant, San Mateo County Community College District to Christian Okoye, SCO Auditor (May 22, 2003).....	Tab 9
State Controller's Office reimbursement request letters (January 22, 2002 and February 1, 2002) and Accounts Receivable Collections Summary Report (February 19, 2002).....	Tab 10
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 1999-2000 – Component Activities G1 through G3	Tab 11
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 2000-01 – Component Activities G1 through G3	Tab 12
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 2001-02 – Component Activities G1 through G3	Tab 13
Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 1999-2000.....	Tab 14
Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 2000-01.....	Tab 15
Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 2001-02.....	Tab 16

SCO's Mandated Cost Manual for School Districts, Section 2, Subsection 5A, Filing A Claim – Cost Elements of a Claim – Direct Costs (updated September 28, 2001)	Tab 17
Entrance Conference Letter dated April 15, 2003	Tab 18

Note: References to Exhibits relate to the district's IRC filed September 16, 2005, as follows:

- Exhibit B – PDF page 26
- Exhibit D – PDF page 51
- Exhibit E – PDF page 72
- Exhibit F – PDF page 78

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 300 Capitol Mall, Suite 1850

3 Sacramento, CA 94250

4 Telephone No.: (916) 445-6854

5
6 BEFORE THE

7 COMMISSION ON STATE MANDATES

8 STATE OF CALIFORNIA

9
10 INCORRECT REDUCTION CLAIM ON:

11 *Collective Bargaining Program*

12 Chapter 961, Statutes of 1975, and Chapter
13 1213, Statutes of 1991

14 SAN MATEO COUNTY COMMUNITY
15 COLLEGE DISTRICT,
Claimant

No.: CSM 05-4425-I-09

AFFIDAVIT OF BUREAU CHIEF

16 I, Jim L. Spano, make the following declarations:

- 17 1) I am an employee of the State Controller's Office and am over the age of 18 years.
- 18 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
19 Before that, I was employed as an audit manager for two years and three months.
- 20 3) I am a California Certified Public Accountant (CPA).
- 21 4) I reviewed the work performed by the State Controller's Office (SCO) auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by the San Mateo
23 County Community College District or retained at our place of business.
- 24 6) The records include claims for reimbursement, along with any attached supporting
25 documentation, explanatory letters, or other documents relating to the above-entitled
Incorrect Reduction Claim.

1 7) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, and FY 2001-02
2 commenced on April 15, 2003, and ended on August 6, 2004.

3 I do declare that the above declarations are made under penalty of perjury and are true and
4 correct to the best of my knowledge, and that such knowledge is based on personal
5 observation, information, or belief.

6 Date: December 14, 2011

7 OFFICE OF THE STATE CONTROLLER

8
9 By: 

10 Jim L. Spano, Chief
11 Mandated Cost Audits Bureau
12 Division of Audits
13 State Controller's Office
14
15
16
17
18
19
20
21
22
23
24
25

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 1999-2000, FY 2000-01, and FY 2001-02**

**Collective Bargaining Program
Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991**

SUMMARY

The following is the State Controller's Office's (SCO's) response to the Incorrect Reduction Claim that the San Mateo County Community College District submitted on September 16, 2005. The SCO audited the district's claims for costs of the legislatively mandated Collective Bargaining Program for the period of July 1, 1999, through June 30, 2002. The SCO issued its final report on August 6, 2004 (**Exhibit D**).

The district submitted reimbursement claims totaling \$1,090,686 as follows:

- FY 1999-2000 - \$319,503 (**Exhibit F**)
- FY 2000-01 - \$308,655 (**Exhibit F**)
- FY 2001-02 - \$462,528 (**Exhibit F**)

The SCO determined that \$355,236 is allowable and \$735,450 is unallowable. The unallowable costs occurred primarily because the district claimed unsupported labor costs. The State paid the district \$355,236. The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 1999 through June 30, 2000</u>			
Component activities G1 through G3:			
Salaries and benefits	\$ 268,830	\$ 77,247	\$ (191,583)
Less Adjusted base-year direct costs	(35,841)	(35,841)	-
Total Increased direct costs G1 through G3	<u>232,989</u>	<u>41,406</u>	<u>(191,583)</u>
Component activities G4 through G7:			
Salaries and benefits	40,003	16,183	(23,820)
Materials and supplies	1,568	137	(1,431)
Travel	355	355	-
Contracted services	272	272	-
Total Increased direct costs G4 through G7	<u>42,198</u>	<u>16,947</u>	<u>(25,251)</u>
Total increased direct costs G1 through G7	275,187	58,353	(216,834)
Indirect costs	<u>44,316</u>	<u>9,407</u>	<u>(34,909)</u>
Total program costs	<u>\$ 319,503</u>	67,760	<u>\$ (251,743)</u>
Less amount paid by the State ¹		(67,760)	
Allowable costs claimed in excess (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2000 through June 30, 2001</u>			
Component activities G1 through G3:			
Salaries and benefits	\$ 271,389	\$ 90,784	\$ (180,605)
Contract services	17,800	17,800	-
Subtotals	289,189	108,584	(180,605)
Less Adjusted base-year direct costs	(37,310)	(37,310)	-
Total Increased direct costs G1 through G3	251,879	71,274	(180,605)
Component activities G4 through G7:			
Salaries and benefits	17,585	15,485	(2,100)
Materials and supplies	3,702	-	(3,702)
Contracted services	300	300	-
Total Increased direct costs G4 through G7	21,587	15,785	(5,802)
Total increased direct costs G1 through G7	273,466	87,059	(186,407)
Indirect costs	35,189	11,997	(23,192)
Total program costs	\$ 308,655	99,056	\$ (209,599)
Less amount paid by the State ¹		(99,056)	
Allowable costs claimed in excess (less than) amount paid		\$ -	
<u>July 1, 2001 through June 30, 2002</u>			
Component activities G1 through G3:			
Salaries and benefits	\$ 399,162	\$ 165,783	\$ (233,379)
Contracted services	9,500	9,500	-
Subtotals	408,662	175,283	(233,379)
Less Adjusted base-year direct costs	(37,839)	(37,839)	-
Total Increased direct costs G1 through G3	370,823	137,444	(233,379)
Component activities G4 through G7:			
Salaries and benefits	32,265	25,730	(6,535)
Materials and supplies	898	898	-
Total Increased direct costs G4 through G7	33,163	26,628	(6,535)
Total increased direct costs G1 through G7	403,986	164,072	(239,914)
Indirect costs	58,542	24,348	(34,194)
Total program costs	\$ 462,528	188,420	\$ (274,108)
Less amount paid by the State ¹		(188,420)	
Allowable costs claimed in excess (less than) amount paid		\$ -	

Summary: July 1, 1999 through June 30, 2002

Component activities G1 through G3:

Salaries and benefits	\$ 939,381	\$ 333,814	\$ (605,567)
Contracted services	27,300	27,300	-
Subtotals	966,681	361,114	(605,567)
Less Adjusted base-year direct costs	(110,990)	(110,990)	-
Total Increased direct costs G1 through G3	855,691	250,124	(605,567)

Component activities G4 through G7:

Salaries and benefits	89,853	57,398	(32,455)
Materials and supplies	6,168	1,035	(5,133)
Travel	355	355	-
Contracted services	572	572	-
Total Increased direct costs G4 through G7	96,948	59,360	(37,588)

Total increased direct costs G1 through G7	952,639	309,484	(643,155)
Indirect costs	138,047	45,752	(92,295)
Total program costs	<u>\$ 1,090,686</u>	355,236	<u>\$ (735,450)</u>
Less amount paid by the State ¹		(355,236)	
Allowable costs claimed in excess (less than) amount paid		<u>\$ -</u>	

¹ Payment information reflects net amount paid as of October 7, 2014.

The district's Incorrect Reduction Claim contests all audit adjustments to salaries and benefits and the related indirect costs claimed, as well as all audit adjustments to materials and supplies costs. In addition, the district believes that the SCO was not authorized to audit FY 1999-2000, and that the SCO reported incorrect state payment amounts. The district did not dispute the overstated base-year costs.

**I. SCO REBUTTAL TO STATEMENT OF DISPUTE –
CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA, AND
DOCUMENTATION REQUIREMENTS**

Parameters and Guidelines

On October 22, 1980, the Commission on State Mandates (CSM) adopted the parameters and guidelines for Chapter 961, Statutes of 1975. The CSM amended the parameters and guidelines on August 20, 1998, because of Chapter 1213, Statutes of 1991 and again on January 28, 2000, (**Exhibit B**). The CSM last amended the parameters and guidelines on January 29, 2010, pursuant to a request by SCO to add contemporaneous source document language. The latest version of the adopted parameters and guidelines is applicable for claims filed for FY 2005-06 and beyond. For the purposes of this audit, the amended parameters and guidelines adopted on January 28, 2000, are the controlling audit criteria.

The parameters and guidelines (amended January 28, 2000), identify the scope of the mandate and the reimbursable activities as follows:

[Chapter 961, Statutes of 1975] repealed the Winton Act and enacted provisions to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. Chapter 1213, Statutes of 1991 added [Government Code section 3547.5, which] requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations, but before the agreement becomes binding.

G. Claim Components (Reimbursable Costs)

Reimbursable activities mandated by Chapter 961, Statutes of 1975 and Chapter 1213, Statutes of 1991 are grouped into seven components, G1 through G7. . . [See **Exhibit B** for a list of reimbursable activities.]

The parameters and guidelines (amended January 28, 2000) provide the following claim preparation criteria:

H. Supporting Data for Claims – Report Format for Submission of Claim.

3. Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

SCO Claiming Instructions

The SCO annually issues claiming instructions, which contain filing instructions for mandated cost programs. The April 2000 claiming instructions (**Exhibit C**) are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the district filed its FY 1999-2000, FY 2000-01, and FY 2001-02 mandated cost claims.

II. THE DISTRICT CLAIMED UNALLOWABLE SALARY, BENEFIT, AND RELATED INDIRECT COSTS

Issue

For the audit period, the district claimed unallowable salary and benefit costs totaling \$638,022. The unallowable costs occurred because the district (1) did not adequately support employee hours charged to the mandated program; and (2) misstated the productive hourly rates claimed for certain employees. The district believes it adequately documented these costs and that they should be allowable.

SCO Analysis:

The district claimed unallowable costs for the following reasons.

Component G3–Negotiations

- The district did not provide supporting documentation for some of its negotiation team members for at-the-table negotiations. We reduced the unallowable hours for these employees by tracing their attendance at certain negotiation sessions to sign-in sheets and/or meeting notes. Unallowable costs totaled \$128,517 for the audit period.

- The district did not provide supporting documentation for time spent by a portion of its negotiation team on negotiation planning and preparation sessions. Unallowable costs totaled \$253,200 for the audit period.
- The district did not provide supporting documentation for AFT release time claimed for bargaining unit representatives participating in negotiation sessions. Specifically, no documentation was provided indicating the dates and hours worked. We reduced the unallowable hours for these employees by tracing their attendance at certain negotiation sessions to sign-in sheets and/or meeting notes. Unallowable costs totaled \$217,682 for the audit period.
- Documentation that the district provided showed that the district overstated and understated the productive hourly rates claimed for certain district employees. Unallowable costs totaled \$6,168 for the audit period.

Component G6-Administration/Grievances

- The district did not provide supporting documentation for all time claimed for grievance resolution. Unallowable costs totaled \$16,612 during the audit period.
- The district did not provide any supporting documentation for time spent on employee training activities. No documentation was provided indicating the dates and amount of time spent for training sessions, the names of employees that attended training sessions, or any information indicating whether or not training was limited to administration/interpretation of the negotiated contract. Unallowable costs totaled \$15,843 during the audit period.

District's Response

The Controller asserts that the District "overstated" employee salaries and benefits in the amount of \$638,022 for the three fiscal years audited. It appears that all of the disallowances were made either due to lack of documentation or were the result of an adjustment of employee annual salaries. None of the adjustments were made because the claimed costs were deemed to be unreasonable or excessive.

Disallowed Staff Hours

The Controller provided the District at the exit conference a detailed list of staff hours disallowed by employee name. The dollar amount of the adjustments in the final audit report is \$599,399 which is an increase of about \$9,300 after the exit conference. The following schedule is taken from the exit conference material and is still representative of the final adjustment:

	<u>FY 1999-00</u>	<u>FY 2000-01</u>	<u>FY 2001-02</u>
Total Staff Hours Claimed	4,562.95	3,474.00	5,250.00
Total Staff Hours Allowed	<u>613.00</u>	<u>567.10</u>	<u>1,829.00</u>
Audit Adjustment	4,039.95	2,906.90	3,421.00
Adjustment Percentage	89%	84%	65%

Other than stating that the "district did not provide documentation supporting the validity of the distribution" of these employees to the claim, the Controller has not provided a reason each employee was disallowed. The propriety of these disallowances cannot be determined until the Controller states why these employees are not relevant to the mandate program.

SCO's Comment

The district's conclusion that claimed costs were not unreasonable and/or excessive is incorrect. The district did claim costs that were excessive. "Excessive" is defined as "exceeding what is usual, proper, necessary, or normal. . . . Excessive implies an amount or degree too great to be reasonable or acceptable. . . ."¹ Costs that are not mandate-related or not supported by any source documentation are costs that exceed what is proper or necessary.

In addition, the district claimed costs that were unreasonable. Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason."² Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact."³ The district did not provide any documentation to support some of its claimed costs; therefore, these claimed costs are unreasonable.

The district asserts that it cannot determine the propriety of the audit adjustments based on documents the SCO provided at the audit exit conference. The district's representative who prepared this IRC filing was not present at the exit conference and did not have any involvement in the audit process until some time after the final audit report was issued. Documents that the SCO provided to the district at the audit exit conference on July 14, 2003, indicated that unallowable costs for salaries and benefits totaled \$628,695. At that exit conference, the district provided the auditor with additional supporting documents to review. In addition, SCO advised the district that the finding amounts were subject to change upon review of the additional supporting documents by audit management.

Subsequent to the exit conference, communication continued between the SCO's Audit Manager and the district's Chief Financial Officer concerning audit findings, adjustments to audit findings, and schedules that further supported audit findings. This communication began with a letter addressed to Jim Spano, SCO Bureau Chief, from the district's Chief Financial Officer dated April 9, 2004, and our e-mail and fax responding to that letter dated April 22, 2004. We included copies of schedules with our response; provided additional details regarding the audit adjustments—specifically, schedules detailing allowable salaries and benefits, unallowable costs for productive hourly rate differences, and changes made to allowable costs after April 6, 2004; the Summary of Program Costs schedule; and a summary of unallowable salaries and benefits (**Tab 3**).

This communication culminated in an e-mail exchange between the SCO and the district's Chief Financial Officer dated April 26 and 27, 2004. We provided additional schedules detailing allowable and unallowable salaries and benefits per individual cost component and a Summary of Program Costs schedule (**Tab 4**). The district's Chief Financial Officer did not request any additional information, so we believed that the information provided included sufficient details explaining the audit adjustments made to claimed salaries and benefits. The district's response in this IRC filing makes no reference to any of this additional material that we provided to the district.

The district's response infers that our audit finding is based on the premise that the district employees included in the district's claims were not relevant to the mandate. Our audit report includes no such statement. The audit finding was based on unsupported hours spent by district staff on reimbursable activities and incorrect productive hourly rates. In its response to the SCO's draft audit report (**Exhibit E**), the district did not provide any additional supporting documentation to support any of the unallowable employee salary and benefit costs allocated to the mandated program with employee declarations or certifications, time logs, time studies, or other relevant information that show to what extent the employees performed mandate-related activities.

¹ Merriam-Webster's Collegiate Dictionary, Tenth Edition © 2001.

² Ibid.

³ Ibid.

Allowable and Unallowable Salaries and Benefits

We prepared a summary worksheet of how allowable and unallowable costs for salaries and benefits were determined for cost component activities G1 through G3. Our audit methodology for all three fiscal years of the audit (FY 1999-2000, FY 2000-01, and FY 2001-02) was to select a sample of employees included in the district's claims and then seek to find supporting documentation for the sample selected. Our audit findings are based on the audit results for the sample of employees selected. Costs claimed for the employees not selected for testing were allowable as claimed.

For FY 1999-2000, our sample of employees selected for testing consisted of claimed costs totaling \$229,651, or 85.4% of the \$268,830 amount claimed for that year. Based on the audit results for the sample of employees tested, we found that \$37,827 was allowable and \$191,824 was unallowable. The unallowable costs occurred because the district did not provide any documentation to support time spent by district employees on the mandated activities other than the summary schedule provided with the district's claim (PDF pages 100-109 of the district's IRC filing). To determine allowable costs, we traced hours claimed to employee's summary worksheets and negotiation session sign-in sheets. The supporting schedule and documents we used to verify time spent on mandated activities are documented as Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 1999-2000-Component Activities G1-G3 (**Tab 11**).

For FY 2000-01, our sample of employees selected for testing consisted of claimed costs totaling \$222,296, or 81.9% of the \$271,389 amount claimed for that year. Based on the audit results for the sample of employees tested, we found that \$45,715 was allowable and \$176,581 was unallowable. The unallowable costs occurred because the district did not provide any documentation to support time spent by district employees on the mandated activities other than the summary schedule provided with the district's claim (PDF pages 142-151 of the district's IRC filing). To determine allowable costs, we traced hours claimed to employee's summary worksheets and negotiation session sign-in sheets. The supporting schedule and documents we used to verify time spent on mandated activities are documented as Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 2000-01-Component Activities G1-G3 (**Tab 12**).

For FY 2001-02, our sample of employees selected for testing consisted of claimed costs totaling \$361,753, or 90.6% of the \$399,162 amount claimed for that year. Based on the audit results for the sample of employees tested, we found that \$130,758 was allowable and \$230,995 was unallowable. The unallowable costs occurred because the district did not provide any documentation to support time spent by district employees on the mandated activities other than the summary schedule provided with the district's claim (PDF pages 185-193 of the district's IRC filing). To determine allowable costs, we traced hours claimed to employee's summary worksheets and negotiation session sign-in sheets. The supporting schedule and documents we used to verify time spent on mandated activities are documented as Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits – FY 2001-02-Component Activities G1-G3 (**Tab 13**).

District's Response

Productive Hourly Rate

The audit report states that "the district used an incorrect productive hourly rate when computing salaries and benefits allocable to the mandated cost program." The claims submitted by the district include a list of productive hourly for each employee by mandate component. The computation of productive hourly rate has three components: salary, benefits, and productive hours.

SALARIES: The Controller made adjustments to the annual salary costs of specific employees. The Controller states that the "*Parameters and Guidelines* requires the claimant to show the classification of the employees involved, amount of time spent, and their hourly rate." This information was reported in the claim. No reasons were provided for each adjustment, and there is no indication of why the

payroll information reported by the District in the normal course of business has to be adjusted for purposes of the productive hourly rate computation. The propriety of these adjustments cannot be determined until the Controller states the reason for each change to the employee payroll information.

BENEFITS: The District and the Controller used the 21% default rate for the calculation of the payroll related benefits. The differences in benefit costs claimed and as audited are a result in the change in salary costs claimed and as audited, not a change in the rate.

PRODUCTIVE HOURS: The District and the Controller used 1,750 annual productive hours for their calculations. In one case where a different total productive hours was used by the District, for the Chief Negotiator who was under contract for 7.5 hours per day, the Controller insisted on using 8 hours per day. Therefore, the adjustments to the productive hourly rates ultimately derive from the adjustments to the annual salary of each employee.

SCO's Comment

The parameters and guidelines require claimants to show the classification of the employees involved, amount of time spent, and employees' hourly rate. For this particular audit, salary and benefit costs comprised 96.7% of the district's claim for FY 1999-2000, 90.2% of the FY 2000-01 claim, and 84.1% of the FY 2001-02 claim. One of the main purposes of our audit was to verify that the employee classifications shown actually performed mandate-related activities, that the amount of time claimed was verifiable, and that the productive hourly rates claimed for district employees represented costs actually incurred by the district.

The district was given a schedule detailing the audit adjustments made to the productive hourly rates during the three-year audit period (Schedule of Unallowable Salaries & Benefits – Productive Hourly Rate Differences) (**Tab 3**). This schedule shows that the audit adjustment to salaries and benefits for differences in productive hourly rates totaled \$6,168 for the audit period (+\$240 for FY 1999-2000, -\$4,024 for FY 2000-01, and -\$2,384 for FY 2001-02).

During the course of this audit, the SCO auditor worked with the district's Chief Accountant and Payroll Supervisor. To compute the audited productive hourly rate for the district's employees, the auditor used the district's Employee Earnings Reports, which were provided to the auditor by district personnel. These reports came directly from the district's payroll system and reported the "gross earnings" paid to each employee for each fiscal year. The auditor used the gross earnings amount and the district's computation of productive hours in the re-calculation of each employee's productive hourly rate. Adjustments were made for rates that either exceeded or were less than the productive hourly rates reported in the district's claims. The district's Chief Accountant and Payroll Supervisor did not dispute any of our findings related to differences noted for employee earnings.

The district claims that it cannot determine the propriety of the adjustments while, at the same time, acknowledging in its response awareness that the adjustments relate solely to changes in salary amounts claimed. As noted in our previous comment, the district's Chief Financial Officer was provided with specific information concerning the audit adjustments made for productive hourly rate differences. The district has neither refuted the accuracy of these calculations nor offered any additional documentation to support why the audited amounts are incorrect.

Adjustments to Productive Hourly Rates

We made adjustments to the claimed productive hourly rate for some of the employees who were included in the sample of employees selected for testing. We noted that the district computed its productive hourly rates by deducting 120 hours per year for estimated break time taken by employees. However, the SCO's Claiming Instructions do not identify estimated break time as an allowable deduction for productive hourly rate calculations. Guidance for computing productive hourly rates was provided in the SCO's Mandated Cost Manual for School Districts, Section 2, subsection 5A (Filing A Claim – Cost Elements of a Claim – Direct Costs (updated September 28,

2001 (Tab 17). This was the version of the manual extant for the entire audit period. Therefore, we added back in the 120 hours deducted by the district for employee breaks, resulting in 1,750 productive hours instead of 1,620 hours. Instead of applying this adjustment to the entire population of employees with allowable costs, we limited the application of the revised productive hours to only those employees whose claimed salary rates did not agree with information obtained from the district's payroll system, as noted below.

For FY 1999-2000, we made adjustments to the productive hourly rates used for three district employees (see the Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 1999-2000 (Tab 14). The adjustments resulted in a net increase to allowable costs of \$240 (understatement of \$248 and overstatement of \$8). We traced the salary rates claimed for all of the employees included in our sample and found three instances in which information from the district's payroll system supported a different salary amount. Because the adjustments were small, we did not document the district's payroll reports that we used for these adjustments.

For FY 2000-01, we made adjustments to the productive hourly rates for three district employees (see the Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 2000-01 (Tab 15). The adjustments resulted in a decrease to allowable costs of \$4,024. We traced the salary rates claimed for all of the employees included in our sample and found three instances in which information from the district's payroll system supported a different salary amount. We made copies of the information that we obtained from the district's payroll system supporting our adjustments.

For FY 2001-02, we made adjustments to the productive hourly rates for four district employees (see the Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 2001-02 (Tab 16). The adjustments resulted in a net decrease to allowable costs of \$2,384 (overstatements of \$2,468 and an understatement of \$84). We traced the salary rates claimed for all of the employees included in our sample and found four instances in which information from the district's payroll system supported a different salary amount. We made copies of the information that we obtained from the district's payroll system supporting the two larger overstatements of \$962 and \$1,392. We did not make copies of the district's payroll information that we used to support an overstatement of \$114 and the understatement of \$84.

District's Response

Release Time

Government Code Section 3543.1 requires districts to provide a reasonable amount of release time without loss of compensation to bargaining unit representatives. The audit report states that the parameters and guidelines "require the claimant to show the costs of salaries and benefits for employer representatives participating in negotiations, the cost of substitute teachers for release time of exclusive bargaining unit representatives during negotiations, the job classifications of the bargaining unit representatives that required a substitute, and the dates worked." The "SCO disputes the lack of documentation supporting hours claimed, rather than the proper authorization of release time for AFT members." The claims submitted by the District provide a list of hours of release time for each employee. No reasons were provided for each adjustment, and there is no indication of why the payroll information reported by the District in the normal course of business has to be adjusted for purposes of the productive hourly rate computation. The propriety of these adjustments cannot be determined until the Controller states the reason for each adjustment.

SCO's Comment

The district's and SCO comments on adjustments to productive hourly rates are already included in our previous comments in this document and do not need to be repeated here.

We concur that a Public Employees Relations Board ruling allows for release time for district faculty involved in contract negotiations as exclusive bargaining unit representatives. We also concur that the claims provide a "list" of hours and costs incurred for release time of AFT members. The parameters and guidelines (section G.3.c – Reimbursable Costs – Negotiations – Substitutes for Release Time) state, in part, "Indicate the costs of substitutes for release time of exclusive bargaining unit representatives during negotiations. Give the job classification of the bargaining unit representative that required a substitute and dates the substitute worked."

The parameters and guidelines require a higher standard of documentation than merely a "list of hours of release time for each employee." The district has not provided documentation indicating the dates that substitutes worked and how long they worked on these dates. We realize that reimbursable activities occurred at the district. In lieu of the documentation that was not provided, we were able to verify the attendance of AFT members at certain contract negotiation sessions based on documentation that the district provided in the form of negotiation sign-in sheets and/or meeting notes. Our calculations of allowable costs for this activity were based on the hours reported in this documentation (See Tabs 11, 12, and 13).

As noted in our previous comments, the district's Chief Financial Officer was given a schedule detailing the audit adjustments made to allowable costs during the three-year audit period (Schedule of Allowable Hours and Allowable Salaries & Benefits (Tab 3)). These schedules indicate adjustments made that involve the issue of AFT release time as well as associated adjustments for productive hourly rates. The district has neither refuted the accuracy of these calculations nor offered any additional documentation to support reasons why the audited amounts are incorrect.

District's Response

Source Documentation

Since none of the reasons for adjustments stated in the audit report relate to the mandated activities performed by the employees. It appears that the entire basis of the adjustments is the quantity of District documentation. The Controller stated that the documentation provided by the district did not allow the Controller to "determine actual time spent on the mandate." The stated reason for the adjustments to employee salaries is that the "district did not provide source documents to validate employees' hours charged, such as individual activity log sheets, meeting sign-in sheets, and time records." The Controller did not cite this assertion to the parameters and guidelines, because the parameters and guidelines do not require anything of the kind. The parameters and guidelines actually state:

"H. 3. Salary and Employee's Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975."

Contrary to the assertion of the audit report, the District has complied with the parameters and guidelines by providing source documents that show evidence of the validity of such costs and their relationship to the state-mandated program. The salary and benefits were reported in the District general ledger in the normal course of financial accounting pursuant to state mandated financial accounting procedures for all community colleges. The District has also provided employee names, positions (job titles), hours worked, salary and benefit amounts, and a description of the tasks performed as they relate to the mandate. Thus, the District has provided documentation generated in the usual course of business as well as generated for the purpose of claiming mandate reimbursement. The Controller's insistence on time logs and other forms of documentation are a ministerial preference, are an unpublished standard which exceeds the parameters and guidelines, and is not enforceable absent rulemaking which would put the claimants on notice.

Unreasonable or Excessive

None of the adjustments were made because the costs claimed were excessive or unreasonable. The Controller does not assert that the claimed costs were excessive or unreasonable, which is the only mandated cost audit standard in statute (Government Code Section 17561(d)(2)). It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated cost reimbursement, the Controller should comply with the Administrative Procedures Act.

SCO's Comment

The district has not complied with the parameters and guidelines by providing what it calls "source documents." Claimed costs that were supported by employee declarations or certifications were allowable. The unallowable salaries and benefits contained in the audit report were not supported by any documentation at all. These costs were shown only in the district's claim schedules. The district has not complied with the parameters and guidelines by merely providing an amount on an SCO claim schedule.

The main focus of the audit was to determine the extent to which "increased costs" occurred at the district. The SCO found that the district claimed unsupported salary and benefit costs because the district (1) did not provide documentation to show that all employees claimed for negotiation sessions actually attended all sessions, that hours claimed for negotiation planning sessions were accurate, and that activities conducted were mandate-related; (2) did not provide any documentation to support a portion of the hours claimed; and (3) overstated and understated productive hourly rates based on payroll documentation that it provided.

In addition, it appears that the district has not complied with its own policies and procedures related to the documentation of costs incurred for the Collective Bargaining Program. During the course of the audit, the SCO auditor discussed the procedures and reports that the district used in the preparation of its mandate claims for the Collective Bargaining Program with district representatives. One of the documents provided by the district, dated July 14, 1998, is entitled "Mandated Cost Information - Collective Bargaining Reimbursable Costs by Component" (Tab 5). This document outlines the various reimbursable activities under the mandated program and lists "required documentation." Noted under the cost category of negotiations, for example, are "time log sheets for employees; list of substitutes, negotiation session, dates, times, and names of personnel for whom they substituted; and group time and activity log sheet (sign-in sheets) with date and length of meeting." Similar forms of documentation requirements that record actual time spent on mandated activities are also noted for the cost categories of Impasse Proceedings, Grievances, and Unfair Labor Practice Charges.

We also obtained a copy of an e-mail distributed by the district's Chief Accountant on May 2, 2000, (Tab 6) concerning the reporting and documentation of mandated costs for the Collective Bargaining Program. The e-mail specifically requests information that includes "(1) Date and time for any of the above activities" and (2) "Few words that identifies the type of activity." At the bottom of the e-mail, reference is made to an attachment entitled "Time Sheet - Coll. Bargaining.xls." Some district employees used this document (Collective Bargaining Time Log Sheet) to record their mandated activities under the Collective Bargaining Program. We have provided an example of the "Collective Bargaining Time Log Sheet" prepared by the district's Director of Budgets for FY 1999-2000 (Tab 7). All of the employee time that was documented with this type of documentation was allowable in our audit report.

The district spent considerable effort to create these policies and procedures and sample forms for its employees to adequately document costs incurred under the mandated program. It appears, however, that certain district employees failed to comply with these guidelines or use the documents already made available by the district to record time spent on mandated activities. Had the district enforced its own documentation requirements, costs incurred would have been adequately documented.

The district's comments state that costs were supported by documents created during the normal course of business. However, our audit findings are based on the lack of any documentation supporting claimed costs. The costs would have been allowable if the district had provided documentation for these costs that was created during the normal course of business. As noted above, we accepted documentation prepared by district employees using guidance that the district provided to its staff.

The district's response also makes reference to the "Controller's insistence on time logs and other forms of documentation," claiming this to be a "ministerial preference." However, we do not believe that it is unreasonable to expect that the district maintain some kind of support for all of the costs included in its mandated cost claims. Even the district's own policies and procedures require some form of documentation to support its claims.

We also disagree with the district's statement that "None of the adjustments were made because the costs claimed were excessive or unreasonable." Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason."² Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact."³ The district overstated and understated its productive hourly rates and did not provide any documentation to support some of its claimed costs; therefore, those costs claimed are unreasonable.

The California Constitution, Article XVI, Section 7, provides that "[m]oney may be drawn from the Treasury only . . . upon a Controller's duly drawn warrant." In the case of *Flournoy v. Priest*⁴, the California Supreme Court stated that the "obvious purpose of this requirement is to insure the Controller's concurrence in the expenditure of state funds." In an Attorney General's Opinion on point, the Attorney General stated that "[i]n short, the Controller has the constitutional authority to audit claims filed against the Treasury . . ."⁵

In addition to the Constitutional audit authority, statutory law provides the SCO with general and specific audit authority. Government Code section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." Furthermore, Government Code section 17561(d)(2) allows the SCO to audit the district's records to verify actual mandate-related costs and reduce any claim that the SCO determines is excessive or unreasonable.

In the aforementioned opinion, the Attorney General states that an audit "would ascertain that the claim is numerically correct, actually incurred by the appropriate person or entity for a lawful purpose, and that sufficient funds exist for payment from an appropriation made by law." Black's Law Dictionary states that an audit is a "formal examination of an individual's or organization's accounting records . . ." The district's attempt to substitute "documentation generated in the usual course of business" as the only records that should be examined to support claimed costs subverts the intent and meaning of statutory law relative to an audit. More specifically, our audit finding was based on the fact that no documentation of any kind was generated during the usual course of business.

² Merriam-Webster's Collegiate Dictionary, Tenth Edition © 2001.

³ Ibid.

⁴ *Flournoy v. Priest* (1971) 5 Cal.3d 350.

⁵ AUDIT AUTHORITY OF STATE CONTROLLER, Opinion No. 87-1204 (1988) 71 Ops.Cal.Atty.Gen. 275.

District's Comment

Accounting System

The Controller recommends that the District "should develop and implement an accounting system to ensure that all claimed costs are properly reported." There are no state mandated financial accounting procedures for mandate program costs because the state has never developed or adopted standards, even though the Controller has been responsible for mandate reimbursement for nearly thirty years. The Controller has never published a list of specific documents which would satisfy the Controller's standards. The Controller's recommendation that each claimant develop its own "accounting system" rather than the Controller developing and adopting a statewide system for use by all claimants will merely perpetuate egregious audit adjustments since no individual claimant will be on notice of the documentation acceptable to the Controller. As the audit authority, the Controller has failed in its duty to claimants by not developing, adopting, and publishing rational documentation requirements.

SCO's Comment

We concur that there are no State-mandated financial accounting procedures for mandated program costs. That is why the audit recommendations place the responsibility on the claimant to "develop and implement an accounting system to ensure that claimed costs are properly recorded." This comment is appropriate given the nature and extent of the audit adjustments recorded during this audit. Mandated cost claims are filed by widely diverse groups, such as cities, counties, school districts, and special agencies, and the suggestion that the Controller should undertake the task of "developing, adopting, and publishing rational documentation requirements" is not realistic, nor is it germane to the discussion of unallowable costs for the purposes of this particular audit.

In its response, the district uses the term "egregious" to describe the Controller's audit adjustments. Egregious is defined as "outstanding for undesirable qualities" or "remarkably bad."⁷ We contend that claiming reimbursement for mandated costs that the district cannot document, and perhaps did not actually incur, is egregious from the State's perspective. The district could have easily enforced compliance with its own policies and procedures.

⁷ Webster's New World Dictionary, Third College Edition © 1989.

III. UNSUPPORTED MATERIALS AND SUPPLIES

Issue

The district did not provide documentation to support claimed materials and supplies totaling \$5,133.

SCO Analysis:

The district did not provide any source documentation to support costs claimed for materials and supplies, printing, and postage in FY 1999-2000 (\$1,431) and FY 2000-01 (\$3,702).

District's Response

The Controller asserts that the "district did not provide documentation to support claimed materials and supplies." The total adjustment for FY 1999-00 and FY 2000-01 is \$5,133. The Controller stated that these costs could not be determined to be "direct costs resulting from the mandate." It is unclear why the Controller would consider this amount of printing, postage, and office supply costs as unrelated to the mandate. This is a documentation issue, similar to Finding 1, and the same issues prevail, that is, the District reported these costs as required by the parameters and guidelines based on financial accounting information prepared in the usual course of business, and the Controller did not determine these costs to be unreasonable or excessive. As an example of the Controller's extreme documentation standards, the Controller refused to accept credit card statements as support for these costs.

SCO's Comment

The district did not respond to this finding in its response to the draft audit report (**Exhibit E**). In its response noted above, the district misstates the audit report. Finding 2 of the audit report did not state that the materials and supplies costs claimed were unrelated to the mandate. The audit report states that "the district did not provide documentation to support claimed materials and supplies costs totaling \$5,133." We concur that this is a documentation issue because the district did not provide any documentation to support these costs. The SCO sent an e-mail message to the district's Chief Accountant on May 28, 2003 (**Tab 8**), requesting documentation to support claimed costs. Included in the list of requested items were all of the costs that were deemed unallowable within this audit finding. Adequate documentation could have been in the form of worksheets or other analysis work performed. However, no documentation of any kind was provided to support these claimed costs.

The parameters and guidelines (section H.4 – Supporting Data for Claims – Services and Supplies) outline supporting data requirements for services and supplies costs, where it states "only expenditures which can be identified as a direct cost as a result of the mandate can be claimed." In the absence of documentation to support costs claimed, it is not possible to determine whether the costs claimed were incurred as a result of the mandate or were even incurred at all.

We disagree with the district's conclusion concerning excessive and unreasonable costs. The district did claim costs that were excessive. "Excessive" is defined as "exceeding what is usual, proper, necessary, or normal. . . . Excessive implies an amount or degree too great to be reasonable or acceptable. . . ." ¹ Costs that are not mandate-related or not supported by any source documentation are costs that exceed what is proper or necessary. In addition, the district claimed costs that were unreasonable. Unreasonable is defined as "not conformable to reason" or "exceeding the bounds of reason." ² Reason is defined as "a sufficient ground of explanation or of logical defense; something that supports a conclusion or explains a fact." ³ The district did not provide any documentation at all to support some of its claimed costs; therefore, those costs claimed are unreasonable.

In its response, the district makes reference to credit card statements it supposedly provided in support of claimed costs. However, the district did not provide this information to the SCO in its response to the draft audit report, nor did it provide an example in the documentation provided for this proceeding. As a general rule, credit card statements by themselves would not provide support for costs incurred unless they were tied to receipts or some form of evidence indicating the purpose for each financial transaction. The district was not even able to provide a worksheet showing how the costs claimed were determined.

¹ Merriam-Webster's Collegiate Dictionary, Tenth Edition © 2001.

² Ibid.

³ Ibid

IV. OVERSTATED INDIRECT COSTS

Issue

The district overstated indirect costs by \$92,295 during the audit period. The finding amount is based solely on the unallowable direct costs identified in audit Finding 1 (Unsupported salaries and benefits) and Finding 2 (Unsupported materials and supplies). The amount of indirect costs included in the districts claims was based, in part, on these direct costs and are, therefore, also unallowable.

SCO Analysis

The audit report includes a detailed calculation of unallowable indirect costs based on the amount of direct costs claimed that were deemed unallowable during the audit. There were no changes made to the indirect cost rates used by the district to compute indirect costs during the audit period.

District's Response

The adjustment to each fiscal year indirect cost is a computational change which derives from the changes made in claimable direct costs as a result of each of the foregoing audit adjustments. There is no change to the reported indirect rate. This is not an independent adjustment.

V. OVERSTATED BASE YEAR COSTS

Issue

The district overstated its FY 1974-75 Winton Act base-year direct costs during the audit period by \$22.

SCO Analysis

The district used the amount of \$11,755 rather than the supported amount of \$11,733 when calculating the Skyline College President's base-year costs. Although the amount is insignificant, the error compounds annually because the parameters and guidelines require that each year's mandated costs be reduced by the current value of the base-year Winton Act activities (base-year costs increased by the Implicit Price Deflator).

District's Response

The District does not dispute the \$22 adjustment to its Winton Act base-year direct costs amount.

VI. AMOUNT PAID BY THE STATE

Issue

For each fiscal year, the audit report identifies the amount previously paid by the State. The district believes the reported amounts paid are incorrect for FY 1999-2000 and FY 2000-01.

SCO Analysis:

The State paid the district \$319,503 for FY 1999-2000 and \$308,655 for FY 2000-01. These amounts include cash payments and any outstanding accounts receivable offsets applied.

District's Response

This issue was not an audit finding. The payment received from the state is an integral part of the reimbursement calculation. The Controller changed some of the claimed payment amounts received without a finding in the audit report.

<u>Amount Paid by the State</u>	<u>1999-2000</u>	<u>2000-01</u>	<u>2001-02</u>
As Claimed	\$338,031	\$324,018	\$324,371
Audit Report	\$319,503	\$308,655	\$324,371

The propriety of these adjustments cannot be determined until the Controller states the reason for each change.

SCO's Comment

The district's reimbursements occurred because its estimated claim amounts exceeded the actual claim amounts for both fiscal years. The SCO sent letters dated January 22, 2002, and February 1, 2002, to the district, requesting repayment of the overpaid amounts within 30 days (**Tab 10**). The district submitted payments of both amounts, which were received and documented by the SCO on February 19, 2002 (**Tab 10**). In addition, the district provided claim documentation as exhibits to this IRC filing. The amounts on the first page of each claim for each fiscal year (FAM-27) show the amounts in question and demonstrate that the difference between the amounts for FY 1999-2000 and FY 2000-01 is the difference between the district's estimated claim amount and the actual claim amount for each fiscal year. The signature of the district's Authorized Representative also appears on these forms acknowledging the accuracy of the information presented.

VII. STATUTE OF LIMITATIONS FOR AUDIT

Issue

Based on the statute of limitations for audit, the district believes the SCO had no authority to assess audit adjustments for FY 1999-2000.

SCO Analysis:

Government Code section 17558.5, subdivision (a), effective July 1, 1996, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. The district filed its FY 1999-2000 claim on January 12, 2001. Therefore, this claim was subject to audit until December 31, 2003. The SCO contacted the district on April 15, 2003 (**Tab 18**), notifying it of our intent to conduct an audit of its Collective Bargaining claims. Therefore, the SCO initiated an audit well within the period that the FY 1999-2000 claim was subject to audit. The entrance conference was held on April 28, 2003 (**Tab 18**).

District's Response

This issue is not an audit finding of the Controller. The District asserts that the FY 1999-2000 was beyond the statute of limitations for an audit when the Controller issued its audit report on August 6, 2004.

Chronology of Claim Action Dates

January 10, 2001	FY 1999-00 claim filed by the District
December 31, 2003	FY 1999-00 statute of limitations for an audit expires
August 6, 2004	Controller's final audit report issued

The District's fiscal year 1999-00 claim was mailed to the Controller on January 10, 2001. According to Government Code Section 17558.5, this claim was subject to audit no later than December 31, 2003. The audit was not completed by this date. Therefore, the audit adjustments for FY 1999-00 are barred by the statute of limitations set forth in Government Code Section 17558.5.

Statutory History

Prior to January 1, 1994, no statute specifically governed the statute of limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906, Section 2, operative January 1, 1994, added Government Code Section 17558.5 to establish for the first time a specific statute of limitations for audit of mandate reimbursement claims . . .

Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and replaced Section 17558.5, changing only the period of limitations:

“(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program or the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.”

Fiscal year 1999-2000 is subject to the two-year statute of limitations established by Chapter 945/95. Since funds were appropriated for the program for all the fiscal years which are the subject of the audit, the alternative measurement date is not applicable, and the potential factual issue of when the audit is initiated is not relevant.

Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003 amended Section 17558.5 to state:

“(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the ~~end of the calendar year in which 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 ~~made~~ filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.”

Fiscal years 2000-01 and 2001-02, are subject to this amended version of Section 17558.5, and was still subject to audit at the time the audit report was released. The amendment is pertinent since it indicates this is the first time that the factual issue of the date the audit is “initiated” for mandate programs for which funds are appropriated is introduced. Therefore, at the time the claim is filed, it is impossible for the claimant to know when the statute of limitations will expire, which is contrary to the purposes of a statute of limitations.

Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5 to state:

“(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter 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.”

None of the fiscal period claims which are the subject of the audit are subject to this amended version of Section 17558.5. The amendment is pertinent since it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations.

Clearly, the Controller did not complete the audit within the statutory period allowed for FY 1999-00. The audit findings are therefore void for this claim.

SCO's Comment

The district believes that the audit initiation date is not relevant because the phrase “initiate an audit” is not specifically stated in the Government Code language applicable to these claims. Instead, the district believes the audit report date is relevant. In particular, the district believes that Chapter 890,

Statutes of 2004 is pertinent because "it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations." This is an erroneous conclusion; before Chapter 890, Statutes of 2004, there was no statutory language defining when the SCO must complete an audit.

As of July 1, 1996, Government Code section 17558.5, subdivision (a), stated, "A reimbursement claim. . . is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. . . ." In construing statutory language, we are to "ascertain the intent of the Legislature so as to effectuate the purpose of the law." (*Dyna-Med., Inc. v. Fair Employment and Housing Com.* [(1987)] 43 Cal.3d 1379, 1386.) In doing so, we look first to the statutory language, giving it the usual and ordinary meaning. (*Committee of Seven Thousand v. Superior Court* [(1988)] 45 Cal. 3d 491, 501.)

The CSM's statement of decision for an Incorrect Reduction Claim (Case 01-4241-I-03) for the Emergency Procedures, Earthquake, and Disasters Program states "The Commission interprets section 17558.5(a) to mean that the State Controller's Office was required to initiate an audit no later than two years after the end of the calendar year in which the District's reimbursement claim was filed."

In Government Code section 17558.5, subdivision (a), the words "subject to" mean that the district is "in a position or circumstance that places it under the power or authority of another."⁴ The SCO exercised its authority to audit the district's claims by contacting the district to provide notice of the audit well within the statute of limitations. There is no statutory language that requires the SCO to publish a final audit report before the two-year period expires.

As of January 1, 2003, Government Code section 17558.5, subdivision (a), was amended to state, "A reimbursement claim. . . is subject to the initiation of an audit by the Controller no later than three years after the reimbursement claim is filed or last amended, whichever is later. . . ." [Emphasis added.] While the amendment does not define the start of an audit, the phrase "initiation of an audit" implies the first step taken by the Controller. Construing the statutory language to permit the Controller's initial contact as the audit's initiation is consistent with the statutory language as well as subsequent amendments. To read the statute as requiring that the SCO publish a final audit report would be to read into the statute provisions that do not exist.

For FY 1999-2000, the SCO exercised its authority to audit the district's claims by contacting the district on April 15, 2003, to inform it that we were preparing to conduct an audit of its Collective Bargaining claims. This contact occurred well before the statute of limitations expired for the FY 1999-2000 claim (December 31, 2003).

⁴ Source: American Heritage Dictionary of the English Language, Fourth Edition © 2000.

VIII. CONCLUSION

The SCO audited the San Mateo County Community College District's claims for costs of the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002. The district claimed \$1,090,686 for the mandated program. Our audit disclosed that \$355,236 is allowable and \$735,450 is unallowable. The district claimed unsupported and ineligible costs.

The district claimed unallowable salary and benefit costs totaling \$638,022. The district (1) did not provide any documentation to validate certain employees' hours charged, such as employee declarations or certifications, individual activity log sheets, meeting sign-in sheets, or other time records; and (2) understated and overstated productive hourly rates based on payroll documentation that the district provided.

The district claimed unallowable materials and supplies costs totaling \$5,133. The district did not provide any documentation to support costs claimed. The district did not contest this audit adjustment in its response to the draft audit report.

The district overstated indirect costs claimed by \$92,295 as a direct result of the audit findings related to salaries and benefits and materials and supplies.

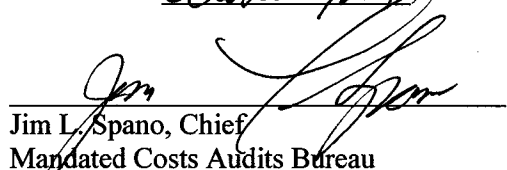
The district overstated its FY 1974-75 Winton Act base-year direct costs by \$22 during the audit period due to a calculation error. The district did not contest this audit finding.

In conclusion, the Commission on State Mandates should find that: (1) the SCO had authority to audit the district's FY 1999-2000 claim; (2) the SCO correctly reduced the district's FY 1999-2000 claim by \$251,743; (3) the SCO correctly reduced the district's FY 2000-01 claim by \$209,599; and (4) the SCO correctly reduced the district's FY 2001-02 claim by \$274,108.

IX. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on October 6, 2014 at Sacramento, California, by:



Jim L. Spano, Chief
Mandated Costs Audits Bureau
Division of Audits
State Controller's Office

Tab 3



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Associate Chancellor

Lahada College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno

April 9, 2004

Jim L. Spano
Chief, Compliance Audits Bureau
California State Controller's Office
P.O. Box 942850
300 Capitol Mall, Ste. 518
Sacramento, CA 95814

Re: San Mateo Community College District, Collective Bargaining Mandated Cost Audit

Dear Mr. Spano:

Thank you for your email. I did receive a package of spreadsheets from Christian Okoye. These are more legible than the fax that we had received. However, Raymond Chow has requested electronic versions of these spreadsheets from Mr. Okoye. In the conversation with Mr. Chow, Mr. Okoye at first stated that he didn't have electronic copies of them. When Mr. Chow pointed out that he had used a laptop when he was here, he then protested that we were asking for the spreadsheets so late, stated that we would lose the formatting if he emailed them to us and so we would get confused, and said that he was in the field for the next 2 weeks and could not send them to us before then. Mr. Chow responded requesting Mr. Okoye send them to us when he returned from the field, which would be after Mr. Chow's vacation anyway. Mr. Chow emailed Jim Venneman requesting he communicate this timeline to Mr. Okoye as well.

I have spent a fair amount of time reviewing the spreadsheets. The dollar amounts on these spreadsheets differ from the draft audit we received earlier. Per the fax, the numbers have been revised. The fax consisted of a cover sheet, a short letter and 8 pages of spreadsheets. The first spreadsheet recaps the three year's claims and shows what was allowed and what was disallowed. The next one summarizes all three years and shows that the district was allegedly overpaid \$723,453 by the state. However, this worksheet states that SMCCD was paid our entire claim for all three years. This is not true. We claimed \$1,090,686 but were only paid \$952,529. The alleged amount overpaid on the spreadsheet is incorrect.

Page 5 of the fax provides a breakdown of the unallowable salaries and benefits between those dollars that were not allowed because the state says we did not have supporting

documentation and those dollars that were not allowed because the state says we used the incorrect pay rate. This worksheet does not add up. A debit was added as a credit.

Pages 6 and 7 of the fax provides a schedule of allowed and unallowed salary & benefits based on the first area, lacking documentation. The total claimed for each year does not add up to the total on Page 3 of the fax, the summary of our claims. I am unable to determine what this spreadsheet does consist of. I have only reviewed 1999-2000 in depth so far. The totals by person do not match the totals we claimed, not all of the people we claimed are listed and one individual is listed that we did not claim. In addition, the claimed pay rates do not always match the claimed pay rates on pages 8-10.

Pages 8-10 break out the unallowed salary and benefits based on the second area, incorrect pay rate. For 1999-2000, there are two columns that are headed, "Claimed Pay Rate". It appears that the second one should be headed, "Audited Pay Rate." The difference in the rate has been inappropriately rounded to the nearest dollar. The allowable hours has also been inappropriately rounded to the nearest dollar. Again, only certain employees have been listed. Not all of the employees listed have differences in the payrates; many have no difference at all. I must assume that all of those not listed have payrates that are acceptable, or else were not audited and are thus acceptable.

I understand from a voice message from you to Greg Wedner that we will be receiving a revised draft audit in writing (not faxed). Please send us revised spreadsheets that tie out to the revised draft audit. I would like them in electronic form so that I may review them for errors more easily. The spreadsheets provided by Mr. Okoye do not give us sufficient information to determine what was allowed and what was disallowed and thus make it very difficult for us to formulate a response. Once we receive the draft audit, we may again request an extension so as to have time to review the spreadsheets properly. Thank you.

Sincerely,



Kathy Blackwood
Chief Financial Officer
San Mateo Community College District

Cc: Jim Venneman
Greg Wedner

Venneman, Jim

From: Venneman, Jim
Sent: Thursday, April 22, 2004 11:05 AM
To: 'blackwoodk@smccd.net'
Cc: Spano, Jim; Okoye, Christian
Subject: Response to your letter of April 6

Hi Kathy,

This message is intended to address each of the items included in your letter to us dated April 9 regarding the schedules faxed to you on April 6.

1. "Overstated payment by the state." True - Payments totaled \$952,529 for all three years. This has been corrected on revised Schedule I.
2. "Page 5 does not add up." True - column 2 (Incorrect Productive Hourly Rates) should show a total of \$5,956 instead of \$6,500. All other amounts on this page are correct.
3. Pages 6 & 7 - "The total claimed does not add up to total claimed per claim summary." True - the total claimed is for these employees only. The employees on this worksheet were judgmentally selected from the entire population of district employees as a sample for testing purposes.
4. "Pages 6 & 7 totals by person do not match the totals we claimed." True - there is an addition error of 87 cents.
5. Pages 6 & 7 - "Not all of the people we claimed are listed." True - as noted in #3 above, only the sample of employees judgmentally selected for testing is listed.
6. Pages 6 & 7 - "One individual is listed that we did not claim." False - all individuals listed were traced to the claim forms (see the Schedule of Allowable Hours and Allowable Salaries and Benefits that I sent to you today for a listing of your claim pages where individual employee costs were claimed).
7. "The claimed pay rates do not always match the claimed pay rates on pages 8-10." True - There is one difference in pay rate noted in FY 2000/2001 for E. Brenner, however, the difference in rate is irrelevant because no hours were deemed allowable for this employee.
8. Page 8- "There are two columns headed "Claimed Pay Rate." It appears that the second one should read "Audited Pay Rate." True.
9. Pages 8-10 - "The difference in pay rate has inappropriately been rounded to the nearest dollar." Result - By applying the actual dollars and cents increases the finding on page 8 from a credit of \$272 to a credit of \$205, a difference of \$67. The finding on page 9 increases from \$3,880 to \$4,030, a difference of \$50. The finding on page 10 decreases from \$2,348 to \$2,336, a difference of (\$12). The net result is that the findings for incorrect productive hourly rates increases by \$105.
10. Pages 8-10 - "The allowable hours has also been inappropriately rounded to the nearest dollar." Result - The allowable hours were rounded to the nearest hour. However, only two .5 hour differences were noted for two employees whose hours were already deemed unallowable on page 6, so the differences are irrelevant.
11. Pages 8-10 - "Again - only certain employees have been listed. I must assume that all of those not listed have pay rates that are acceptable, or else they were not audited and are thus acceptable." Result - The employees not listed were not audited and are thus allowable.

I hope that this information, along with the information that I just e-mailed to you a few minutes ago, will fully address all of your questions regarding the breakdown of the audit findings. If you have any additional questions or comments, please let me know.

Jim Venneman
Audit Manager

Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager

Venneman, Jim

blackwoodk@smccd.net
Spano, Jim; Okoye, Christian
Subject: Collective Bargaining Audit

Good morning Kathy,

I wanted to drop you a line to let you know that the revised audit report for the Collective Bargaining audit should be released sometime next week.

After we received your letter dated April 9, I reviewed the schedules that were faxed to you by Christian Okoye on April 6 and also reviewed every detail of the documentation for our audit findings to make doubly sure that all of the calculations and findings were correct. As a result of this review, allowable costs for the period of July 1, 1999 through June 30, 2002 total \$355,236 and unallowable costs total \$735,450.

I am faxing you copies of backup schedules for all of the finding amounts, as well as including the schedules as attachments (Excel spreadsheets) to this message.

Here is what you will be receiving:

Schedule of Allowable Hours and Allowable Salaries and Benefits --These schedules will detail each employee tested, the page numbers of your claim where their claimed costs were listed, and a detailed listing of allowable and unallowable costs and hours for each cost component of the claims. There are three pages - one for each year of the audit.

Schedule of Unallowable Salaries and Benefits - Productive Hourly Rate Differences - This schedule uses the allowable hours from the schedule described above and adjusts for any differences in productive hourly rates noted during the audit. This is a one-page schedule.

Changes in Allowable Costs - This page details how the total unallowable amount for the audit changed from the \$723,453 amount faxed to you on April 6 and the \$735,450 amount on the schedules that you are receiving today.

Schedule I - Summary of Program Costs - this schedule is identical to the one that will be included in the audit report.

Summary of Unallowable Salaries and Benefits - this schedule summarizes the unallowable amounts for each year of the audit for unallowable hours (insufficient documentation for hours claimed) and unallowable rates (productive hourly rate differences).

I am also sending you a separate message to address each individual item included in your letter to us dated April 6. If you have any questions or comments about any of these items, please contact me.

Jim Venneman

Audit Manager
Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager



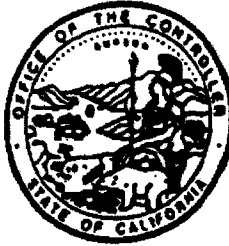
SMCCD CB Claims
Analysis.xls



SMCCCD Report
Summary schedule..



SMCCD S&B
Finding.xls



STEVE WESTLY

California State Controller

FACSIMILE COVER PAGE

This document is intended only for the use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable laws. If the recipient of this document is not the addressee (i.e., the intended recipient), you are hereby notified that you are strictly prohibited from reading, disseminating, distributing, or copying this document. If you have received this document in error, please notify the sender immediately by telephone, and we will provide further instructions about return or destruction of this document. Thank you.

To <i>KATHY BLACKWOOD</i>	Fax No. <i>650-574-6574</i>	Date <i>4/22/04</i>
Organization <i>SAN MATEO COMMUNITY COLLEGE DISTRICT</i>		
from <i>Jim VENNEMAN</i>	Telephone No. <i>916-322-9887</i>	No. of pages including cover <i>9</i>
Comments/Special Instructions		

As per my e-mail of today, there are the schedules that were included as attachments to my message.

IF THERE ARE PROBLEMS WITH THE COPIES RECEIVED, PLEASE NOTIFY <i>Jim</i>	TELEPHONE NO. <i>(Above)</i>
---	---------------------------------

STATE CONTROLLER'S SACRAMENTO OFFICE, Division of Audits FACSIMILE NUMBER: (916) 324-7223

☒ Original will not follow - already sent electronically @ 10:45 A.M. on 4/22/04.

☐ Original will follow:

- ☐ Regular Mail
- ☐ Federal Express
- ☐ Hand Delivery
- ☐ Certified Mail

California State Controller's Office
300 Capitol Mall, Suite 518
Sacramento, CA 95814-5879
(916) 324-8907

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Allowable Hours and Allowable Salaries & Benefits
Fiscal Year 1999-2000

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours	Claimed Hours
Greg Marvel	Cost of Negotiations - Rodda Act	30,601.87	0.00	0.00	460
	AFT Planning/Preparation	18,631.45	0.00	0.00	250
Claim pages	AFT Table Negotiations	2,594.51	2,594.51	39.00	39
2,4,5,6,7,8,9,11,12	CSEA Planning/Preparation	25,878.54	0.00	0.00	389
	CSEA Table Negotiations	1,064.41	997.89	15.00	16
	AFSCME Planning & Preparation	13,970.42	0.00	0.00	210
	AFSCME Table Neg.	798.31	488.94	7.50	12
	Contract Admin - Grievances	3,328.29	0.00	0.00	50
	Training Sessions	399.15	0.00	0.00	6
		<u>95,264.95</u>	<u>4,091.34</u>	<u>61.50</u>	<u>1,432</u>
G Petropoulos	Cost of Negotiations - Rodda Act	7,400.41	0.00	0.00	108
Claim pages 2,12	Training Sessions	411.13	0.00	0.00	6
		<u>7,811.54</u>	<u>0.00</u>	<u>0.00</u>	<u>114</u>
L Pontacq	Cost of Negotiations - Rodda Act	0.00	6,065.37	98.00	0
	AFT Planning/Preparation	11,511.82	6,931.85	112.00	186
Claim pages	AFT Table Negotiations	1,299.72	1,980.53	32.00	21
4,5,6,14	CSEA Planning/Preparation	7,798.33	7,798.33	126.00	126
	Training Sessions	185.87	0.00	0.00	3
		<u>20,795.54</u>	<u>22,776.08</u>	<u>368.00</u>	<u>336</u>
P Anderson	Cost of Negotiations - Rodda Act	17,979.48	0.00	0.00	290.50
	AFT Planning/Preparation	1,609.18	0.00	0.00	28
Claim pages	AFT Table Negotiations	1,671.07	1,671.07	27.00	27
2,4,6,11,15	Contract Admin - Grievances	17,948.54	868.48	14.00	290
	Training Sessions	371.35	0.00	0.00	6
		<u>39,579.62</u>	<u>2,537.55</u>	<u>41.00</u>	<u>639.50</u>
R Budnick	Cost of Negotiations - Rodda Act	8,498.61	5,106.05	82.50	105
	AFT Planning/Preparation	1,114.05	0.00	0.00	18
Claim pages	CSEA Planning/Preparation	1,052.16	0.00	0.00	17
3,4,6,9,14	AFSCME Planning & Preparation	928.37	0.00	0.00	15
	Training Sessions	123.78	0.00	0.00	2
		<u>9,718.97</u>	<u>5,106.05</u>	<u>82.50</u>	<u>157</u>
J Rivera (C.J.J Rivera)	AFT Release Time	13,794.85	1,435.30	36.00	346
Claim pages	AFSCME Planning & Preparation	837.26	0.00	0.00	21
5,8		<u>14,632.11</u>	<u>1,435.30</u>	<u>36.00</u>	<u>367</u>
E Brenner	AFT Release Time	14,574.16	0.00	0.00	330.9
claim page 5					
E Chandler	AFT Release Time	3,897.89	0.00	0.00	88.5
claim page 5					
G Goth	AFT Release Time	3,294.49	0.00	0.00	74.8
claim page 5					
J Gross	Training Sessions	179.03	0.00	0.00	4
claim page 14					
J Kirk	AFT Release Time	7,714.75	0.00	0.00	164.75
claim pages 5,11	Contract Admin - Grievances	46.83	0.00	0.00	1
		<u>7,761.58</u>	<u>0.00</u>	<u>0.00</u>	<u>165.75</u>
K Harer	AFT Release Time	14,895.22	1,279.09	31.00	361
claim page 5					
A Yancy	Cost of Negotiations - Rodda Act	3,313.66	0.00	0.00	88
	AFT Planning/Preparation	8,472.42	0.00	0.00	225
Claim pages	AFT Table Negotiations	1,468.55	1,468.55	39.00	39
3,4,6,7,8,9,10,11	CSEA Planning/Preparation	2,372.28	0.00	0.00	63
	CSEA Table Negotiations	790.76	0.00	0.00	21
	AFSCME Planning & Preparation	3,125.38	0.00	0.00	83
	AFSCME Table Neg.	686.82	0.00	0.00	18.5
	Contract Admin - Grievances	1,694.48	0.00	0.00	45
		<u>21,934.15</u>	<u>1,468.55</u>	<u>39.00</u>	<u>582.5</u>
Grand Totals		<u>254,337.25</u>	<u>38,693.96</u>	<u>659.00</u>	<u>4,578.15</u>

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Allowable Hours and Allowable Salaries & Benefits
Fiscal Year 2000-2001

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours	Claimed Hours
G Petropoulos Claim pages 2, 12	Negotiations Gen'l - Rodda Act	7,787.22	0.00	0.00	108
	Training Sessions	432.62	0.00	0.00	6
		<u>8,219.84</u>	<u>0.00</u>	<u>0.00</u>	<u>114</u>
L Pontacq Claim pages 3,4,5,6,11,13	Negotiations Gen'l - Rodda Act	10,851.64	17,304.93	240.00	150.5
	AFT Planning/Preparation	17,665.46	14,492.88	201.00	245
	AFT Table Negotiations	1,081.56	1,189.72	16.50	15
	CSEA Planning/Preparation	3,749.40	865.25	12.00	52
	Contract Admin - Grievances	144.21	0.00	0.00	2
	Training Sessions	432.62	0.00	0.00	6
		<u>33,924.89</u>	<u>33,852.78</u>	<u>469.50</u>	<u>470.5</u>
P Anderson Claim pages 2,4,5,7,10,11,14	Negotiations Gen'l - Rodda Act	16,928.63	0.00	0.00	260
	AFT Planning/Preparation	2,278.85	1,546.37	23.75	35
	AFT Table Negotiations	2,278.85	2,278.85	35.00	35
	CSEA Table Negotiations	878.99	878.98	13.50	13.5
	AFSCME Planning & Prep	16,733.30	3,841.50	59.00	257
	AFSCME Table Negotiations	1,139.43	292.99	4.50	17.5
	Contract Admin - Grievances	1,302.20	885.50	13.60	20
	Training Sessions	390.66	0.00	0.00	6
		<u>41,930.91</u>	<u>9,724.19</u>	<u>149.35</u>	<u>644</u>
J Rivera Claim page 5	AFT Release Time	<u>17,006.70</u>	<u>1,522.20</u>	<u>21.75</u>	<u>243</u>
E Brenner Claim page 4	AFT Planning/Preparation	<u>16,725.71</u>	<u>0.00</u>	<u>0.00</u>	<u>217</u>
E Chandler Claim page 4	AFT Release Time	<u>11,031.64</u>	<u>0.00</u>	<u>0.00</u>	<u>141</u>
G Goth Claim page 4	AFT Release Time	<u>16,407.96</u>	<u>0.00</u>	<u>0.00</u>	<u>195</u>
J Gross Claim page 13	Training Sessions	<u>283.43</u>	<u>0.00</u>	<u>0.00</u>	<u>6</u>
J Kirk Claim page 4	AFT Release Time	<u>8,340.83</u>	<u>0.00</u>	<u>0.00</u>	<u>105</u>
K Harer Claim page 5	AFT Release Time	<u>31,325.77</u>	<u>1,501.17</u>	<u>20.75</u>	<u>433</u>
A Weitzel Claim pages 3,6,9	Cost of Negotiations - Rodda Act	11,159.23	0.00	0.00	250
	AFT Planning/Preparation	10,623.58	0.00	0.00	238
	CSEA Planning/Preparation	7,677.55	0.00	0.00	172
	AFSCME Planning & Preparation	10,623.58	0.00	0.00	238
		<u>40,083.94</u>	<u>0.00</u>	<u>0.00</u>	<u>898</u>
Grand Totals		<u>225,281.62</u>	<u>46,600.34</u>	<u>661.35</u>	<u>3,466.50</u>

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Allowable Hours and Allowable Salaries & Benefits
Fiscal Year 2001-2002

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours	Claimed Hours
J Albanese	Negotiations Gen'l - Rodda Act	28,264.05	14,968.50	170.00	321
Claim pages	AFT Planning/Preparation	39,766.80	30,641.40	348.00	452
2,4,5,6,8,12	AFT Table Negotiations	6,647.78	6,647.77	75.50	75.5
	CSEA Planning/Preparation	25,974.75	704.40	8.00	295
	AFSCME Planning & Prep	22,628.85	880.50	10.00	257
	Contract Admin - Grievances	0.00	7,484.25	85.00	0
	Training Sessions	1,716.98	0.00	0.00	19.5
		125,031.01	61,326.62	686.50	1420
J Kirk	AFT Release Time	7,970.54	0.00	0.00	151.5
Claim page 4					
L Pontacq	Negotiations Gen'l - Rodda Act	8,177.86	6,133.39	79.50	108
Claim pages	AFT Planning/Preparation	15,429.92	15,429.92	200.00	200
2,3,6,8,10,12	CSEA Planning & Preparation	15,822.79	15,822.79	202.50	202.5
	AFSCME Planning & Prep	4,551.83	4,551.83	59.00	59
	Contract Admin - Grievances	231.45	0.00	0.00	3
	Training Sessions	1,504.42	0.00	0.00	19.5
		45,518.27	41,737.93	541.00	590
P Anderson	Negotiations Gen'l - Rodda Act	16,442.54	827.05	9.00	238
Claim pages	AFT Planning/Preparation	22,852.35	853.47	12.25	328
2,3,4,6,7,8,11, & 14	AFT Table Negotiations	5,280.22	3,727.44	53.50	75.5
	CSEA Planning & Preparation	16,851.56	4,180.31	60.00	239
	CSEA Table Negotiations	1,393.44	1,393.44	20.00	20
	AFSCME Planning & Prep	17,905.65	1,254.09	18.00	257
	AFSCME Table Negotiations	1,045.08	2,403.68	34.50	15
	Contract Admin - Grievances	1,393.44	522.54	7.50	20
	Training Sessions	1,358.60	0.00	0.00	19.5
		64,302.68	14,982.02	214.75	1210
L Avelar	Negotiations Gen'l - Rodda Act	1,532.78	836.08	12.00	22
Claim pages	AFT Table Negotiations	5,260.22	5,260.22	75.50	75.5
2,5,13	Training Sessions	104.51	0.00	0.00	1.5
		6,897.51	6,096.28	87.50	99
M Claire	Negotiations Gen'l - Rodda Act	1,532.78	766.48	11.00	22
Claim pages	AFT Table Negotiations	5,260.22	5,260.22	75.50	75.5
3,5,14	Training Sessions	840.57	0.00	0.00	13.5
		7,733.57	6,026.70	86.50	111
A Nichols	Training Sessions	834.17	0.00	0.00	18
Claim page 20					
J Rivera	AFT Release Time	15,950.32	1,749.90	37.75	344
Claim pages	Training Sessions	556.28	0.00	0.00	12
5,20		16,506.58	1,749.90	37.75	356
E Brenner	AFT Release Time	6,050.85	0.00	0.00	118.5
Claim page 5					
E Chandler	AFT Release Time	18,116.82	0.00	0.00	349.5
Claim pages	Training Sessions	932.84	0.00	0.00	18
4,19		19,049.66	0.00	0.00	367.5
G Goth	AFT Release Time	6,197.07	0.00	0.00	71.5
Claim page 4					
J Searle	AFT Release Time	7,982.55	0.00	0.00	105
Claim pages	Training Sessions	1,368.44	0.00	0.00	18
4,20		9,350.99	0.00	0.00	123
K Harer	AFT Release Time	7,980.03	1,808.29	37.75	188.5
Claim pages	Training Sessions	862.71	0.00	0.00	18
5,19		8,842.74	1,808.29	37.75	184.5
P Dreamer	Training Sessions	1,368.44	0.00	0.00	18
Claim page 19					
P Moran	AFT Release Time	4,297.44	0.00	0.00	65
Claim page 4					
R Thiele	Negotiations Gen'l - Rodda Act	1,672.53	0.00	0.00	22
Claim pages	AFT Release Time	7,944.54	0.00	0.00	104.5
3,4,5,21	AFT Table Negotiations	5,739.83	2,869.91	37.75	75.5
	Training Sessions	1,368.44	0.00	0.00	18
		16,725.34	2,869.91	37.75	220
V Clinton	Negotiations Gen'l - Rodda Act	1,672.53	0.00	0.00	22
Claim pages	AFT Release Time	2,204.70	0.00	0.00	29
3,4,5	AFT Table Negotiations	5,739.83	2,185.70	28.75	75.5
		9,617.06	2,185.70	28.75	128.5
Grand Totals		376,294.12	138,784.55	1,768.25	5,250.00

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 1999-2000

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	34.10	39.87	(5.77)	31.00	(178.87)	(37.56)	(216)
E Chandler	36.40	41.83	(5.43)	0.00	0.00	0.00	0
E Brenner	36.40	40.72	(4.32)	0.00	0.00	0.00	0
J Kirk	38.70	39.68	(0.98)	0.00	0.00	0.00	0
A Yancy	31.12	31.79	(0.67)	39.00	(26.13)	(5.49)	(32)
G Petropoulos	56.63	36.63	20.00	0.00	0.00	0.00	0
L Pontacq	51.15	51.15	0.00	368.00	0.00	0.00	0
P Anderson	51.15	51.15	0.00	41.00	0.00	0.00	0
R Budnick	51.15	51.15	0.00	82.50	0.00	0.00	0
J Rivera	32.95	32.76	0.19	36.00	6.84	1.44	8
G Goth	36.40	41.25	(4.85)	0.00	0.00	0.00	0
G Marvel	54.98	54.98	0.00	61.50	0.00	0.00	0
J Gross	36.99	22.90	14.09	0.00	0.00	0.00	0
							(240)

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2000-2001

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	59.79	42.09	17.70	20.75	367.28	77.13	444
G Petropoulos	59.59	61.96	(2.37)	0.00	0.00	0.00	0
E Brenner	63.70	40.33	23.37	0.00	0.00	0.00	0
P Anderson	53.81	53.81	0.00	149.35	0.00	0.00	0
J Gross	63.70	36.43	27.27	0.00	0.00	0.00	0
L Pontacq	59.59	54.31	5.28	469.50	2,478.96	520.58	3,000
J Rivera	57.84	35.81	22.03	21.75	479.15	100.62	580
E Chandler	64.66	42.28	22.38	0.00	0.00	0.00	0
J Kirk	65.64	40.69	24.95	0.00	0.00	0.00	0
G Goth	71.63	43.05	28.58	0.00	0.00	0.00	0
A Weitzel	36.89	36.89	0.00	0.00	0.00	0.00	0
							4,024

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2001-2002

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
E Brenner	42.19	45.88	(3.69)	0.00	0.00	0.00	0
K Harer	39.61	41.44	(1.83)	37.75	(69.08)	(14.51)	(84)
G Goth	71.63	47.25	24.38	0.00	0.00	0.00	0
E Chandler	42.83	43.92	(1.09)	0.00	0.00	0.00	0
L Avelar	57.58	57.58	0.00	87.50	0.00	0.00	0
L Pontacq	63.76	63.76	0.00	541.00	0.00	0.00	0
M Claire	57.58	57.58	0.00	86.50	0.00	0.00	0
P Anderson	57.58	57.58	0.00	214.75	0.00	0.00	0
J Albanese	88.05	88.05	0.00	696.50	0.00	0.00	0
A Nicholas	38.30	35.81	2.49	0.00	0.00	0.00	0
J Rivera	38.31	35.81	2.50	37.75	94.38	19.82	114
J Kirk	43.48	40.67	2.81	0.00	0.00	0.00	0
P Dreamer	62.83	51.16	11.67	0.00	0.00	0.00	0
J Searle	62.83	50.29	12.54	0.00	0.00	0.00	0
R Thiele	62.83	41.78	21.05	37.75	794.64	166.87	962
V Clinton	62.83	22.82	40.01	28.75	1,150.29	241.56	1,392
P Moran	54.64	9.25	45.39	0.00	0.00	0.00	0
							2,384

Changes in allowable costs:

FY 99/00

Greg Marvel	33.27	change in audited hours from 61 to 61.5 (per K. Blackwood)
L Pontacq	1,981.58	change in audited hours from 336 to 368 (Manager's review)
P Anderson	0.13	rounding (Manager's Review)
R Budnick	(30.69)	change in audited hours from 83 to 82.5 (per K. Blackwood)
K Harer	(9.00)	change in unallowable rate to dollars and cents (per K Blackwood)
A Yancy	(15.00)	change in unallowable rate to dollars and cents (per K Blackwood)
J Rivera	(8.00)	change in unallowable rate on PHR schedule (auditor error)
Related Indirect costs	<u>315.00</u>	
	<u>2,267.29</u>	

FY 00/01

L Pontacq	(72.10)	change in audited hours from 470.5 to 469.5 (Manager's review)
P Anderson	6,201.42	change in audited hours from 54.1 to 149.35 (auditor's error)
K Harer	9.00	change in unallowable rate to dollars and cents (per K Blackwood)
L Pontacq	(153.00)	change in unallowable rate to dollars and cents (per K Blackwood) & audited hours
Related Indirect costs	<u>825.00</u>	
	<u>6,810.32</u>	

FY 01/02

J Albanese	(16,364.06)	change audited hours from 729.25 to 696.50 (Mgr review) & eliminate 21% applied benefit rate (auditor error)
L Pontacq	0.37	rounding (Manager's review)
P Anderson	(2,159.82)	change in audited hours from 245.75 to 214.75 (Manager's review)
M Claire	209.16	change in audited hours from 83.5 to 86.5 (Manager's review)
K Harer	(8.00)	change in unallowable rate to dollars and cents (Per K Blackwood)
J Rivera	23.00	change in unallowable rate to dollars and cents (Per K Blackwood)
R Thiele	(2.00)	change in unallowable rate to dollars and cents (Per K Blackwood)
V Clinton	(49.00)	change in allowable hours per audit - auditor error on PHR schedule only
Related Indirect costs	<u>(2,724.00)</u>	
	<u>(21,074.35)</u>	

Grand Total	<u>(11,996.74)</u>
-------------	--------------------

Audit Adjustments per C. Okoye faxed schedule	(723,453)
Additions to audit adjustments noted above	<u>(11,997)</u>
	<u>(735,450)</u>

**Schedule 1 -
Summary of Program Costs
July 1, 1999 through June 30, 2002**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>	<u>Reference</u>
<u>July 1, 1999 through June 30, 2000</u>				
Component activities G1 through G3:				
Salaries and benefits	\$ 268,830	\$ 53,427	\$ (215,403)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	-	-	-	
Subtotals	268,830	53,427	(215,403)	
Less Adjusted base-year direct costs	(35,841)	(35,841)	0	
Total Increased direct costs G1 through G3	232,989	17,586	(215,403)	
Component activities G4 through G7:				
Salaries and benefits	40,003	40,003	-	
Materials and supplies	1,568	137	(1,431)	
Travel	355	355	-	
Contracted services	272	272	-	
Total Increased direct costs G4 through G7	42,198	40,767	(1,431)	
Total increased direct costs G1 through G7	275,187	58,353	(216,834)	
Indirect costs	44,316	9,407	(34,909)	
Total costs	\$ 319,503	67,760	\$ (251,743)	
Less amount paid by the State		(319,503)		
Allowable costs claimed in excess (less than) amount paid		\$ (251,743)		
<u>July 1, 2000 through June 30, 2001</u>				
Component activities G1 through G3:				
Salaries and benefits	\$ 271,389	\$ 88,683	\$ (182,706)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	17,800	17,800	0	
Subtotals	289,189	106,483	(182,706)	
Less Adjusted base-year direct costs	(37,310)	(37,310)	0	
Total Increased direct costs G1 through G3	251,879	69,173	(182,706)	
Component activities G4 through G7:				
Salaries and benefits	17,585	17,585	-	
Materials and supplies	3,702	-	(3,702)	
Travel	-	-	-	
Contracted services	300	300	-	
Total Increased direct costs G4 through G7	21,587	17,885	(3,702)	
Total increased direct costs G1 through G7	273,466	87,058	(186,408)	
Indirect costs	35,189	11,997	(23,192)	
Total costs	\$ 308,655	99,055	\$ (209,600)	
Less amount paid by the State		(308,655)		
Allowable costs claimed in excess (less than) amount paid		\$ (209,600)		
<u>July 1, 2001 through June 30, 2002</u>				
Component activities G1 through G3:				
Salaries and benefits	\$ 399,162	\$ 159,249	\$ (239,913)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	9,500	9,500	-	
Subtotals	408,662	168,749	(239,913)	
Less Adjusted base-year direct costs	(37,839)	(37,839)	-	
Total Increased direct costs G1 through G3	370,823	130,910	(239,913)	
Component activities G4 through G7:				
Salaries and benefits	32,265	32,265	-	
Materials and supplies	898	898	-	
Travel	-	-	-	
Contracted services	-	-	-	
Total Increased direct costs G4 through G7	33,163	33,163	-	
Total increased direct costs G1 through G7	403,986	164,073	(239,913)	
Indirect costs	58,542	24,348	(34,194)	
Total costs	\$ 462,528	188,421	\$ (274,107)	
Less amount paid by the State		(324,371)		
Allowable costs claimed in excess (less than) amount paid		\$ (135,950)		

Schedule 1 -(continued)
Summary of Program Costs
July 1, 1999 through June 30, 2002

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>Summary: July 1, 1999 through June 30, 2002</u>			
Total increased direct costs G1 through G7	\$ 952,639	\$ 309,484	\$ (643,155)
Indirect Costs	138,047	45,752	(92,295)
Total Costs	<u>\$ 1,090,686</u>	355,236	\$ (735,450)
Less amount paid by the State		<u>(952,529)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (597,293)</u>	

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Summary of Unallowable Salaries and Benefits
 Fiscal Years 1999-2000 through 2001-2002

Fiscal Year	Unallowable Hours	Unallowable Rates	Totals
1999-2000	\$ (215,643)	\$ 240	\$(215,403)
2000-2001	(178,682)	(4,024)	(182,706)
2001-2002	(237,529)	(2,384)	(239,913)
Totals	<u>\$ (631,854)</u>	<u>\$ (6,168)</u>	<u>\$(638,022)</u>

Tab 4

Venneman, Jim

From: Blackwood, Kathy [blackwoodk@smccd.net]
Sent: Monday, April 26, 2004 12:08 PM
To: jvenneman@sco.ca.gov
Cc: jspano@sco.ca.gov; cokoye@sco.ca.gov; Keller, James; Greg Wedner; Chow, Raymond
Subject: RE: Response to your letter of April 6

Jim-

I have reviewed the spreadsheets you sent. They do help explain the previous spreadsheets, but I still have some problems. The amounts disallowed on SMCCD CB Claims Analysis by activity type do not match the amounts on your summary spreadsheet, SMCCD Report Summary Schedule 1.

According to your summary, all of our claims for contract administration, grievances and contract review were allowed. But on the Claims Analysis spreadsheet, some of our claims were disallowed. Which is it?

Based on your earlier explanation, I understand that you selected some employees whose time we claimed to test. All others were accepted for our claimed amount. That explains why the claimed amounts on your spreadsheets do not tie to our total claims. That being the case, I am forced to tie out the disallowed amounts, since the claimed amounts do not tie. I can see that your two schedules of allowed salaries and benefits and allowed productive rates tie together in the spreadsheet, SMCCD S&B findings, and that matches the amounts on your summary spreadsheet, SMCCD Report Summary Schedule 1, but only in the gross amounts and not by activity type.

I really need you to give us spreadsheets that tie to one another and clearly state exactly which claims and activities were disallowed. It is really difficult to prepare a response to this information. I await revised spreadsheets.

Kathy Blackwood
Chief Financial Officer
San Mateo Community College District

Venneman, Jim

From: Venneman, Jim
Sent: Tuesday, April 27, 2004 4:08 PM
To: 'blackwoodk@smccd.net'
Cc: Spano, Jim; Okoye, Christian
Subject: Revised Spreadsheets

Hi Kathy,

I read over your note this morning and quickly realized that I neglected to spread out the allowable and unallowable amounts for the audit between claim components (in this case - cost of negotiations and contract administration). Thanks for pointing this out.

I have prepared a spreadsheet that breaks down the allowable and unallowable costs per tested employee per claim component for each of the three fiscal years under audit. You will find that the Totals (totals before adding in productive hourly rate differences) for "Salaries and Benefits Claimed" and "Allowable Costs" tie directly to the Schedule of Allowable Hours and Allowable Salaries and Benefits that I sent you last week. The Grand Totals of unallowable costs will tie directly to revised Schedule 1 amounts. There were a few rounding adjustments made to Schedule 1 when eliminating the cents.

Attached is the spreadsheet entitled "Component Breakdown" as well as a revised Schedule 1. The changes made to Schedule 1 for the columns "Allowable per Audit" and "Audit Adjustments" per claim component will appear in the final version of the audit report. The total allowable and unallowable costs for the three-year audit period did not change.

Please let me know if I can provide additional assistance with the audit findings. Incidentally, the revised draft audit report was issued effective April 21, 2004, and was sent to Ron Galatolo via Certified Mail.



CCD Component - SMCCCD Report
Breakdown.xls summary schedule...

Jim Venneman

Audit Manager
Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Allowable and Unallowable Salaries & Benefits per Claim Component
Fiscal Year 1999-2000

Name	Component	S&B Claimed	Allowable Costs	Unallowable Costs
Greg Marvel	Cost of Negotiations	91,539.51	4,091.34	87,448.17
	Contract Administration	3,725.44	0.00	3,725.44
		<u>95,264.95</u>	<u>4,091.34</u>	<u>91,173.61</u>
G. Petropoulos	Cost of Negotiations	7,400.41	0.00	7,400.41
	Contract Administration	411.13	0.00	411.13
		<u>7,811.54</u>	<u>0.00</u>	<u>7,811.54</u>
L Pontacq	Cost of Negotiations	20,609.87	22,776.08	(2,166.21)
	Contract Administration	185.67	0.00	185.67
		<u>20,795.54</u>	<u>22,776.08</u>	<u>(1,980.54)</u>
P Anderson	Cost of Negotiations	21,259.73	1,671.07	19,588.66
	Contract Administration	18,319.89	866.48	17,453.41
		<u>39,579.62</u>	<u>2,537.55</u>	<u>37,042.07</u>
R Budnick	Cost of Negotiations	9,593.19	5,106.05	4,487.14
	Contract Administration	123.78	0.00	123.78
		<u>9,716.97</u>	<u>5,106.05</u>	<u>4,610.92</u>
J Rivera	Cost Of Negotiations	<u>14,632.11</u>	<u>1,435.30</u>	<u>13,196.81</u>
E Brenner	Cost Of Negotiations	<u>14,574.16</u>	<u>0.00</u>	<u>14,574.16</u>
E Chandler	Cost Of Negotiations	<u>3,897.89</u>	<u>0.00</u>	<u>3,897.89</u>
G Goth	Cost Of Negotiations	<u>3,294.49</u>	<u>0.00</u>	<u>3,294.49</u>
J Gross	Contract Administration	<u>179.03</u>	<u>0.00</u>	<u>179.03</u>
J Kirk	Cost of Negotiations	7,714.75	0.00	7,714.75
	Contract Administration	46.83	0.00	46.83
		<u>7,761.58</u>	<u>0.00</u>	<u>7,761.58</u>
K Harer	Cost of Negotiations	<u>14,895.22</u>	<u>1,279.09</u>	<u>13,616.13</u>
A Yancy	Cost of Negotiations	20,239.67	1,468.55	18,771.12
	Contract Administration	1,694.48	0.00	1,694.48
		<u>21,934.15</u>	<u>1,468.55</u>	<u>20,465.60</u>
Totals:	Cost of Negotiations	229,651.00	37,827.48	191,823.52
	Contract Administration	24,686.25	866.48	23,819.77
		<u>254,337.25</u>	<u>38,693.96</u>	<u>215,643.29</u>
Plus: Unallowable Productive Hourly Rates (from Productive Hourly Rate Differences Sch.)				
	Cost of Negotiations	n/a	239.77	(239.77)
	Contract Administration	n/a	0.00	0.00
			<u>239.77</u>	<u>(239.77)</u>
Grand Totals	Cost of Negotiations	229,651.00	38,067.25	191,583.75
	Contract Administration	24,686.25	866.48	23,819.77
		<u>254,337.25</u>	<u>38,933.73</u>	<u>215,403.52</u>

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Allowable and Unallowable Salaries & Benefits per Claim Component
Fiscal Year 2000-2001

Name	Component	S&B Claimed	Allowable Costs	Unallowable Costs
G Petropoulos	Cost Of Negotiations	7,787.22	0.00	7,787.22
	Contract Administration	432.62	0.00	432.62
		8,219.84	0.00	8,219.84
L Pontacq	Cost Of Negotiations	33,348.06	33,852.78	(504.72)
	Contract Administration	576.83	0.00	576.83
		33,924.89	33,852.78	72.11
P Anderson	Cost Of Negotiations	40,238.05	8,838.89	31,399.36
	Contract Administration	1,892.86	885.50	807.36
		41,930.91	9,724.19	32,206.72
J Rivera	Cost Of Negotiations	17,006.70	1,522.20	15,484.50
E Brenner	Cost Of Negotiations	16,725.71	0.00	16,725.71
E Chandler	Cost Of Negotiations	11,031.64	0.00	11,031.64
G Goth	Cost Of Negotiations	16,407.96	0.00	16,407.96
J Gross	Contract Administration	283.43	0.00	283.43
J Kirk	Cost Of Negotiations	8,340.83	0.00	8,340.83
K Herer	Cost Of Negotiations	31,325.77	1,501.17	29,824.60
A Weitzel	Cost Of Negotiations	40,083.94	0.00	40,083.94
Totals:	Cost Of Negotiations	222,295.88	45,714.84	176,581.04
	Contract Administration	2,985.74	885.50	2,100.24
		225,281.62	46,600.34	178,681.28
Plus: Unallowable Productive Hourly Rates (from Productive Hourly Rates Differences Sch.)				
	Cost of Negotiations	n/a	(4,023.72)	4,023.72
	Contract Administration	n/a	0.00	0.00
			(4,023.72)	4,023.72
	Cost of Negotiations	222,295.88	41,691.12	180,604.76
	Contract Administration	2,985.74	885.50	2,100.24
Grand Total - Salaries & Benefits Findings		225,281.62	42,576.62	182,705.00

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Allowable and Unallowable Salaries & Benefits per Claim Component
Fiscal Year 2001-2002

Name	Component	S&B Claimed	Allowable Costs	Allowable Hours
J Albanese	Cost Of Negotiations	123,314.03	53,842.57	69,471.48
	Contract Administration	1,716.98	7,484.25	(5,767.27)
		125,031.01	61,326.82	63,704.19
J Kirk	Cost Of Negotiations	7,970.54	0.00	7,970.54
L Pontacq	Cost Of Negotiations	43,782.40	41,737.93	2,044.47
	Contract Administration	1,735.87	0.00	1,735.87
		45,518.27	41,737.93	3,780.34
P Anderson	Cost Of Negotiations	81,550.84	14,439.48	67,111.36
	Contract Administration	2,752.04	522.54	2,229.50
		84,302.88	14,962.02	69,340.86
L Avelar	Cost Of Negotiations	6,793.00	6,096.28	696.72
	Contract Administration	104.51	0.00	104.51
		6,897.51	6,096.28	801.23
M Claire	Cost Of Negotiations	6,793.00	6,026.70	766.30
	Contract Administration	940.57	0.00	940.57
		7,733.57	6,026.70	1,706.87
A Nicholls	Contract Administration	834.17	0.00	834.17
J Rivera	Cost Of Negotiations	15,950.32	1,749.90	14,200.42
	Contract Administration	556.26	0.00	556.26
		16,506.58	1,749.90	14,756.68
E Brenner	Cost Of Negotiations	6,050.85	0.00	6,050.85
E Chandler	Cost Of Negotiations	18,116.82	0.00	18,116.82
	Contract Administration	932.84	0.00	932.84
		19,049.66	0.00	19,049.66
G Goth	Cost Of Negotiations	6,197.07	0.00	6,197.07
J Searle	Cost Of Negotiations	7,982.55	0.00	7,982.55
	Contract Administration	1,368.44	0.00	1,368.44
		9,350.99	0.00	9,350.99
K Harer	Cost Of Negotiations	7,980.03	1,809.29	6,170.74
	Contract Administration	862.71	0.00	862.71
		8,842.74	1,809.29	7,033.45
P Dreamer	Contract Administration	1,368.44	0.00	1,368.44
P Moran	Cost Of Negotiations	4,297.44	0.00	4,297.44
R Thiele	Cost Of Negotiations	15,358.90	2,869.91	12,488.99
	Contract Administration	1,368.44	0.00	1,368.44
		16,725.34	2,869.91	13,855.43
V Clinton	Cost Of Negotiations	9,617.06	2,185.70	7,431.36
Totals:	Cost Of Negotiations	361,752.85	130,757.76	230,995.09
	Contract Administration	14,541.27	8,006.79	6,534.48
		376,294.12	138,764.55	237,529.57
Plus: Unallowable Productive Hourly Rates (from Productive Hourly Rates Differences Sch.)				
	Cost of Negotiations	n/a	(2,384.00)	2,384.00
	Contract Administration	n/a	0.00	0.00
			(2,384.00)	2,384.00
	Cost of Negotiations	361,752.85	128,373.76	233,379.09
	Contract Administration	14,541.27	8,006.79	6,534.48
Grand Total - Salaries and Benefits Findings		376,294.12	136,380.55	239,913.57
Totals for all three fiscal years audited		855,912.99	217,890.90	638,022.09

**Schedule I -
Summary of Program Costs
July 1, 1999 through June 30, 2002**

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>	<u>Reference</u>
July 1, 1999 through June 30, 2000				
Component activities G1 through G3:				
Salaries and benefits	\$ 268,830	\$ 77,247	\$ (191,583)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	-	-	-	
Subtotals	268,830	77,247	(191,583)	
Less Adjusted base-year direct costs	(35,841)	(35,841)	0	
Total Increased direct costs G1 through G3	232,989	41,406	(191,583)	
Component activities G4 through G7:				
Salaries and benefits	40,003	16,183	(23,820)	
Materials and supplies	1,568	137	(1,431)	
Travel	355	355	-	
Contracted services	272	272	-	
Total Increased direct costs G4 through G7	42,198	16,947	(25,251)	
Total increased direct costs G1 through G7	275,187	58,353	(216,834)	
Indirect costs	44,316	9,407	(34,909)	
Total costs	\$ 319,503	67,760	\$ (251,743)	
Less amount paid by the State		(319,503)		
Allowable costs claimed in excess (less than) amount paid		\$ (251,743)		
July 1, 2000 through June 30, 2001				
Component activities G1 through G3:				
Salaries and benefits	\$ 271,389	\$ 90,784	\$ (180,605)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	17,800	17,800	0	
Subtotals	289,189	108,584	(180,605)	
Less Adjusted base-year direct costs	(37,310)	(37,310)	0	
Total Increased direct costs G1 through G3	251,879	71,274	(180,605)	
Component activities G4 through G7:				
Salaries and benefits	17,585	15,485	(2,100)	
Materials and supplies	3,702	-	(3,702)	
Travel	-	-	-	
Contracted services	300	300	-	
Total Increased direct costs G4 through G7	21,587	15,785	(5,802)	
Total increased direct costs G1 through G7	273,466	87,059	(186,407)	
Indirect costs	35,189	11,997	(23,192)	
Total costs	\$ 308,655	99,056	\$ (209,599)	
Less amount paid by the State		(308,655)		
Allowable costs claimed in excess (less than) amount paid		\$ (209,599)		
July 1, 2001 through June 30, 2002				
Component activities G1 through G3:				
Salaries and benefits	\$ 399,162	\$ 165,783	\$ (233,379)	
Materials and Supplies	-	-	-	
Travel	-	-	-	
Contracted services	9,500	9,500	-	
Subtotals	408,662	175,283	(233,379)	
Less Adjusted base-year direct costs	(37,839)	(37,839)	-	
Total Increased direct costs G1 through G3	370,823	137,444	(233,379)	
Component activities G4 through G7:				
Salaries and benefits	32,265	25,730	(6,535)	
Materials and supplies	898	898	-	
Travel	-	-	-	
Contracted services	-	-	-	
Total Increased direct costs G4 through G7	33,163	26,628	(6,535)	
Total increased direct costs G1 through G7	403,986	164,072	(239,914)	
Indirect costs	58,542	24,348	(34,194)	
Total costs	\$ 462,528	188,420	\$ (274,108)	
Less amount paid by the State		(324,371)		
Allowable costs claimed in excess (less than) amount paid		\$ (135,951)		

Schedule 1 -(continued)
Summary of Program Costs
July 1, 1999 through June 30, 2002

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustments
<u>Summary: July 1, 1999 through June 30, 2002</u>			
Total increased direct costs G1 through G7	\$ 952,639	\$ 309,484	\$ (643,155)
Indirect Costs	138,047	45,752	(92,295)
Total Costs	<u>\$ 1,090,686</u>	355,236	\$ (735,450)
Less amount paid by the State		(952,529)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (597,293)</u>	

Tab 5

Mandated Cost Information

Collective Bargaining Reimbursable Costs by Component:

1. Determining Bargaining Units & Exclusive Representation
2. Election of Unit Representation
- ✓ 3. **Cost of Negotiations**
4. **Impasse Proceedings**
- ✓ 5. **Contract Administration**
6. **Unfair Labor Practice charges**

3. Cost of Negotiations:

1. Receipt of union's initial contract proposal.
2. Related Public hearings.
3. Copies of the employer's proposed and final contracts for public information.
4. District proposal development and presentation.
5. Negotiating contract.
 - a. All personnel involved in planning for negotiations.
 - b. Up to 5 management team members per unit per negotiation session, plus secretary and a consultant.
 - c. All support costs; secretarial, accounting, data processing, etc.
 - d. Up to 5 substitutes for unit representatives per unit per negotiation session but not for planning sessions.
No limit for planning and preparation session.
 - e. Contracted services; limit \$100 per hour plus expenses for consultants.
 - f. Materials and printing.

Required documentation:

- Time log sheets for employees.
- List of substitutes, negotiation session, dates and times and name of personnel for whom they substituted.
- Itemized services, materials, supplies and invoices for contracted services.
- Group time and activity log sheet (sign in sheets) with date and length of meeting.

4. Impasse:

1. Mediation:
Same requirement as negotiating contract, plus facilities rental if any (outside the district's building).
2. Fact-finding:
 - a. District's representatives panel.
 - b. Cost of developing data required by fact-finding panel
 - c. Materials, printing and supplies.

Required documentation:

- Time log sheets for employees
- Itemize services (if outside contracted services are hired) and supplies.
- Invoices for facilities / contracted services.

5. Contract Administration:

1. Training on contract

- a. "Reasonable " number (but no limit) of contract administration training sessions for supervisory / management only (not union employees).
Must separate from other meeting agenda-- for contract training only.
- b. Support and preparation for training costs; materials and supplies needed for training.

2. Grievances

- a. College administrator time responding to initial contract grievance.
- b. District Office staff time; attempting to settle grievance, substitutes for district employees to the meeting.
- c. Time spent by management in planning responses, fact-finding to grievance.
- d. Contracted services if hired to respond to grievance.
- e. Materials and supplies.

Required documentation

- Time sheets for grievance
- Sign in sheets for group training for employee time.
(name list, estimated time for reading an e-mail training materials).
- Itemized services, materials and supplies.
- Invoices for contracted services and other expenses.
- Meeting agendas, dates, times and sign-up sheets.
- Dates of hearing.
- List of substitutes and employer witness by title, including hearing dates and times.

6. Unfair Labor Practice Charges

- a. Cost of substitutes hired for replacement.
- b. Salaries and benefits of district employer representatives and related contracted services if any.
- c. One transcript for each hearing.
- d. printing cost and supplies.
- e. Witness fees if any, (Must be called by employer)

Required documentation

- Time and activity log sheets and sign-in sheets for employee time.

6. Unfair Labor Practice Charges

- Itemized services, materials and supplies.
- Invoices for contracted services and expenses.
- Meeting agendas, dates, times and sign-up sheets.
- Dates of hearing.
- List of substitutes and employer witness by title, including hearing dates and times.

Tab 6

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

5470 (2)
3D-4/18
W315

E-MAIL NOTIFICATION MEMO

Stevens, Su.
Friday, May 02, 2000 8:25 AM
Chow, Raymond
RE: 1999 - 2000 Mandated Cost Reimbursement

3D 4/18 K

the information from me for the 99-00 Mandated Cost Reimbursement:
11/9/99 - Meeting on Faculty Complaint (with John Kirk and Jim Culp) - 1 hour
11/23/99 - Writing of Report on Meeting & Response to Culp - 2 hours
3/2/00 - Meeting with English Faculty over Complaint - 1 hour
Thanks for your work on this, Raymond!
Stevens

-----Original Message-----

From: Chow, Raymond
Sent: Tuesday, May 02, 2000 9:09 AM
To: Managers
Cc: Chaika, Kathy; Mitchell, Tarnie L.; Yancey, Allyson
Subject: 1999 - 2000 Mandated Cost Reimbursement

Thank you all for your support and information, then we could celebrate for another successful year of claiming mandated cost. Your great help to provide me all the time sheet, e-mail, spreadsheet and claim related material that makes the final claims to be the best among the years. Thanks again for your contribution!

The District has the opportunity to recover from the State most of the cost related to negotiations, labor contract administration, grievances, training, discipline procedures, unfair labor practice charges, arbitration and hearing etc... To claim our expenses related to the above costs, we need to fill reimbursement claim along with the necessary document. Therefore your involvement is important and always has a positive effect on the District wide revenue.

✓ For 1999-2000 fiscal year, if you have participated in any of the activity stated above. Please help us take this opportunity to recover costs by sending me the following information.

1. Date & time for any of the above activities.
2. Few words that identifies the type of activity.

For example.

10/5/99, 1:20-2:15, District Office regarding XXXX grievance

11/7/99, 2:15-3:00, District Board Room, manager training for new XXX labor contract

For your information, you could e-mail me your time sheet, spreadsheet or fill in the attached time sheet and send that to me.

Thanks advance for your involvement.

<< File: Time Sheet -Coll. Bargain.xls >> << File: CBTIME INFORMATION.xls >>

PSSC 3D-4/1-3

Tab 7

7/13

99-00

**San Mateo County Community College District
Collective Bargaining Time Log Sheet**

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supply/etc (Itemize)	Supply Costs (If any)
General	General 1/2 hour per week	26		G
07/01/99	AFT release time call fr Kaplan, emails to Marvel, colleges	3		
07/06/99	Unit Summer banking file and JV work/Spring recalc	3		
07/07/99	UB file, JV/Chandler release question; Bub Bob etc	5		
07/13/99	College discussions re banking and aft release	4		
07/15/99	Bob, Bub, Greg meeting re AFT contract	2		
07/19/99	UB/AFT release work	2		
07/21/99	discussions w/Ray and Ron re mandated costs	1		G
Aug	AFT contract within final budget/transfer/setup	35		
Aug	Closing work on 96 AFT retirement incentive plan balance	3		
09/10/99	cost out all units started	2		
09/14/99	unit banking summer distributed	1.5		
09/21/99	prepare UB journal; cost out benefits, files	7		
09/27/99	labor cost out project/unit	21		
Sep/Oct	finish up cost out unit costs/reports	15		
Oct/Nov	Reorg discussions/planning re CSEA	(10)		c
Oct 9+	Historical recap of Staff Development--all parts	(30)		c
Oct	Breslin UB matters	2		
Nov	Class Staff Development re use of accounts	(5)		c
Dec	Recalc work on benefit cap costs figures	(25)		c
01/01/00	January Steidel UB matter	1		
01/18/00	Flex day work	2		G
01/24/00	Fall UB work; reports; cost out; jv	14		
01/31/00	Bob V here--discuss general negotiations	1		G
Jan	CSEA reclass costout/transfer	(30)		c
March	Chowenhill UB account problem (thru June)	15		

7/13

04/04/00	CSEA/Ron re reorg	2		c
04/05/00	reorg work re classifications/personnel-mgmt vs CSEA	21		c
04/01/00	Mangan UB matter	1		
04/06/00	Biederman UB	3		
04/12/00	AFT	5		
04/23/00	AFT homework, information	1		
04/26/00	AFT	5		
05/03/00	AFT	5		
05/10/00	AFT	5		
05/17/00	AFT homework, information (meeting cancelled)	3		
05/31/00	AFT	4		
06/05/00	request UB spring reports/availability/ITS	1		
06/07/00	CSEA Chaika Budget Director work Stores/Techs	3		c
06/12/00	AFT	4		
06/13/00	AFT homework	3		
06/16/00	email on AFT release costs	0.5		
06/21/00	AFT	4		
06/22/00	AFT homework	2		
June	Spring UB reports, files, JV, Yearend adjs	30		

Signature: *H. Pontag*
 Title: Director of Budgets

342

DIST / CSM / CAN / SKY
 (Circle one)

Please return form to Raymond Chow at District Office by August 1 each year

Tab 8

Okoye, Christian

From: Okoye, Christian
Sent: Wednesday, May 28, 2003 10:47 AM
To: 'chow@smccd.net'
Subject: Request for supporting documents; Travel, Printing, postage, Legal Service, Consultant Service, Material and Supplies.

Dear Mr. R. Chow,

Please provide us with source documentation with which to support the attached cost categories that were claimed under the collective bargaining program during the period of July 1, 1999 through June 30, 2002. Your prompt response will highly appreciated.

Thanks.

Christian Okoye
Audit Specialist
State Controller's Office
Sacramento, CA 95814
(916) 327-5005



Data request.xls

San Mateo County Community College District
Legislatively Mandated Costs for Collective Bargaining Program
Request for Supporting Documentation for the following cost Categories
July 1, 1999 through June 30, 2002

<u>Fiscal Year Period</u>	<u>Cost Category</u>	<u>Amount Claimed</u>
1999/2000	Travel	\$354.70
	Training	\$137.00
	Printing	\$960.00
	Postage	\$32.00
	Supplies & Materials	\$438.76
	Legal Service	\$272.05
2000/2001	Printing	\$1,565.25
	Postage	\$214.29
	Supplies & Materials	\$1,992.34
	Legal Service	\$300.00
	AFT Planning/Preparation	Consultant-G Marvel 53hrs @ \$100
		\$5,300.00
	AFT Table Negotiation 11 Sessions)	Consultant-G Marvel 12hrs @ \$100
		\$1,200.00
	CSEA Table Negotiations)	Consultant-G. Marvel 6hrs @ \$100
		\$600.00
AFSCME Planning & Preparation)	Consultant-G. Marvel 54hrs @ \$100	\$5,400.00
	AFSCME Table NEgotiation)	Consultant-G. Marvel 14hrs @ \$100
		\$1,400.00
2001/2002	Travel	\$486.56
	Supplies & Materials	\$411.91
	Legal Service (Glaser & Associates)	\$9,500.00

Tab 9



San Mateo County Community College District

3401 CSM Dr. San Mateo, CA 94402

650-358-6742

Accounting Office

May 22, 2003

Mr. Christian Okoye
State of California
Division of Audits
300 Capitol Mall, Suite 518
P.O. Box 942850
Sacramento, CA 95814

RE: 99-00, 00-01 and 01-02 audit

Dear Mr. Okoye:

I would like to appreciate your exceptional patience and thanks for all your information that you have provided to me for the last few weeks regarding to the general questions related to Mandated Cost Reimbursement, and please find attached supporting document for the above audited years.

If you have any questions or concerns, please feel free to contact me at 650-358-6742.

Thank you.

Best regards,

Raymond Chow
Chief Accountant

Enclosures

C: File

Tab 10



S41100

KATHLEEN CONNELL
CONTROLLER OF THE STATE OF CALIFORNIA
DIVISION OF ACCOUNTING AND REPORTING

JANUARY 22, 2002

BOARD OF TRUSTEES
SAN MATEO CO COMM COL DIST
SAN MATEO COUNTY
3401 COLLEGE OF SAN MATEO DR
SAN MATEO CA 94402

DEAR CLAIMANT:

RE: COLLECTIVE BARGAIN CH 961/75

WE HAVE REVIEWED YOUR 1999/2000 FISCAL YEAR REIMBURSEMENT CLAIM FOR
THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR
REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	319,503.00
CLAIM AMOUNT APPROVED	319,503.00
LESS PRIOR PAYMENT: SCHEDULE NO. MA91210E PAID 03-09-2000	338,031.00

AMOUNT DUE STATE	\$ 18,528.00
	=====

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 18,528.00 WITHIN 30
DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S
OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850,
SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO
REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET
THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE
MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART
AT (916) 323-0766 OR IN WRITING AT THE ABOVE ADDRESS.

SINCERELY,

Ginny Brummels
GINNY BRUMMELS,
MANAGER

LOCAL REIMBURSEMENT SECTION
P.O. BOX 942850 SACRAMENTO, CA 94250-5875

LRSF086

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
ACCOUNTS RECEIVABLE'S COLLECTIONS

05/25/06
10:14:15

PAYEE NBR: S41100 NAME: SAN MATEO CO COMM COL DIST PGM NBR: 11
CHAPTER: 6110-295-0001-1999 PGM: COLLECTIVE BARGAIN CH 961/75 FY: 1999/2000
TO ACL CODE: 0001-000-6100-1999- 295 -00000000- -98-01-096-175
ORIGINAL OVERPAYMENT AMT: 18,528.00
NEW OVERPAYMENT BALANCE:

RECOVERY/BLOCKING SOURCE	RECOVERY/BLOCKED INDICATOR	AMOUNT
PGM NBR CHAPTER	RECOVERY SOURCE DESC FY	
RA#: 401828D RA DATE: 2/19/20 2 CR#: 31426	RECOVERED	18,528.00
CASH PAYMENT		

DC982051 Last page...

PAYEE NBR: S41100 PGM NBR: 11 FY: 1999/2000

P = AR OVERPAYMENTS



S41100

KATHLEEN CONNELL
CONTROLLER OF THE STATE OF CALIFORNIA
DIVISION OF ACCOUNTING AND REPORTING

FEBRUARY 1, 2002

BOARD OF TRUSTEES
SAN MATEO CO COMM COL DIST
SAN MATEO COUNTY
3401 COLLEGE OF SAN MATEO DR
SAN MATEO CA 94402

DEAR CLAIMANT:

RE: COLLECTIVE BARGAIN CH 961/75

WE HAVE REVIEWED YOUR 2000/2001 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	308,655.00
CLAIM AMOUNT APPROVED	308,655.00
LESS PRIOR PAYMENT: SCHEDULE NO. RE01221E PAID 03-14-2001	324,018.00
AMOUNT DUE STATE	\$ 15,363.00

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 15,363.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT VIVIAN VO AT (916) 324-0254 OR IN WRITING AT THE ABOVE ADDRESS.

SINCERELY,

Ginny Brummels
GINNY BRUMMELS
MANAGER

LRSF086

DIVISION OF ACCOUNTING AND REPORTING
BUREAU OF LOCAL REIMBURSEMENTS
ACCOUNTS RECEIVABLE'S COLLECTIONS

05/25/06
10:17:32

PAYEE NBR: S41100 NAME: SAN MATEO CO COMM COL DIST PGM NBR: 11
CHAPTER: 6110-295-0001-2000 PGM: COLLECTIVE BARGAIN CH 961/75 FY: 2000/2001
TO ACL CODE: 0001-000-6100-2000- 295 -00000000- -98-01-096-175
ORIGINAL OVERPAYMENT AMT: 15,363.00
NEW OVERPAYMENT BALANCE:

RECOVERY/BLOCKING SOURCE	RECOVERY/BLOCKED INDICATOR	AMOUNT
PGM NBR CHAPTER	RECOVERY SOURCE DESC FY	
RA#: 401822	RA DATE: 2/19/20 2 CR#: 31420 RECOVERED	15,363.00
CASH PAYMENT		

DC982051 Last page...

PAYEE NBR: S41100 PGM NBR: 11 FY: 2000/2001

P-9= AR OVERPAYMENTS

Tab 11

San Mateo County CCD
Collective Bargaining Program
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits - FY 1999-2000
Component Activities G1 - G3

Employee Name	Claimed Amount	Allowable Costs		Unallowable Costs	Allowable Hours
		Sampled Amount	Unsampled Amount		
Greg Marvel	\$ 91,539.51	\$ 4,091.34	\$ -	\$ (87,448.17)	61.5
G Petropoulos	7,400.41	-	-	(7,400.41)	0
L Pontacq	20,609.87	22,776.08	-	2,166.21	368
P Anderson	21,259.73	1,671.07	-	(19,588.66)	27
R Budnick	9,593.19	5,106.05	-	(4,487.14)	82.5
J Rivera	14,632.11	1,435.30	-	(13,196.81)	36
E Brenner	14,574.16	-	-	(14,574.16)	0
E Chandler	3,897.89	-	-	(3,897.89)	0
G Goth	3,294.49	-	-	(3,294.49)	0
J Kirk	7,714.75	-	-	(7,714.75)	0
K Harer	14,895.22	1,279.09	-	(13,616.13)	31
A Yancey	20,239.67	1,468.55	-	(18,771.12)	39
N Morrisette	1,403.50		1,403.50	-	
C Green	7,829.26		7,829.26	-	
S Chang	3,375.07		3,375.07	-	
B Dedo	5,946.36		5,946.36	-	
K Chaika	2,185.55		2,185.55	-	
C Bowling	1,682.20		1,682.20	-	
R Galatolo	5,603.99		5,603.99	-	
M Claire	3,487.68		3,487.68	-	
C Navarrete	1,588.18		1,588.18	-	
S Munson	1,711.61		1,711.61	-	
J Martinez	930.59		930.59	-	
T Gulli	523.61		523.61	-	
L Dasilva	1,093.84		1,093.84	-	
C Heap	531.24		531.24	-	
R Post	339.31		339.31	-	
A Randle	168.72		168.72	-	
I Miraglie	475.34		475.34	-	
A Olvera	187.70		187.70	-	
Footing Error - District's Claim	116.00		116.00	-	
Sub-total - salaries and benefits	<u>268,830.75</u>	<u>37,827.48</u>	<u>39,179.75</u>	<u>(191,823.52)</u>	
<u>Productive Hourly Rate Findings</u>					
K Harer	-	216.43	-	216.43	
A Yancey	-	31.62	-	31.62	
J Rivera	-	(8.28)	-	(8.28)	
Sub-total - PHR Finding	<u>-</u>	<u>239.77</u>	<u>-</u>	<u>239.77</u>	
Grand Totals	<u>\$ 268,830.75</u>	<u>\$ 38,067.25</u>	<u>\$ 39,179.75</u>	<u>\$ (191,583.75)</u>	

3

39/13
7/10/00
6/12/00

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 1999 THROUGH JUNE 30, 2000
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours *
Greg Marvel	2/28/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/6/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/8/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/13/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	3/27/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	6/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Greg Marvel	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Total				39

* See AFT negotiation log sheet w/p 39/18-38

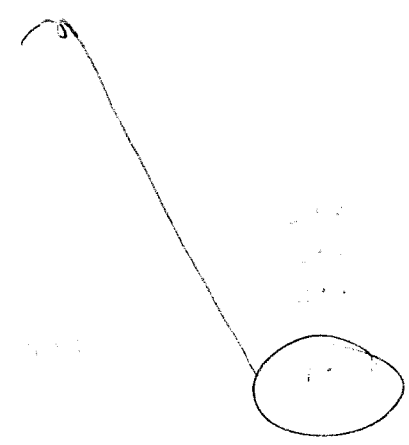
Greg Marvel allowed hours are:

39 hours of AFT negotiations

15 hours of CSEA negotiations

7 hours of AFSCME negotiations

61.5 39/9
39/13-55



3/27 & 6/12 AFT hours were traced to the district's sign-up sheet
& 15 hours was traced to the district's CSEA Negotiation sign-up sheet.

PS8C 39/5-6

San Mateo County Community College District
Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supply/etc (Itemize)	Supply Costs (If any)
General	General 1/2 hour per week	26		G
07/01/99	AFT release time call fr Kaplan, emails to Marvel, colleges	3		a
07/06/99	Unit Summer banking file and JV work/Spring recalc	3		a
07/07/99	UB file, JV/Chandler release question; Bub Bob etc	5		a
07/13/99	College discussions re banking and aft release	4		a
07/15/99	Bob, Bub, Greg meeting re AFT contract	2		a
07/19/99	UB/AFT release work	2		a
07/21/99	discussions w/Ray and Ron re mandated costs	1		G
Aug	AFT contract within final budget/transfer/setup	35		a
Aug	Closing work on 96 AFT retirement incentive plan balance	3		a
09/10/99	cost out all units started	2		g
09/14/99	unit banking summer distributed	1.5		a
09/21/99	prepare UB journal; cost out benefits, files	7		a
09/27/99	labor cost out project/unit	21		g
Sep/Oct	finish up cost out unit costs/reports	15		g
Oct/Nov	Reorg discussions/planning re CSEA	10		e
Oct 9+	Historical recap of Staff Development--all parts	30		c
Oct	Breslin UB matters	2		a
Nov	Class Staff Development re use of accounts	5		e
Dec	Recalc work on benefit cap costs figures	25		c
01/01/00	January Steidel UB matter	1		a
01/18/00	Flex day work	2		G
01/24/00	Fall UB work; reports; cost out; jv	14		a
01/31/00	Bob V here--discuss general negotiations	1		G
Jan	CSEA reclass costout/transfer	30		c
March	Chowenhill UB account problem (thru June)	15		a

①

7-10-61

3 claimed

Pentacy

Director of Budgets

DIST / CSM / CAN / SKY
(Circle one)

BA: ACT 1280 22

$\begin{array}{r} 865.5 \\ 100 \overline{) 86550} \\ \underline{8600} \\ 50 \end{array}$

PSSC 39/56

7

36/17
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 1999 THROUGH JUNE 30, 2000
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
36/22 P. Anderson	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
P. Anderson	3/27/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/23 P. Anderson	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/24 P. Anderson	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/25 P. Anderson	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/26 P. Anderson	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/27 P. Anderson	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
P. Anderson	6/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
36/29 P. Anderson	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Total				27

G1-G3

See AFT negotiation log sheet w/p 36/33-39

Per add'l log sheet 3A-1/1/17

4 hrs 36/9

P. Anderson allowed hours are 27 hours of AFT negotiations

Hours Allowed Per Additional Documentation for Paula Anderson
Regarding CSEA, AFT, AFSCME & Grievance Issues
Fiscal Years 1999-2000 and 2000-2001

1999/00

Date	Time Spent		# of Hours
	From	To	
01/20/2000	2:00	4:30	2.5
03/01/2000	8:30	10:00	1.5
03/24/2000	4:00	6:00	2
03/25/2000	8:00	2:00	6
06/16/2000	2:00	4:00	2

Total additional hours for 1999/00

3A-1/1/17

Purpose
CSEA Meeting Off-site
CSEA Meeting Negotiations - Skyline
CSEA Retreat - Santa Rosa
CSEA Retreat - Santa Rosa
CSEA Grievance-CSM

2 Allowed hours traced to the district for 3/27/00 and 6/2/00 were other sign-up sheet

39/12
6006/12/03

100-443887-100

<u>Date</u>	<u>Claim Component / Activity</u> (Briefly describe)	<u>Hours</u> <u>Spent</u>	<u>Supplies / Printing</u> (Itemize)	<u>Supply Costs</u> (If any)
-------------	---	------------------------------	---	---------------------------------

82

Rhonda Hudson

83 u
82. DIS

39/9

PSC 39/5-6

5

39/15
000
6/12/25

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 1999 THROUGH JUNE 30, 2000
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
J. Rivera	2/28/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3/
J. Rivera	3/6/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/8/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/13/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	3/27/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
J. Rivera	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3✓
Total				36

39/9

See AFT negotiation sign up sheet w/p 39/30-39

J. Rivera allowed hours are 36 hours of AFT negotiations

NOTE:
3/8/00 and 3/27/00 hours were traced to the district sign-up sheet.

6

36/16
Cor 6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM

JULY 1, 1999 THROUGH JUNE 30, 2000

SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
T. Harer	2/28/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	3/6/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
K. Harer	3/8/00	Contract Negotiations		1X
T. Harer	3/13/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3h
T. Harer	3/22/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	4/12/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	4/26/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	5/3/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	5/10/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	5/31/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
T. Harer	6/21/2000	AFT Negotiations	8:30a.m.-11:30a.m.	3
Total				31

36/9

See AFT negotiation sign up sheet w/p 36/28-39

T. Harer allowed hours are 31 hours of AFT negotiations

2 3/8 & 3/13 hours were traced to the district sign-up sheet as well as, the print screen.

PSSC 36/5-6

36/18
COO 6/12/13

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 1999 THROUGH JUNE 30, 2000
AUDIT I.D. # S03-MCC-0040

AFT NEGOTIATION LOG SHEET

San Mateo County Community College District
Collective Bargaining Time Log Sheet
 (Group Time & Activity Log Sheet)

P 8/13/03 36/19 6/12/03

Claim Component / Activity : AFT NEGOTIATIONS 99-00

Date of Activity: 2-28-00
 Time Begin: 8:30 AM Time End: 11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CBM	DEAN, TECHN.			
4	YANCEY	ALLYSON	DIST. OFF.	HR ADMIN ASST.	36/14		
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

PSSC 36/5-6

San Mateo County Community College District

Collective Bargaining Time Log Sheet

(Group Time & Activity Log Sheet)

8/1/00 39/20 11/12/00

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 3-6-00

Time Begin: 8:30 AM Time End: 11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN.			
4	YANLEY	ALLYSON	DIST OFF	HR ADMIN ASST	34/14		
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
0							

PSSC 34/5-6

(Group Time & Activity Log Sheet)

7/8/03

36/21.000
6/12/03

AFT NEGOTIATIONS 99-00

Time End: 11:30 Am

For District Office Use Only		
Hourly Rate	Benefit	Total

290

PSSC 3G/5-b

(Group Time & Activity Log Sheet)

36/22
1206/12/18

AFT NEGOTIATIONS 99-00

Time Begin: 8:30 AM Time End: 11:30 AM

For District Office Use Only		
Hourly Rate	Benefit	Total

[illegible]

(Group Time & Activity Log Sheet)

1781303

3G/23
W0
6/12/03

AFT NEGOTIATIONS 99-00

Time Begin: 8:30 Am

Time End: 11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR
3	CLAIRE	MIKE	CSM	DEAN, TECHN.
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PROJ
5	PONTACQ	LYNN	DIST. OFF.	DIR, BUDGETS
6	YANCEY	ALLYSON	DIST OFF	HR ADMIN AS.
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
0				

[illegible]

PSSC 3 G/5-6

San Mateo County Community College District

Collective Bargaining Time Log Sheet
(Group Time & Activity Log Sheet)

8/10/03 36/24 6/12/03

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 4-26-00

Time Begin: 8:30 AM Time End: 11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/12		
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR			
3	CLAIRE	MIKE	CSM	DEAN, TECHN.			
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PROJ.	39/17		
5	PONTACQ	LYNN	DIST. OFF.	DIR, BUDGETS			
6	YANCEY	ALLYSON	DIST OFF	HR ADMIN ASST.	36/14		
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							

San Mateo County Community College District

Collective Bargaining Time Log Sheet

(Group Time & Activity Log Sheet)

8/13/03 39/250 6/12/05

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 5-3-00

Time Begin: 8:30 AM Time End: 11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

CONTRACT NEG

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13			
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR				
3	CLAIRE	MIKE	CSM	DEAN, TECHN				
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PRO	39/17			
5	PONTACQ	LYNN	DIST. OFF.	DIR., BUDGETS				
6	HANLEY	ALLISON	DIST. OFF.	HR ADMIN ASST.				
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

San Mateo County Community College District

Collective Bargaining Time Log Sheet

(Group Time & Activity Log Sheet)

8/13/03 39/26 206/12/03

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity:

5-10-00

Time Begin:

8:30 AM

Time End:

11:30 AM

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

CONTRACT NEG.

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	39/13			
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR				
3	CLAIRE	MIKE	CSM	DEAN, TECHN.				
4	ANDERSON	PAULA	DIST OFF	DEAN, SPEC. PROT	39/17			
5	PONTACQ	LYNN	DIST. OFF	DIR, BUDGETS				
6	YANCEY	ALLISON	DIST. OFF.	HR. ADMIN. ASST.	36/14			
7	GALATOLO	RON	DIST OFF	ASSOC. CHANC				
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

San Mateo County Community College District

Collective Bargaining Time Log Sheet

(Group Time & Activity Log Sheet)

8/10/03

34/270
34/270/12/03

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 5-31-00

Time Begin: 8:30 AM Time End: 11:30 AM.

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

CONTRACT NEG.

1	MARVEL	GREG	DIST. OFF.	ASST. CHANCELLOR	34/13			
2	GREEN	CAROL	DIST. OFF.	DIR. OF HR				
3	PONTALQ	LYNN	DIST. OFF.	DIR, BUDGETS				
4	ANDERSON	PAULA	DIST. OFF.	DEAN, SPEC. PRO	34/17			
5	YANCEY	ALLYSON	DIST. OFF.	HR ADMIN ASST.	34/14			
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								

San Mateo County Community College District

Collective Bargaining Time Log Sheet

(Group Time & Activity Log Sheet)

8/21/03

36/28
01/2/03

Claim Component / Activity :

AFT NEGOTIATIONS 99-00

Date of Activity: 6-21-00

Time Begin: 8:30

Time End: 11:30

Name		College	Title
Last	First		

For District Office Use Only		
Hourly Rate	Benefit	Total

1	MARVEL	GREG	DIST. OFF	CONTRACT NEG.	39/13		
2	GREEN	CAROL	DIST OFF	DIR. OF HR			
3	PONTACQ	LYNN	DIST OFF	DIR, BUDGETS			
4	ANDERSON	PAULA	DIST. OFF	DEAN, SPEC PROT	39/17		
5	CLAIRE	MIKE	CBM	DEAN, TECHN.			
6	YANCEY	ALLYSON	DIST OFF	HR ADMIN ASST	36/14		
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

8/13/03 36/29 6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 1999 THROUGH JUNE 30, 2000
AUDIT I.D. # S03-MCC-0040

AFT NEGOTIATION SIGN UP SHEET

AFT Negotiations - Skye

Room

2.28.00

8:55.

36/30 1319
6/12/03

Katharine Hare 3hr 39/16
Jaquín Rivera 3hr 39/15
Suzanne 3hr 39/13
Mike Caine 3hr
Carol Green 3hr

15/10/03

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFT Negotiations Syn-In Sheet

Allyson Yancey 3hr 36/14

AFT/SMCCCD Negotiations

3-6-00

39/31
cur 6/12/03
p 8/13/03

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

District

Sign-In Sheet

1) CAROL (Green) DO 3hr

2) Mike Claire CSM 3hr

3) G. A. Mawel DO 3hr 39/13

AFT :

Katharine Hare SKY 3hr 39/16

Joaquin J. Rivera SKY 3hr 36/15

Allyson Yancey 3hr 36/14

ATT NEGOTIATIONS

3-13-00

1- Joaquin Rivera (3) 3G/15

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

Sign-In Sheet

For the District

Carol Green (3)

~~Mick Green~~ (2)

Greg A. Mauer (2) 3G/13

Allyson Yancey (2) 3G/14

delos

36/33
6/12/03

AFT Negotiation Sign-In sheet

3-22-00

For the District

1) Carol Green (3)

2) Mike Claire (3)

3) Paula Thompson (3) 36/17

4) Lynn A. Marvel (3) 36/13
Hon AFT

1) K. Hare (3) 36/16

2) J. Rivera (3) 36/15

Allyson Zancy (3) 36/14

W 8/12/03

36/34
W 8/12/03

4/12/00

AFI Negotiation Sign In Sheet

1- Joaquin J. Rivera (3) 39/15
(14) Mike Claire (3)
Paula Anderson (3) 39/17
Lynn Pontaco (3)
A. Mance (3) 39/13
CAROL GREEN (3)
K. Hare (3) 39/14

10 - 11:00

Allyson R. Yancey (3) 36/14

AEE Negotiation Sign-In Sheet

39/35
6/12/05

4-26-00

8/13/03

District

A. W. W. (3) 39/13

Paula And (3) 39/17

Carol Green (3)

Lynn Pontano (3)

Mike Claire (3)

A F T:

Katherine Hare (3) 39/16

Joaquin J. Rivera (3) 39/15

Allyson Zancey (3) 36/14

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

36/36
6/12/03

5-3-00

ART Negotiation Sign-In Sheet

6/11/03

G. A. Marvel (3) 39/13
D. M. [unclear] (3)
Paula [unclear] (3) 39/17
Lynn Pontano (3)
Katherine Hare (3) 39/16
Joaquin J. Rivera (3) 39/15

Allyson [unclear]

36/37
6/12/13

APC Negotiation Sign-In Sheet

5-10-00

8/15/02

Ch. Mamel (3) 39/13

~~John Chan (3)~~

Jack Anderson (3) 39/17

Ron Galatolo (3)

Lynn Pontano (3)

Katharine Harer (3) 39/16

Bob Olivera (3) 39/15

District

Allison Yancy (2)

Carol Green (3)

AFT Negotiation Sign In Sheet

W

3G/38
600 6/12/03

5/31/00

8/12/01

Joaquin J. Rivera (3) 3G/15

Katherine Harer (3) 3G/16

Lynn Pontack (3)

Carol Muen (3)

Paula Anderson (3) 3G/17

Sybil A. Mawel (3) 3G/13

absent: Mike Caise (3)

Allyson R. Roney (2) 36/14

AFT Negotiations Sign-In Sheet

36/39
6/12/03

6-21-00

AFT Nego:

Alyssa Zanco + gm (3) 36/14

Katherine Hare (3) 39/16

Joaquin Rivera (3) 39/15

Lynn Pontaco (3)

Kula And (3) 39/17

Mike Claire (3)

Carol A. Bean (3)

Tab 12

San Mateo County CCD
Collective Bargaining Program
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits - FY 2000-01
Component Activities G1 - G3

Employee Name	Claimed Amount	Allowable Costs		Unallowable Costs	Allowable Hours
		Sampled Amount	Unsampled Amount		
G Petropoulos	\$ 7,787.22	\$ -	\$ -	\$ (7,787.22)	0
L Pontacq	33,348.06	33,852.78	-	504.72	469.5
P Anderson	40,238.05	8,838.69	-	(31,399.36)	135.75
J Rivera	17,006.70	1,522.20	-	(15,484.50)	21.75
E Brenner	16,725.71	-	-	(16,725.71)	0
E Chandler	11,031.64	-	-	(11,031.64)	0
G Goth	16,407.96	-	-	(16,407.96)	0
J Kirk	8,340.83	-	-	(8,340.83)	0
K Harer	31,325.77	1,501.17	-	(29,824.60)	20.75
A Weitzel	40,083.94	-	-	(40,083.94)	0
R Verzello	19,843.47		19,843.47	-	
C Green	3,359.68		3,359.68	-	
P Griffin	144.21		144.21	-	
T Mitchell	133.91		133.91	-	
B Dedo	1,120.94		1,120.94	-	
R Galatolo	6,827.08		6,827.08	-	
A Yancey	2,259.31		2,259.31	-	
M Claire	1,790.53		1,790.53	-	
C Navarrete	746.36		746.36	-	
K Chaika	1,853.57		1,853.57	-	
S Munson	1,632.35		1,632.35	-	
R Tido	733.63		733.63	-	
W Catherine	772.32		772.32	-	
E Rodriguez	336.57		336.57	-	
T Gulli	1,383.07		1,383.07	-	
L Dasilva	902.42		902.42	-	
C Heap	1,128.30		1,128.30	-	
R Post	880.52		880.52	-	
A Randle	183.72		183.72	-	
I Miraglie	933.70		933.70	-	
A Olvera	650.61		650.61	-	
J Rico	312.83		312.83	-	
J Nunez	1,045.51		1,045.51	-	
Footing error - district's claim	119.00		119.00	-	
Sub-total - salaries and benefits	271,389.49	45,714.84	49,093.61	(176,581.04)	
<u>Productive Hourly Rate Finding</u>					
K Harer	-	(444.41)	-	(444.41)	
J Gross	-	(2,999.54)	-	(2,999.54)	
J Pontacq	-	(579.77)	-	(579.77)	
Sub-total - PHR Findings	-	(4,023.72)	-	(4,023.72)	
Grand Totals	\$ 271,389.49	\$ 41,691.12	\$ 49,093.61	\$ (180,604.76)	

8.

San Mateo County Community College District
Collective Bargaining Time Log Sheet

00-01

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)	
daily	miscellaneous daily question, work	52	1 hr/week		Gen
99-00	Closing: AFT retirement incentive; verify UB; prof				AFT
	devlmt carry; transfers for replacmts, budget updt	37.5	admin		
Aug	Academic Senate loading questions	1	admin		Gen
Sept	Update all COLA cost reports	7.5	admin		E
Sept	AFT professional development 1%	✓ 2	admin		AFT
October	UB T. Martin, Simon	5	admin		AFT
11/000	COLA work re costing/budget/transfers	15	admin		Gen
November	Unit Banking questions, Roach, Pontacq	6	admin		AFT
December	UB D Chowenhill	3	admin		AFT
January	Unit Banking Fall reports, mailing, calc, posting	37.5	admin		AFT
1/17/2001	Review AFT draft contract	✓ 6	negotiations		AFT
February	UB Morely, SanFelipo, Claire, O'Connell	7	admin		AFT
Feb/Mar	Set up of AFT costs, benef, COLA	✓ 37.5	admin	Rhonda	"
Mar/Apr	Budget prep work for COLA/step costing	37.5	admin	w/Debbie	Gen
April	UB: Faure	2	admin		AFT
Apr/May	Work on lucky bump group of AFT step adj.	✓ 75	admin	EMS/HR/PR	"
May	UB Chowenhill	1	admin		"
May/June	Review contracts re payroll procedures/no RB	30	admin		Gen
May/June	Meetings with Janet/Carol re labor, payroll	15	admin		Gen
June	Spring unit banking reports, mailing, calc, posting	37.5	admin		"
June	UB Bowsher	3	admin		"
June	Posting AFT release time per contract	✓ 25	admin		AFT
JUne	Verify post retirement contracts for new year	3	admin		Gen
June	Kaplan request for data	1	admin		Gen

Signature:

[Signature]

Title:

Budget Director, Admin Srvc

447 Total

39/41 10.5

12.5

470.5

District

469.5

g - gen = 24

AFT = 20

AFT NEG 6

(Circle one)

Please return form to Raymond Chow at District Office by August 1 each year

*Traced to the district's
in the white papers*

sign-up sheet not included

8.

39/41
8/13/03
6/12/03

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES**

<u>Employees Name</u>	<u>Activity Date</u>	<u>Description of Activity</u>	<u>Audited Time</u>	<u>Audited Hours</u>
Lynn Pontacq	11/9/2000	AFT Negotiation	4:00 pm - 5:00 pm	1 34
Lynn Pontacq	10/23/2000	AFT Negotiation	10:00 am - 11:00 am	1
Lynn Pontacq	11/27/2000	AFT Negotiation	8:30 am - 11:00 am	2.5
Lynn Pontacq	11/27/2000	AFT Negotiation	6:00 pm - 12:00 pm	6

See 2000-2001 AFT negotiation sign up sheet w/p 39/49-50

10.5 36.40

39/42
6/11/13

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001

SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
Paula Anderson	10/30/2000	CSEA Meeting	9:00 am - 10:40am	1.67+
Paula Anderson	7/13/2000	AFSCME Meeting	1:00 pm - 4:00pm	3-
Paula Anderson	9/18/2000	AFSCME Meeting	2:00 pm - 4:00 pm	2-
Paula Anderson	7/17/2000	AFSCME Meeting	1:50 pm - 3:10 pm	1.33-
Paula Anderson	8/17/2000	AFSCME Meeting	1:30 pm - 5:30 pm	4-
Paula Anderson	8/29/2000	AFSCME Meeting	9:15 am - 12 noon	2.75
Paula Anderson	10/1/2000	AFSCME Meeting	10:30 am - 12:15	1.75
Paula Anderson	12/14/2000	AFSCME Meeting	1:30 pm - 4:05 pm	2.58
Paula Anderson	1/29/2001	AFSCME Meeting	1:30 pm - 4:45 pm	3.25
Paula Anderson	3/19/2001	AFSCME Meeting	2:30 pm - 4 pm	1.5
Paula Anderson	3/19/2001	Prep. Side Letters	4:00 pm - 4:30 pm	0.5
Paula Anderson	4/12/2001	AFSCME	2:00pm - 5:30 pm	3.5
Paula Anderson	9/11/2000	AFT Meeting	8:00 am - 11:00 am	3 +
Paula Anderson	9/18/2000	AFT Meeting	8:15 am - 11:00 am	2.75+
Paula Anderson	7/6/2000	AFT Negotiation	2:00 pm - 5:00 pm	3-
Paula Anderson	11/9/2000	AFT Negotiation	2:30 pm - 5:00 pm	2.5-
Paula Anderson	10/23/2000	AFT Negotiation	8:00 am - 10:00 am	2-
Paula Anderson	11/27/2000	AFT Negotiation	8:30 am - 11:00 am	2.5-
Paula Anderson	11/27/2000	AFT Negotiation	6:00 pm - 12:00 pm	6-
Paula Anderson	5/16/2000	AFT Counseling TF MTG	2:00 pm - 4:00 pm	2.5+
Paula Anderson	9/11/2000	AFSCME Meeting	1:15 pm - 3:15 pm	2.0

Total

54.10 - 54.08

See 2000-2001 AFT, AFSCME, AFT negotiation sign up sheet w/p

39/46-61

Additional Documentation presented
to the audit team during the last conference
Shows total allowable hours of 95.25
Therefore Total overall allowable hours = 54.10
from 3A-1/12 + 95.25
149.35

✓ AFT Negotiations 16.0
X AFT P4P 6.25 +
X CSEA CRISE 1.67 +
a AFSCME P4P 22.16

G1-63 135.75
64-67 13.6

PSSC 39/5-6

Hours Allowed Per Additional Documentation for Paula Anderson
Regarding CSEA, AFT, AFSCME & Grievance Issues
Fiscal Years 1999-2000 and 2000-2001

1999/00

Date	Time Spent		# of Hours	Purpose
	From	To		
01/20/2000	2:00	4:30	2.5	CSEA Meeting Off-site
03/01/2000	8:30	10:00	1.5	CSEA Meeting Negotiations - Skyline
03/24/2000	4:00	6:00	2	CSEA Retreat - Santa Rosa
03/25/2000	8:00	2:00	6	CSEA Retreat - Santa Rosa
06/16/2000	2:00	4:00	2	CSEA Grievance-CSM
Total additional hours for 1999/00			14	

36/17

2000/01

Date	Time Spent		# of Hours	Purpose
	From	To		
09/06/2000	2:00	3:30	1.5	CSEA Complaint X
10/03/2000	9:00	11:00	2	CSEA Negotiations
12/07/2000	12:00	1:30	1.5	CSEA Celebration
01/12/2001	2:00	4:30	2.5	CSEA Labor Management Council
02/02/2001	2:00	4:30	2.5	CSEA Labor Management Council
03/02/2001	2:00	4:30	2.5	CSEA Labor Management Council
04/05/2001	2:00	6:00	4	CSEA Labor Management Council
04/18/2001	2:30	4:30	2	CSEA Labor Management Council
05/11/2001	2:00	4:30	2.5	CSEA Labor Management Council
07/18/2000	8:00	12:00	4	Inter-departmental meeting/AFSCMEpDistrict
08/24/2000	1:00	2:30	1.5	AFSCME Meeting & Conference
09/08/2000	2:30	3:30	1	Inter-departmental meeting/AFSCMEpDistrict
10/02/2000	10:30	12:00	1.5	AFSCME Negotiations
11/03/2000	11:30	1:30	2	AFSCME Labor Decision
12/08/2000	3:00	4:00	1	Inter-departmental meeting/AFSCMEpDistrict
01/03/2001	1:45	3:15	1.5	Inter-departmental meeting/AFSCMEpDistrict
01/09/2001	1:30	4:30	3	AFSCME Negotiations
01/12/2001	9:30	11:00	1.5	AFSCME inter-departmental meeting
01/17/2001	1:30	2:30	1	AFSCME issues discussion
01/26/2001	10:00	10:45	0.75	AFSCME inter-departmental meeting
02/12/2001	2:30	4:30	2	AFSCME Labor Management Council
03/13/2001	11:00	12:00	1	Inter-departmental meeting/AFSCMEpDistrict
03/13/2001	1:30	3:00	1.5	AFSCME Meeting & Conference
03/21/2001	1:30	4:00	2.5	Inter-departmental meeting/AFSCMEpDistrict
04/11/2001	2:00	3:00	1	AFSCME inter-departmental meeting
05/10/2001	2:30	4:30	2	AFSCME Labor Management Council
06/08/2001	2:30	6:00	3.5	AFSCME Labor Management Council
06/14/2001	2:30	4:30	2	AFSCME Labor Management Council
07/06/2000	1:30	2:30	1	Pre Negotiations Meeting
07/26/2000	8:00	12:00	4	Meeting re: AFT - Skyline
08/30/2000	1:00	5:00	4	AFT Negotiations
09/18/2000	8:00	11:00	3	AFT Negotiations - Skyline
10/19/2000	3:30	4:30	1	Inter-departmental meeting/AFSCMEpDistrict
11/30/2000	2:00	4:30	2.5	AFT Grievance
12/06/2000	8:30	12:00	3.5	AFT Negotiations
12/13/2000	8:30	11:00	2.5	AFT Negotiations
12/18/2000	8:30	11:00	2.5	AFT Negotiations
12/19/2000	2:00	3:30	1.5	AFT Grievance
12/21/2000	8:30	11:00	2.5	AFT Negotiations
01/11/2001	9:00	12:00	3	AFT Negotiations
01/22/2001	8:00	10:00	2	AFT Negotiations
02/07/2001	2:30	4:30	2	AFT Negotiations - Skyline
02/12/2001	4:30	6:00	1.5	AFT Grievance
05/09/2001	1:00	4:00	3	AFT Faculty Meeting - Skyline
05/22/2001	2:30	3:00	0.5	Inter-departmental meeting/AFT - Skyline
Total additional hours for 1999/00			95.25	

2000/01 39/42

17/1

see post sent notes 3A-1/10-11

AFT AWP 8.5
AFT Neg 25.0
X GRIEVE 13.0
AFSCME Neg 4.5
AFSCME AWP 20.75
CSEA Neg 12.50

39/43
COW
6/12/03

10.

**SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES**

<u>Employees Name</u>	<u>Activity Date</u>	<u>Description of Activity</u>	<u>Audited Time</u>	<u>Audited Hours</u>
Joaquin Rivera	9/11/2000	AFT Meeting	8:00 am - 11:00 am	3
Joaquin Rivera	9/18/2000	AFT Meeting	8:15 am - 11:00 am	2.75
Joaquin Rivera	7/6/2000	AFT Negotiation	2:00 pm - 5:00 pm	3
Joaquin Rivera	11/9/2000	AFT Negotiation	2:30 pm - 5:00 pm	2.5
Joaquin Rivera	10/23/2000	AFT Negotiation	8:00 am - 10:00 am	2
Joaquin Rivera	11/27/2000	AFT Negotiation	8:30 am - 11:00 am	2.5
Joaquin Rivera	11/27/2000	AFT Negotiation	6:00 pm - 12:00 pm	6
Total				21.75

See 2000-2001 AFT negotiation sign up sheet w/p 39/46-169

^ 39/9

39/44
CJW
6/12/83

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2000 THROUGH JUNE 30, 2001

SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees <u>Name</u>	Activity <u>Date</u>	Description of <u>Activity</u>	Audited <u>Time</u>	Audited <u>Hours</u>
<div style="display: flex; align-items: center;"> <div style="font-size: 4em; margin-right: 10px;">{</div> <div> Katharine Harer Katharine Harer Katharine Harer Katharine Harer Katharine Harer Katharine Harer Katharine Harer </div> </div>	9/18/2000	AFT Meeting	8:15 am - 11:00 am	2.75
	7/6/2000	AFT Negotiation	2:00 pm - 5:00 pm	3
	11/9/2000	AFT Negotiation	2:30 pm - 5:00 pm	2.5
	10/23/2000	AFT Negotiation	10:00 am - 11:00 am	1
	11/27/2000	AFT Negotiation	8:30 am - 11:00 am	2.5
	11/27/2000	AFT Negotiation	6:00 pm - 12:00 pm	6
	9/11/2000	AFT Meeting	8:00 am - 11:00 am	3
Total				20.75

See w/p 39/46-50

39/9

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 2000 THROUGH JUNE 30, 2001
AUDIT I.D. # S03-MCC-0040

3G/45
COO
6/12/03

6/12/03

AFT NEGOTIATION SIGN UP SHEET

sept 11

AFT

8-11 AM

8/12/03

39/46
100
6/12/03

Joaquin Rivera ✓ 39/43

Katharine Harter 39/44

Greg Marvel ✓

Paula Andersen 39/45 ✓

Ron Galatolo ✓

3 hrs

San Mateo County Community College District

Collective Bargaining Program

July 1, 1999 Through June 30, 2002

AFT Negotiations Sign-In Sheet

39/47
06/14/03

8/13/03

9/18/00

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFT Negotiation Sign In Sheet

AFT 8:15 - 11:00

checked

Greg Marvel ✓

Kirk Anderson ✓ 39/42 2.75

Katharine Haver ✓ 39/44

Josquin Rivera ✓ 39/43

39/48
6/17/23

ART

ART Negotiation Sign-In Sheet

July 6, 2000 = Board Room
2:00 P.M.
— 5pm

For ART:

- 1) Joaquin Rivera 39/43
- 2) Katharine Harer 39/44

3hrs

For the District:

- 1) Carol Green / check
- 2) Paula And ————— 39/42
- 3) Mike Claire —————
- 4) Ed A Mann —————

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002
AFT Negotiation Sign-In Sheet

39/44
6/2/03

(11/9)

AFT Negotiations

2:00 - 5pm

Joaquin Rivera } 39/43
Katharine Haver } 39/44
Paula Anderson } 39/42

2.5

Plus

Lynn Pontacy
Ron Galardo

4-5pm

39/41

(10/23)

8-10am

Paula Anderson } 39/42
Joaquin Rivera } 39/43

Plus 10-11am Katharine Haver } 39/44
Lynn Pontacy } 2 hr 39/41

(11/27)

8:30 - 11am

Paula Anderson } 39/42
Katharine Haver } 39/44
Joaquin Rivera } 39/43
Lynn Pontacy } 2.5 39/41

PSSC 39/5-6

ART Negotiations ^{39/50}
6-12-00- Board Room ^{Advisors} ^{GO 6/17/03}

For ART:

- 1) Katharine Hare 39/44
- 2) Joaquin Rivera 39/43

For the District:

1) Carol Green

2) Lynn Pontage 6 hrs 39/41

3) ~~Manuel~~

4) ~~Mike~~

MIKE CLAIRE

5) Paul Ad 39/42 P. ANDERSON

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

ART Negotiation Sign-in Sheet

6

2:00pm to 4pm

Counseling Task Force Mtg

5/16/08

3G/5/100
6/11/03

Jennifer Hughes, Dean of Counselors
Steven N. Morehouse, Counselor / High School Relations
at Griffin, VPSS, CSM
Jenet Black, Academic Advisor, Prof of Art, CSM
Phyllis C. Lucas, Dean of Instruc Serv. - Canada
Sondra Saterfield, Counselor - Canada
Gisela Campello, Counselor - Skyline
Paula Anderson 3G/42

AFT negotiations

2

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

Counseling Task Force Mtg
Sign In Sheet

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 2000 THROUGH JUNE 30, 2001
AUDIT I.D. # S03-MCC-0040

3G/520
6/12/03

8/13/02

AFSCME NEGOTIATION SIGN UP SHEET

AFSCME meeting Sign-In Sheet

36/53
COW
6/18/03

AFSCME

AFSCME

Annunzio Olivera

Bob Post

Chad

Mike

Aubrey

Juan

Rico

District

Paula Anderson

Greg Mares

7/13/00

1:00 - 4:00 pm



PSSC 34/5-6

AFSCME Sign-In Sheet

3G/54
6/12/03

AFSCME

9/18/00

2-4

Paul Anderson ✓ 3G/42

Greg Marvel ✓ 3G/13

Tommy Chulli ✓

✓

Mike Mungia ✓

Robert Cost ✓

Nadia Bledsoe

✓

Juan C. Rico ✓

2

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

39/55
6/17/03

6/10/03

checked

Sept. 11 AFSCME

1:15-3:45 - 2nd

Paula Anderson ✓ 39/42
Greg Marvel 39/13
Robert Post
C. H. ✓
Nadia Bledsoe
Tony Shull ✓

(2)

PSC 39/5=6

1:30 AFSCME Mtg

7/17/00

1:50pm - 3:00pm

3G/5-6
3:10

Paula Anderson ✓ 3G/42

Lon Galardo ✓

Juan Pico ✓

Tom Shull ✓

Muchae P. Mwingia ✓

Cliff Fox ✓

Armando R. Oloera ✓

Nadia Bledsoe

Robert Post ✓

1:33

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Mtg Sign-In sheet

3:10

PSSC 3G/5-6

AFSCME

1:30 - 5:30 PM

36/57
6/12/00

Greg Marvel ✓

Paula Anderson ✓ 39/42

8/17/00

Juan Rico ✓

Nadia Bledsoe ✓

Cliff Her ✓

(4)

Mike Munglia ✓

Armando R. Olvera ✓

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

PSSC 36/5-6

8/29/00

AFSCME

9:15 - noon

36/58
CWO
6/12/03
11/10

Robert Post ✓

Armando Olvera

Nadia Bledsoe ✓

Cliff Lutz ✓

Tony Gulli ✓

Juan Rico ✓

Paula Anderson 36/42

checked

2.75

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

3G/59
COO
6/12/03

AFSCME

10/1/00

10:30-12:15

Paula Anderson ✓ 39/42
Mike Morgan ✓
Doug Smith ✓
Cliff Smith ✓
Robert Post ✓
Nadia Bledsoe ✓
Amber Ole ✓

1.75

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

PSSC 3G/5-6

12/14/00

AFSCME

3G/60
1:30
4:05
6/17/03

Linda da Silva ✓

José D. Nuñez ✓

Armando Olvera ✓

Juan C Rico ✓

Cliff Henry ✓

Roy Bullis ✓

Robert Post ✓

Paula Anderson

Nadia Blesse

checked

2.58

39/42

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

1/29/81

1:30 - 4:45

AFSCME

Meet

36/61
6/12/83
8/1/83

Jose D. Nunez ✓

Juan C. Rico ✓

Cliff Heap ✓

Nike Miraglia ✓

Amanda Glover ✓

Tony Muller ✓

Robert Scott ✓

Jose Nunez ✓

Paula Anderson ✓

Linda de Silva ✓

Director

Custodian

Dr. Eng. CSM

Nike Miraglia

Custodian Canada

Dr. Maintenance Eng.

Custodian

36/42

3.25

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

AFSCME Sign-In Sheet

PSSC 36/5-6

Tab 13

San Mateo County CCD
Collective Bargaining Program
Analysis of Claimed, Allowable, and Unallowable Salaries and Benefits - FY 2001-02
Component Activities G1 - G3

Employee Name	Claimed Amount	Allowable Costs		Unallowable Costs	Allowable Hours
		Tested Amount	Untested Amount		
J Albanese	\$ 123,314.03	\$ 53,842.57	\$ -	\$ (69,471.46)	611.5
J Kirk	7,970.54	-	-	(7,970.54)	0
L Pontacq	43,782.40	41,737.93	-	(2,044.47)	541
P Anderson	81,550.84	14,439.48	-	(67,111.36)	207.25
L Avelar	6,793.00	6,096.28	-	(696.72)	87.5
M Claire	6,793.00	6,026.70	-	(766.30)	86.5
J Rivera	15,950.32	1,749.90	-	(14,200.42)	37.75
E Brenner	6,050.85	-	-	(6,050.85)	0
E Chandler	18,116.82	-	-	(18,116.82)	0
G Goth	6,197.07	-	-	(6,197.07)	0
J Searle	7,982.55	-	-	(7,982.55)	0
K Harer	7,980.03	1,809.29	-	(6,170.74)	37.75
P Moran	4,297.44	-	-	(4,297.44)	0
R Thiele	15,356.90	2,869.91	-	(12,486.99)	37.75
V Clinton	9,617.08	2,185.70	-	(7,431.38)	28.75
R Verzello	16,674.83		16,674.83	-	
S Chang	2,837.16		2,837.16	-	
E Briones	124.93		124.93	-	
E Lee	78.17		78.17	-	
P Dimond	71.04		71.04	-	
T Watson	48.12		48.12	-	
C Green	1,393.44		1,393.44	-	
C Navarrete	1,668.35		1,668.35	-	
K Chaika	1,866.14		1,866.14	-	
S Munson	1,929.68		1,929.68	-	
R Tidd	1,406.55		1,406.55	-	
C Welch	1,082.47		1,082.47	-	
T Gulli	904.69		904.69	-	
L Dasilva	2,132.99		2,132.99	-	
R Post	609.29		609.29	-	
A Olvera	407.36		407.36	-	
J Rico	150.62		150.62	-	
L Hernandez	441.41		441.41	-	
R Tidell	390.13		390.13	-	
P Ly	374.54		374.54	-	
J Nunez	308.60		308.60	-	
Footing error - district's claim	2,508.64		2,508.64	-	
Sub-total - salaries and benefits	399,162.02	130,757.76	37,409.15	(230,995.11)	
<u>Productive Hourly Rate Finding</u>					
K Harer	-	83.59	-	83.59	
J Rivera	-	(114.20)	-	(114.20)	
R Thiele	-	(961.51)	-	(961.51)	
V Clinton	-	(1,391.85)	-	(1,391.85)	
Sub-total - PHR	-	(2,383.96)	-	(2,383.96)	
Grand Totals	\$ 399,162.02	\$ 128,373.80	\$ 37,409.15	\$ (233,379.07)	

12

39/62
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2001 THROUGH JUNE 30, 2002
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

36/	Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
66	J. Albanese	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2 *
	J. Albanese	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2 *
	J. Albanese	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2 *
	J. Albanese	12/10/2001	AFT Negotiations	9:00a.m-10:45am	2.75
	J. Albanese	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
	J. Albanese	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
	J. Albanese	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
	J. Albanese	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
	J. Albanese	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

32.75

See AFT negotiation meeting notes w/p 39/84-117

J. Albanese allowed hours are 32.75 hours of AFT negotiations

* THESE HOURS ARE
ALREADY INCLUDED
ON W/P PAGES 65-69
p 4/14/03

a) 39/62

32.75 hrs * →

b) 39/63

21.00 hrs OK ✓

c) 39/64

15.00 hrs OK ✓

d) 39/69

660.50

Grand Total hrs
For 2001/02

= 729.25
696.50
336 39/9

G1-G3

611.50

G4-G7

85.00

696.50
336

PSSC 39/5-6

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

[illegible]

Signature:

Title:

DIST / CSM / CAN / SKY
(Circle one)

Pssc 39/5-6

San Mateo County Community College District
Collective Bargaining Time Log Sheet

36/65
6/12/01
Pg 13/63

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
7/11/2001	Board Meeting - Contract Renewal	1		
7/12/2001	Chancellor's Staff - Negotiation Discussion/ planning	0.75		
7/17/2001	Chancellor's Council - Negotiation Discussion	0.75		
7/24/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
7/25/2001	Board Meeting - Negotiation Update	0.5		
8/7/2001	Chancellor's Council - Negotiation Discussion	0.75		
8/7/2001	Weekly Staff / Data Research	1		
8/8/2001	Prep time for Board Meeting / report on nego update	3		
8/8/2001	Board Meeting - Negotiation Update	0.5		
8/9/2001	Chancellor's Staff - Negotiation Discussion	0.75		
8/14/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
8/21/2001	Chancellor's Council - Negotiation Discussion	0.75		
8/21/2001	Weekly Staff	1		
8/23/2001	Chancellor's Staff - Negotiation Discussion	0.75		
8/28/2001	Chancellor's Cabinet - Negotiation Discussion	2		
8/30/2001	Chancellor's Staff - Negotiation Discussion	2		
9/4/2001	Weekly Staff	1.5		
9/4/2001	Chancellor's Council - Negotiation Discussion	2.5		
	Union/Management Workshop/ Prep time	35		
9/10/2001	Union/Management Workshop	8		
9/11/2001	Union/Management Workshop	4		
9/12/2001	Union/Management Workshop	7.5		
9/12/2001	Board Meeting - Negotiation Update	2.5		
9/12/2001	Prep time for emp. Grievance	5		
9/17/2001	Grievance - Jon Dee	2		
9/18/2001	Chancellor's Council - Negotiation Discussion	2		
9/20/2001	Chancellor's Staff - Negotiation Discussion	1.5		
9/24/2001	Prep time for Board Meeting	5		
9/25/2001	Chancellor's Cabinet - Negotiation Discussion	2		
9/25/2001	Weekly Staff	1.5		
9/25/2001	Board Meeting - Negotiation Update	1		
10/1/2001	Grievance - Jon Dee	3		
10/2/2001	Chancellor's Council - Negotiation Discussion	1		
10/2/2001	Weekly Staff	1		
10/4/2001	Chancellor's Staff - Negotiation Discussion	0.75		
10/4/2001	Management meeting for negotiation	2		
10/7/2001	Prep time for negotiation	3		
10/8/2001	Prep time for negotiation	5.5		
10/8/2001	AFT Negotiation (ITS Conference Room) 36/82	1.5		
10/9/2001	Weekly Staff	1.5		
10/9/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
10/10/2001	Prep for Board Meeting - Draft negotiation	2		

120

JA

PSSC 34/5-6

36/66 12/12/01
 12/13/01

10/10/2001	Board Meeting - Negotiation Update	0.5		
10/15/2001	Chancellor's Council - Negotiation Discussion	1.5		
10/18/2001	Chancellor's Staff - Negotiation Discussion	0.75		
10/23/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
10/24/2001	Board Meeting - Negotiation Update	1		
10/29/2001	Prep time for negotiation	6	at	
10/29/2001	AFT negotiation Executive Conference Room 36/84	2	a	36/6 ✓
10/30/2001	Weekly Staff	1		
11/6/2001	Chancellor's Council - Negotiation Discussion	0.75		
11/6/2001	Weekly Staff	1		
11/7/2001	Employee grievance	8	g	
11/8/2001	Chancellor's Staff - Negotiation Discussion	0.75		
11/9/2001	Prep time for Board Meeting - Nego details	5		
11/9/2001	Board Retreat - Negotiation worksheets	2		
11/13/2002	Weekly Staff / Data Research	1		
11/19/2001	Prep time for negotiation	5	at	
11/19/2001	AFT negotiation CSM, 1-115 36/84	3	a	36/6 ✓
11/20/2001	Chancellor's Council - Negotiation Discussion	0.75		
11/20/2001	Weekly Staff/negotiation update	2		
11/26/2001	Prep time for negotiation	4	at	
11/26/2001	AFT negotiation Executive Conference Room 36/89	3	a	36/6 ✓
11/27/2001	Chancellor's Cabinet - Negotiation Discussion	0.75		
11/27/2001	Weekly Staff - data research	1		
12/4/2001	Chancellor's Council - Negotiation Discussion	0.75		
12/4/2001	Weekly Staff - data research	1		
12/6/2001	Jon Dee Grievance	2	g	
12/7/2001	Jon Dee Grievance	3	g	
12/10/2001	Prep time for negotiation	5	at	
12/10/2001	AFT negotiation CSM, 1-115 36/9 ✓	1	a	
12/11/2001	Weekly Staff - data research	2		
12/12/2002	Prep time for negotiation	4	at	
12/12/2001	Board Meeting - Negotiation Update	1	at	
12/12/2001	Prep time for negotiation	2	at	
12/13/2001	AFT negotiation District Board Room 36/95	3	a	
12/13/2001	Chancellor's Staff - Negotiation Discussion	0.75		
12/18/2001	Prep time for negotiation	4.5	at	
12/18/2001	Chancellor's Council - Negotiation Discussion	1	at	
12/19/2001	AFT negotiation Executive Conference Room 36/99	3	a	
1/8/2002	Weekly Staff/negotiation update	1		
1/9/2002	Prep time for Board Meeting - draft update	3.5		
1/9/2002	Board Meeting - Negotiation Update	0.5		
1/15/2002	Weekly Staff/negotiation update	1		
1/15/2002	Chancellor's Council - Negotiation Discussion	0.75		
1/16/2002	Grievance	5	g	
1/17/2002	Chancellor's Staff - Negotiation Discussion	0.75		
1/22/2002	Chancellor's Cabinet - Negotiation Discussion	0.75		

98.75

PSSC 34/5-6

36/67 CW 6/12/03
8/10/03

1/22/2002	Prep time for Board Meeting - draft update	3	
1/22/2002	Weekly Staff/negotiation update	0.5	
1/23/2002	Grievance - Jon Dee/ draft to Board	5	
1/23/2002	Prep time for Board Meeting - contract update	2.5	
1/23/2002	Board Meeting - Negotiation Update	0.5	
1/23/2002	Prep time for AFT negotiation	3	af
1/24/2002	District Board Room (AFT-3, AFSCME-3) 36/107	8	a
1/24/2002	Chancellor's Staff - Negotiation Discussion	1	
1/25/2002	CSEA	2.5	c
1/25/2002	Prep time for grievance	2.5	a
1/28/2002	Grievance - Armando Olivera	2	
1/28/2002	Prep time for negotiation	3	af
1/28/2002	AFT negotiation District Board Room 36/105	4	a
1/28/2002	Weekly Staff/negotiation update	1	
1/30/2002	Executive meeting (Paula, Jim, Ron)	2	
1/30/2002	Grievance - Armando Olivera	5	
2/4/2002	Grievance - Jon Dee	3	
2/4/2002	Prep time for negotiation	1	af
2/4/2002	AFT Executive conference Room	4	a
2/5/2002	Chancellor's Council - Negotiation Discussion	0.75	
2/5/2002	Weekly Staff/negotiation update	1.5	
2/7/2002	Chancellor's Staff - Negotiation Discussion	0.75	
2/11/2000	Prep time for negotiation	2	af
2/11/2002	AFT nego Executive conference Room 36/109	4	a
2/12/2002	Weekly Staff/negotiation update	1	
2/13/2002	Grievance - Jon Dee	4	
2/13/2002	CSEA	3	af
2/13/2002	Board Meeting - Negotiation Update	0.5	
2/14/2002	Chancellor's Staff - Negotiation Discussion	0.75	
2/19/2002	Chancellor's Council - Negotiation Discussion	0.75	
2/19/2002	Weekly Staff/negotiation update	1	
2/21/2002	Chancellor's Staff - Negotiation Discussion	0.75	
2/22/2002	Grievance - Jon Dee	5	
2/22/2002	Prep time for negotiation	3	
2/23/2002	Board Meeting - Negotiation Update	0.5	
2/25/2002	Prep time for negotiation	2	af
2/25/2002	AFT Negotiation Executive Conference Room 36/111	4	a
2/26/2002	Chancellor's Cabinet - Negotiation Discussion	0.75	
2/26/2002	Weekly Staff/negotiation update	1	
2/27/2002	Grievance - Jon Dee	5	
2/27/2002	CSEA	2	af
2/28/2002	Chancellor's Staff - Negotiation Discussion	0.75	
3/4/2002	Prep time for negotiation	4	af
3/4/2002	AFT negotiation Executive Conference Room 36/113	4	a
3/5/2002	Chancellor's Council - Negotiation Discussion	1	
3/5/2002	Weekly Staff/negotiation update	1.5	

10575

JA

PSSC 36/5-6

36/68 6/12/03

3/8/2002	Planning with Paula		
3/7/2002	Grievance - Jon Dee	3	
3/7/2002	Chancellor's Staff - Negotiation Discussion	6	g
3/11/2002	Prep time for negotiation	0.75	
3/11/2002	AFT Executive Conference Room	2.5	af
3/11/2002	Board Meeting - Negotiation Update	4	a
3/12/2002	Chancellor's Cabinet - Negotiation Discussion	1.5	
3/12/2002	Weekly Staff/negotiation update	0.75	
3/13/2002	Grievance - Jon Dee	1	
3/15/2002	Prep time for negotiation	5	g
3/18/2002	AFT Executive Conference Room (Decided not to have meeting notes)	2	af
3/18/2002	Chancellor's Council - Negotiation Discussion	4	a
3/19/2002	Weekly Staff/negotiation update	0.75	
3/20/2002	Prep time for Board Meeting - contract proposal	1	
3/20/2002	Board Meeting - Negotiation Update	4	
3/21/2002	Chancellor's Staff - Negotiation Discussion	0.5	
4/1/2002	Prep time for negotiation	0.75	
4/1/2002	AFT Executive Conference Room	2	af
4/1/2002	Prep time for managers' meeting	4	a
4/2/2002	Weekly Staff/negotiation update	3	
4/2/2002	All Managers' Meeting	1.5	
4/3/2002	Prep time for Non-rep meeting	0.75	
4/3/2002	Non-rep Meeting	1	
4/3/2002	Grievance	1.5	
4/8/2002	Grievance	5	g
4/9/2002	Chancellor's Cabinet - Negotiation Discussion	6	g
4/9/2002	Weekly Staff	0.75	
4/9/2002	Prep time for negotiation - data research	0.75	
4/10/2002	AFT Negotiation Skyline	2	af
4/10/2002	Prep time for Board Meeting	3	a
4/10/2002	Board Meeting - Negotiation Update	2	
4/11/2002	Prep time for grievance	0.5	
4/11/2002	JRS Grievance	2.5	g
4/16/2002	Chancellor's Council - Negotiation Discussion	1	a
4/16/2002	Prep time for negotiation	0.75	v
4/16/2002	Weekly Staff/negotiation update	3	af
4/17/2002	AFT negotiation	1	
4/19/2002	Prep time for negotiation - proposal contract	3	a
4/22/2002	AFT negotiation District Board Room	8	af
4/23/2002	Chancellor's Cabinet - Negotiation Discussion	8	a
4/23/2002	Weekly Staff/negotiation update	0.75	
4/24/2002	Prep time for negotiation	1.5	
4/24/2002	Prep time for Board Meeting	4	af
4/24/2002	Board Meeting - Negotiation Update	3	
4/25/2002	Chancellor's Staff - Negotiation Discussion	0.5	
4/30/2002	Chancellor's Council - Negotiation Discussion	1	
		0.75	

112

XR

PSSC 36/5-6

34/69

4/30/2002	Weekly Staff/negotiation update	1	
5/1/2002	Prep time for negotiation	4	a
5/1/2002	AFT negotiation Board Room and Executive	3	a
5/7/2002	Chancellor's Council - Negotiation Discussion	0.75	
5/7/2002	Weekly Staff/negotiation update	1	
5/8/2002	Prep time for negotiation - contract draft	8	a
5/8/2002	AFT nego Fish Bowl - Management only	2	a
5/8/2002	Board Meeting - Negotiation Update	0.5	
5/13/2002	Prep time for negotiation	4.5	a
5/13/2002	AFT negotiation management meeting	1	a
5/14/2002	Weekly Staff/negotiation update	1	
5/16/2002	Prep time for negotiation	6	a
5/16/2002	Chancellor's Staff - Negotiation Discussion	0.75	
5/17/2002	AFT Nego Board Room and Executive Conference	8	a
5/21/2002	Weekly Staff/negotiation update	1	
5/23/2002	Chancellor's Staff - Negotiation Discussion	1	
5/28/2002	Chancellor's Cabinet - Negotiation Discussion	0.75	
5/28/2002	Weekly Staff/negotiation update - tentative	3	
5/29/2002	Prep time for Board Meeting - tentative	7	
5/29/2002	Board Meeting - Negotiation Update	1.5	
6/4/2002	Weekly Staff/negotiation update - tentative	1	
6/6/2002	Chancellor's Council - tentative contract	1	
6/11/2002	Chancellor's Cabinet - tentative contract	0.75	
6/11/2002	Weekly Staff/negotiation	1.5	
6/12/2002	Prep time for Board Meeting	5	
6/12/2002	Board Meeting - Negotiation Update	0.5	
6/13/2002	Chancellor's Council - final	1	
6/18/2002	Chancellor's Cabinet - Negotiation Discussion	1	
6/18/2002	Weekly Staff/final contract	1	
6/20/2002	Chancellor's Staff - Negotiation Discussion	0.75	
6/25/2002	Weekly Staff/negotiation update	1.5	
6/26/2002	Prep time for Board Meeting - final contract	7	
6/26/2002	Board Meeting - Negotiation Update	0.5	
6/27/2002	Chancellor's Staff - Negotiation Discussion	0.75	
	Miscellaneous (phone calls, emails - 3 hrs/WK)	144	
		660.5	

Contract Administration is not included in this time log.

Signature: Jim Albanese

Title: Executive Vice Chancellor

(DIST) / CSM / CAN / SKY
(Circle one)

g. guidance = 85 / (CSEA)
a. aft negotiations = 75.5 ✓
ap. aft neg prep = 103 ✓
c. CSEA 7.5 ✓
Gent 144 ✓

✓ Total

224

34/65 = 120.00
34/66 = 98.75
34/67 = 105.75
34/68 = 112.00
34/69 = 224.00
Total = 660.5
SSC 34/5 = 6

(13)

**San Mateo County Community College District
Collective Bargaining Time Log Sheet**

Gen 3G/40 1006/12/03
10550
AFT -1 - 200
CSEA -2 202.50
AFSCME -3 59

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supply/etc (Itemize)	Supply Costs (If any)
General	General 1/2 hour per week	0		
7/10/2001+	AFT PT faculty medical reimbrsm form	1	af	
7/11/2001+	post AFT release subs and UB accruals	1	af	
08/02/01	CSEA negotiations (my first meeting) prep/reading	2	c	
8/10/2001+	Flex day pay for AFT people discussion/pay	1	af	
08/23/01	AFSCME review/comments of draft counter	3	af	
Sept	UB Musgrave, Upton, Chowenhill <i>UB UNIT</i>	1	U	
09/12/01	AFSCME draft counter finalize	3	af	
10/31/01	CSEA negotiations and prep	2	c	
Oct-Jan	Jon Dee grievance/discipline/documentation/meetings	2	120 (approx 2 hrs/day)	9
11/03/01	CSEA discussion on PAF processing	2	c	
Nov	UB Upton, Allunan	1	U	
11/07/01	CSEA negotiations and prep	2	c	
Dec-Jan	Work with Sabrina on Fall UB	1	U	
Jan	UB work Bratton, Lowell, Barchas	1	U	
01/24/02	AFSCME negotiations and prep	3	af	
01/31/02	CSEA negotiations and prep	2	c	
02/14/02	AFSCME negotiations and prep	3	af	
02/21/02	AFSCME negotiations and prep	3	af	
02/22/02	CSEA negotiations and prep	2	c	
02/28/02	AFSCME negotiations and prep	3	af	
	Parity cal review/work (here and next couple days)	1	af	
03/08/02	CSEA negotiations and prep	2	c	
03/11/02	CSEA concern over AFT 00-01 COLA	2	c	
03/12/02	AFT members over medical cap report	1	af	
03/08/02	Research AFSCME 5 year benefit rates/costs	3	af	
03/14/02	AFSCME negotiations and prep	3	af	
3/15/2002+	CSEA review contract language	2	c	

281 ✓

PSSC 3G/5-6

✓ Footer

34/71 on 6/12/03

8/13/03

20/2002+	AFSCME contract language review	3	15	af	
03/15/02	CSEA negotiations and prep	2	4	c	
03/22/02	CSEA negotiations and prep	2	4	c	
03/26/02	CSEA negotiations and prep	2	4	c	
03/27/02	AFSCME negotiations and prep	3	4	af	
	CSEA tent contract final review	2	10	c	
04/01/02	Meeting re AFSCME medical cap options	3	4	af	
April	HR/payroll meetings on COLA processing	0	40	N	
04/02/02	Managers meeting re negotiations	0	1	N	
	Payroll retro processing meeting	0	1	N	
	CSEA negotiations and prep	2	2.5	c	
04/03/02	Payroll retro processing meeting	0	2.5	N	
04/04/02	AFSCME negotiations and prep	3	3	af	
Apr-June	AFT cost out of various plans 25% of time	1	95	af	
04/20/02	AFT unit banking email to colleges	1	1	af	
	UB training with Sabrina	1	3	J	
4/29/2002+	CSEA call re bookstore outsourcing/discussions	2	5	c	
05/13/02	AFT negotiations mgmt meeting	1	1	af	
June	UB work--Cliff Denney, Joe Johnson	1	6	U	
06/19/02	AFT cost of total budget prep	1	6	af	
06/20/02	Spring unit banking w/ sabrina	1	2	af	
06/26/02	Mtg budget shortfalls due to contract negotiations/prep	0	15	N	
	Prep for COLA payroll processing	0	20	N	
06/27/02	AFT settlement payroll procedures--district	1	3	af	
	AFT settlement payroll procedures--payroll clerks	1	3	af	
06/28/02	AFT payroll process review/calc/liab work begin	1	5	af	

Signature:

[Handwritten Signature]

Title:

Director of Budgets

541

DIST

CSM / CAN / SKY
(Circle one)

Please return form to Raymond Chow at District Office by August 1 each year

99 = AFT Pst 157
 CSEA mgmt 80.5
 af, cseme pte 65
 CSEA mgmt 120
 UB unit 345
 79.5/541

34/70 = 281
 34/71 = 260
 Total 541
 P SSC 34/5-6

14

36/72
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2001 THROUGH JUNE 30, 2002
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
P.Anderson	10/8/2001 ✓	AFT Negotiations	1:00p.m-3:00pm	2
P.Anderson	10/29/2001 ✓	AFT Negotiations	1:00p.m-3:00pm	2
P.Anderson	11/19/2001 ✓	AFT Negotiations	1:00p.m-3:00pm	2
P.Anderson	12/13/2001 ✓	AFT Negotiations	9:00a.m-11:00am	2
P.Anderson	12/19/2001 ✓	AFT Negotiations	9:00a.m-11:00am	2
P.Anderson	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
P.Anderson	1/28/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P.Anderson	2/4/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P.Anderson	2/11/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P.Anderson	2/25/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P.Anderson	3/4/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P.Anderson	3/11/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
P.Anderson	3/18/2002 ✓	AFT Negotiations	1:00p.m-4:00pm	3
Total				33

See AFT negotiation meeting notes w/p 36/82-115

P. Anderson allowed hours are 33 hours of AFT negotiations

✓ hours already included on w/p 36/73-74
4/15/04

Total Supportable hours = 33 ✓

36/74 212.75
245.75
214.75

212.75
214.75

61-63 209.21
64-67 7.5
214.75

Paula Anderson
Calendar regarding Union Issues
2001-2002

39/73
 6/12/03

8/18/03

DATE	FROM	TO	PURPOSE	TRAVEL	
07/09/01	9:00	10:30	Inter-departmental Meeting re: Labor - District		1.5 N
07/12/01	2:00	4:30	CSEA Negotiations		2.5 CN
07/19/01	2:00	4:30	CSEA Labor Management Council		2.5 C
07/26/01	12:30	3:00	Meeting re: Union Contracts - Skyline	*	2.5 N
08/07/01	9:00	10:00	District Labor Meeting		1 N
08/09/01	2:00	4:30	CSEA Labor Management Council		2.5 C
08/10/01	1:30	3:30	AFSCME Labor Management Council		2 afp
08/14/01	1:30	2:30	AFSCME inter-departmental meeting		2 afp
08/14/01	3:00	4:30	Inter-departmental Meeting re: Labor - District		1.5 N
08/16/01	2:00	4:30	CSEA Negotiations		2.5 CN
08/23/01	1:00	3:30	AFSCME Labor Management Council		2.5 afp
08/26/01	4:30	6:00	Arbitration - Cañada	*	1.5 N
09/07/01	2:00	4:30	CSEA Labor Management Council		2.5 C
09/17/01	2:00	4:00	AFSCME Labor Management Council		2 afp
09/27/01	2:00	4:30	CSEA Negotiations		2.5 CN
10/02/01	2:00	3:00	Meeting re: Union Contracts - Cañada	*	1 N
10/04/01	2:00	3:30	AFT Team Meeting		1.5 af
10/05/01	2:00	4:30	CSEA Labor Management Council		2.5 C
10/08/01	1:30	2:30	AFT Meet & Confer		1.5
10/08/01	8:00	5:00	AFT Arbitration		2.5 C
10/09/01	8:00	5:00	AFT Arbitration		1.5
10/10/01	2:00	4:30	CSEA Management Team Meeting		2.5 C
10/29/01	12:00	1:00	AFT Management Team Meeting		2.5 C
10/29/01	1:00	2:00	AFT Pre LMC Meeting		1.5
10/29/01	2:00	4:30	AFSCME Labor Management Council		4.5
11/05/01	2:00	4:30	AFSCME Negotiations		2.5 af
11/07/01	2:00	4:00	CSEA Negotiations		2 CN
11/14/01	1:00	3:00	AFT Steps Meeting		2
11/15/01	2:00	4:30	CSEA Labor Management Council		2.5 C
11/19/01	12:00	3:00	AFT Labor Meeting - CSM	*	3
11/20/01	2:30	4:00	AFT Grievance		1.5 af
11/21/01	2:00	4:00	AFSCME Labor Management Council		2 afp
11/27/01	2:00	3:00	CSEA Meeting		1 C
12/04/01	12:00	2:00	CSEA Celebration		2 C
12/05/01	2:00	4:30	CSEA Negotiations		2.5 CN
12/06/01	2:00	4:30	AFSCME Negotiations		2.5 af
12/07/01	2:30	4:30	CSEA Labor Management Council		2 C
12/10/01	1:00	3:30	AFT Meeting - CSM	*	2.5
12/13/01	9:00	10:45	AFT Meeting - District		1.75
12/13/01	2:00	4:30	AFSCME Negotiations		2.5 af
12/19/01	9:00	11:00	AFT Negotiations		2
12/19/01	2:30	4:30	CSEA Negotiations		2 CN
01/02/02	10:00	11:30	CSEA Meet & Confer		1.5 C
01/10/02	2:00	4:00	AFSCME Labor Management Council		2 AFP
01/11/02	2:00	4:00	CSEA Negotiations		2 CN
01/24/02	2:00	4:00	AFSCME Negotiations		2 af
01/25/02	2:00	4:30	CSEA Negotiations		2.5 CN
01/28/02	9:00	10:30	AFSCME Grievance		1.5

PSSC 39/576

Paula Anderson
Calendar regarding Union Issues
2001-2002

36/74
 COB 6/12/03

DATE	FROM	TO	PURPOSE	TRAVEL
01/28/02	1:00	4:00	AFT Negotiations	3 a
01/31/02	2:00	4:00	CSEA Negotiations	2 CN
02/01/02	2:00	4:00	CSEA Negotiations	2 CN
02/04/02	1:00	3:00	AFT Negotiations	2 a
02/02/01	2:00	4:30	CSEA Labor Management Council	1.5 C
02/07/02	1:00	2:00	AFSCME Pre-Negotiations Meeting	1 afp
02/07/02	2:00	4:00	AFSCME Negotiations	2 af
02/08/02	2:00	4:00	CSEA Negotiations	2 CN
02/09/02	10:00	2:30	AFT Grievance	4.5 g
02/11/02	12:00	2:00	AFT Negotiations	2 a
02/12/02	2:00	3:30	AFT Hearing	1.5 a
02/13/02	9:00	10:30	CSEA Inter-departmental meeting	1.5 C
02/14/02	2:00	4:00	AFSCME Negotiations	2 af
02/20/02	2:00	4:00	CSEA Negotiations	2 CN
02/22/02	2:00	4:00	CSEA Negotiations	2 CN
02/25/02	12:00	4:00	AFT Negotiations	4 a
02/27/02	11:30	12:00	CSEA Meeting	0.5 C
02/28/02	2:00	4:00	AFSCME Negotiations	2 af
03/01/02	2:00	4:00	CSEA Negotiations	2 CN
03/04/02	2:00	4:00	AFT Negotiations	2 a
03/08/02	9:00	11:00	AFSCME Negotiations	2 af
03/08/02	2:00	4:00	CSEA Negotiations	2 CN
03/11/02	1:00	4:00	AFT Negotiations	2 a
03/14/02	2:00	4:00	AFSCME Negotiations	2 af
03/15/02	2:00	4:00	CSEA Negotiations	2 CN
03/18/02	2:00	4:00	AFT Negotiations	2 a
03/22/02	2:00	4:30	CSEA Negotiations	2.5 CN
03/26/02	1:00	3:00	CSEA Negotiations	2 CN
03/27/02	2:00	3:30	AFSCME Leads Meeting	1.5 afp
03/28/02	8:00	9:00	AFT Grievance	1 g
04/01/02	12:00	2:00	AFT Negotiations	2 a
04/01/02	2:00	4:00	AFSCME Negotiations	2 af
04/02/02	1:00	4:00	CSEA Negotiations	3 CN
04/04/02	2:00	4:00	AFSCME Negotiations	2 af
04/11/02	1:00	3:00	AFSCME Negotiations	2 af
04/12/02	11:00	2:00	AFSCME Meeting	3 afp
05/01/02	2:00	4:00	AFT Negotiations	2 a
05/02/02	2:00	4:00	AFSCME Negotiations	2 af
05/10/02	10:00	12:00	AFSCME Grievance	2 g
05/17/02	9:00	5:00	AFT Negotiations	8 a
05/23/02	2:00	4:00	CSEA Labor Management Council	2 C
06/04/02	1:00	5:00	CSEA Negotiations	4 CN
06/06/02	2:00	4:00	AFSCME Negotiations	2 af
06/07/02	2:00	4:00	AFSCME Negotiations	2 af
06/13/02	2:00	5:00	CSEA Labor Management Council	3 C

N2 genl 9
 C2 CSEA P4P 34.580
 CN2 CSEA Nego. 46
 a 2 AFT Nego. 51.5
 afp 2 afp 12.25
 af AFSCME 34.5
 af AFSCME 10

3. 28.000 7.5
 212.75 hrs.
 36/72
 PSS C 36/5-6

15

San Mateo County Com
Collective Bargaini

Record all activities related to claim components: neg
grievances, and unfair labor practice on a daily basis.

obviously
I'm on the
Negotiations
team

3G/75
6/12/03

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
9/27/2001	All District Managers Meeting	4		
10/4/2001	Negotiations	2		
10/8/2001	Negotiations 36/82	4		
10/29/2001	Negotiations 36/84	4		
11/19/2001	Negotiations 36/86	3		
11/26/2001	Negotiations 36/89	4		
12/3/2001	Negotiations	1		
12/10/2001	All District Managers Meeting	4		
12/10/2001	Negotiations 36/92	3		
12/13/2001	Negotiations 36/95	2		
12/19/2001	Negotiations 36/99	2		
1/24/2001	Negotiations 36/102	2.5		
1/28/2001	Negotiations 36/105	4		
2/4/2001	Negotiations 36/107	4		
2/11/2001	Negotiations 36/109	4		
2/25/2001	Negotiations 36/111	4		
3/4/2001	Negotiations 36/113	4		
3/11/2001	Negotiations 36/115	4		
3/18/2001	Negotiations 36/117	4		
4/1/2001	Negotiations	4		
4/10/2001	Negotiations	2.5		
4/17/2001	Negotiations	1		
4/22/2001	Negotiations	8		

Signature: _____

Title: _____

DIST / CSM / CAN / SKY
(Circle one)

36/76
CWO
01/2/03

<u>Date</u>	<u>Claim Component / Activity</u> (Briefly describe)	<u>Hours</u> <u>Spent</u>	<u>Supplies / Printing</u> (Itemize)	<u>Supply Costs</u> (If any)
-------------	---	------------------------------	---	---------------------------------

[illegible]

Linda Cuelan

Dean, Business

DIST / CSM / CAN / SKY
(Circle one)

16

AFT

36/77
6/12/83

San Mateo County Community College District
Collective Bargaining Time Log Sheet

Record all activities related to claim components: negotiations, impasse, contract administration, grievances, and unfair labor practice on a daily basis.

Date	Claim Component / Activity (Briefly describe)	Hours Spent	Supplies / Printing (Itemize)	Supply Costs (If any)
9/10/2001	Interest Based Bargaining Workshop	8		
10/4/2001	Contract negotiations - MGMT Meeting	2		
10/8/2001	Contract negotiations - AFT 36/82	1.5		
10/29/2001	Contract negotiations - AFT 36/84	2		
11/26/2001	Contract negotiations - AFT 36/89	3		
12/3/2001	Mgmt Meeting - Collective Bargaining AFT 36/92	1		
12/13/2001	Contract negotiations - AFT 36/95	3		
12/19/2001	Contract negotiations - AFT 36/99	3		
1/24/2002	Contract negotiations - AFT 36/102	3		
1/28/2002	Contract negotiations - AFT 36/105	4		
2/4/2002	Contract negotiations - AFT 36/107	4		
2/11/2002	Contract negotiations - AFT 36/109	4		
2/25/2002	Contract negotiations - AFT 36/111	4		
3/4/2002	Contract negotiations - AFT 36/113	4		
3/11/2002	Contract negotiations - AFT 36/115	4		
3/18/2002	Contract negotiations - AFT 36/117	4		
4/1/2002	Contract negotiations - AFT	4		
4/17/2002	Contract negotiations - MGMT Meeting	2		
4/22/2002	Contract negotiations - AFT	8		
5/1/2002	Contract negotiations - AFT	3		
5/8/2002	Contract negotiations - MGMT Meeting	2		
5/13/2002	Contract negotiations - MGMT Meeting	1		
5/17/2002	Contract negotiations - AFT	9		
11/19/01	Negotiations - Aft 36/86	3		

Signature: _____

M. Claire

Title: _____

Dean, Technology Division

DIST / CSM / CAN / SKY
(Circle one)

AFT 75.5
G E 212 8.0

PSSC 36/5-6

17

8/18/03

36/18
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 2001 THROUGH JUNE 30, 2002
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
J.Rivera	10/8/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2
J.Rivera	12/10/2001	AFT Negotiations	9:00a.m-11:45am	2.75
J.Rivera	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
J.Rivera	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
J.Rivera	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
J.Rivera	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	2/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
J.Rivera	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

See AFT negotiation meeting notes w/p

36/82-117

37.75

J.Rivera allowed hours are 37.75 hours of AFT negotiations

36/9

18

3G/29
6/12/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 1999 THROUGH JUNE 30, 2000
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
K. Harer	10/8/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2
K. Harer	12/10/2001	AFT Negotiations	9:00a.m-11:45am	2.75
K. Harer	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
K. Harer	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
K. Harer	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
K. Harer	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	2/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
K. Harer	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

37.75

See AFT negotiation meeting notes w/p

3G/82-117

K. Harer allowed hours are 37.75 hours of AFT negotiations

PSSC 3G/5-L

19

36/80
6/17/03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COSTS COLLECTIVE BARGAINING PROGRAM
JULY 1, 1999 THROUGH JUNE 30, 2000
SCHEDULE OF ACTUAL HOURS EXPENDED ON COLLECTIVE BARGAINING ACTIVITIES

Employees Name	Activity Date	Description of Activity	Audited Time	Audited Hours
R. Thiele	10/8/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	10/29/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	11/19/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	11/26/2001	AFT Negotiations	1:00p.m-3:00pm	2
R. Thiele	12/10/2001	AFT Negotiations	9:00a.m-11:45am	2.75
R. Thiele	12/13/2001	AFT Negotiations	9:00a.m-11:00am	2
R. Thiele	12/19/2001	AFT Negotiations	9:00a.m-11:00am	2
R. Thiele	1/24/2002	AFT Negotiations	9:00a.m-11:00am	2
R. Thiele	1/28/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	2/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	2/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	2/25/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	3/4/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	3/11/2002	AFT Negotiations	1:00p.m-4:00pm	3
R. Thiele	3/18/2002	AFT Negotiations	1:00p.m-4:00pm	3

Total

See AFT negotiation meeting notes w/p 36/82-117

37.75 36/9

R. Thiele allowed hours are 37.75 hours of AFT negotiations

1258C 36/5-6

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED COLLECTIVE BARGAINING PROGRAM
AUDIT PERIOD FROM JULY 1, 2001 THROUGH JUNE 30, 2002
AUDIT I.D. # S03-MCC-0040

36/81
W
6/14/03

Relatos

AFT NEGOTIATION MEETING NOTES

✓
CU 10704 36/45
0.00 *
99 2.00 +
101 2.00 +
103 3.00 +
107 3.00 +
109 3.00 +
111 3.00 +
113 3.00 +
115 3.00 +
117 3.00 +
92 1.75 +
28.75 *

Pscc 36/5-6

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

36/82
COO
8/12/03

Flipchart Notes - 10/8/01

Management AFT Negotiation Meeting
notes

MANAGEMENT & AFT NEGOTIATION

Ground Rules for today:

- One person at a time
- Facilitation
- Attack issues not the person
- Interest-based Discussion
- Common group
- Common understanding
- Anyone can call caucus - indicate time-out

Paula Anderson 1 (77)-36/73
Jim Anderson 1.5 (65) 36/65
Linda Avelar 4 (75)-36/75
Michael Claire 1.5 (77)-36/77
J. RIVERA 2 -36/78
K. HARER (2) 2 -36/79
R. THIELE 2 -36/80

Agenda

- Meeting organization
 - Food
 - Location
 - Seating
- Calendar/Agenda for next meeting
- Ground rules
- Identify interests - dialogue to gain understanding

Agreements:

(open seating, facilitator: Katherine Harer)

36/79

1. Joint letter to the Board stating interests - submit by 10/24, hearing by 1/14
2. Next meeting - everyone brings
 - a. ground rules to discuss
 - b. part-time parity
3. Next meetings:

10/29	1 - 2:30 p.m.
11/19	1 - 3 p.m.
11/26	1-3 p.m.

(Signature)

+	△
No table Positive beginning o/ process Everyone participated Learning new terms Jim is a "good guide" Time well-spent Good faicilitation	Too noisy No table

PSSC 36/5-6

Flipchart Notes – 10/8/01

Future discussion:

Agree on what constitutes comparisons for salary and benefits

Option: Joe's promise of 3rd in Bay 10

Productivity and relation to salary
Need to define parity

OK to send certification

3G/83
6/12/01

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

The August 1st Meeting Notes

10/29/01

Meeting Notes

Executive Conference Room

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele.

The Management & AFT Meeting

Agenda for 10/29/01

- Check In
 - a. Ground rules to discuss
 - b. Part-time parity
- Next Meeting Agenda
- Set future meetings date
- Tentative future dates
 - a. 11/19/01, 1 - 3 p.m., CSM Old Board Room
 - b. 11/26/01, 1 - 3 p.m., District Board Room
- +, Δ

Jim Albanese 2 (66)-36(66)
Paula Anderson 2 (73)-36(73)
Linda Avelar 4 (75)-36(75)
Michael Claire 2 (77)-36(77)

(2)

Ground Rules - 10/29/01

1. - AFT proposed idea of using an outside facilitator
 - a. * Unpaid from State (CCSF contact)
 - b. Glaser?
 - c. Peninsula Conflict Resolution Center
- Katherine and Jim will explore state option by next meeting, if possible
 - a. Who records? Katharine will check
- Paula will facilitate if no outside person is found
2. Concept of "elephant" - things that happen between sessions that need to be discussed, that may impair communication.
3. Bring time constraints and "elephants" in during "check-in."
4. Use of "Huthwait Model" -
 - How to maintain open communication
 - Need a way to remind ourselves to stay in first-half-of-chart-buzz-phrase?
 - "Bottoming-out"?
 - Read Getting to Yes for help
5. Flip chart notes as record
Will review during +/Δ

3G/85
6/12/13

8/18/03

6. Keep meetings to maximum of 3 hours.
7. Table? Work with this mode – have a table in room for papers or other needs.
“Flexible work-space” concept
8. Caucus whenever within time frames. Anyone can ask for caucus
9. We will use 7-elements of I.B.B. for now
10. How to handle written communication:
 - Jim - District says AFT has right to communicate w/no conditions
 - District also has same right
 - Jim - CEW is an example: AFT put out a flyer: issue is up for bargaining.
Now “more difficult to resolve problem”
 - I.B.B. group needs to “control” communications
 - Joaquin - AFT flyer was not something that reflected discussions during negotiations. What’s the problem?
 - Katharine - Union needs right to have independent communication around issues: educational, informational flyers, articles, etc. So does District. We have different angles on issues. This doesn’t reflect agreements made in negotiations.

Agenda for 11/19/01

- Continue discussion on written communication policies
- Part-time Parity
- Set next meetings

+		△	
1.	Good info. Shared	1.	Do better job with directions and time
2.	Hearing about union issues		
3.	Frankness from AFT and Dist.	2.	Importance of everyone being here
4.	Good discussion/problem solving on Huthwait model		
5.	Facilitator good		

Pssc 3G/5-6

11/19/01

CSM 1-115 (Old Board Room)

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

The Management & AFT Meeting

Overview of Goals/Time lines

Agenda

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

- A. Discussion on written communications policies
- B. Part-time parity
- C. Set meeting dates
- D. State mediation facilitators

Mgmt. & AFT Meeting
Notes

- Concerns about pace of negotiation – questions renew process
 - 1 schedule more meetings
 - 2 two issues: part-time parity, salary issues
 - 3 use process but also move thing along

- Time line expectations:

(JR) two-tier – Skyline faculty
Pressure to update faculty

(MC) interest-based bargaining educate via advocate

(JA) Is state funding causing some concerns
Cutbacks in other education sectors – Does this drive concern?

(KH) no-affordability- cost of living?
Will they stay committed to District with more competitive salaries?

(RT) younger faculty more likely to move – non-tenured
more mobile

(JR) How do we reconcile pressures to accelerate to process?
closer to process of settling before Christmas

(JA) set more dates (CSEA not using IBB). We can brainstorm options.
However, lots of uncertainty with economic climate/ funding status – fiscal stability is an interest.

(JA) don't want to raise expectation just by meeting more often

(KH) accelerate discussions re: substantive issues

(LA) focus on coming to agreement on final outcomes with respect to process

Jim Albanese 3 (66)
Paula Anderson 3 (73)
Linda Avelar 3 (71)
Michael Claire 3 (77)
(3)

3G/84
6/12/03

(KH) invite Chancellor to discuss/communicate his vision re: financial future of the District
Ron G. – address impact of Bond re: general fund commitments

(JA) Bond does not provide operating \$ (match requirements re: State Funding)

(JR) but... general fund \$ can be allocated to free up \$

(KH) Ron G. – shifts in

Priorities – how do we survive

Financially – what are solutions? i.e. productivity, strategic planning, etc..

\$ freed up from by bond to help salary for faculty

Look at doing things differently

Meeting Dates:

11/26 1-3 District Board Room
Be prepared to block out once a week negotiations meeting by next meeting.

12/10 1-3 CSM, 1-115 (the Old Board Room)

12/13 9-11 District Board Room

12/19 9-11 District Executive Conference Room (next to Ron's office)

Tentative meeting time in Spring – Mondays, 1-4

(JA) contracted AFT recommended person not available until next spring (Jan.). Do we want to try with someone else now and switch later?

(JR) Yes, Rouse has recommendations

(JA) discussion written communication policies – still a concern

IBB communication is worked out within circle – process takes time (JA needs to know how we will communicate with constituents)

Regardless – needs to know how

(KH) times where it is and is not appropriate

(JA) What if we come to consensus and AFT puts something out to contrary

(JR) lose credibility – not a good thing to do

(JA) e.g. – RG comes to next meeting

? – AFT puts that out might be sensitive

(AFT agrees that this does need to be discussed)

(JR) yes, within negotiations. We have a history of negotiations

(JA) recent articles in Advocate KH- we do not read everything

3G/88
6/12/03

8/18/03

That goes in advocate – but we have maintained confidentiality with respect to negotiation

(JA) mutual interest on PIT pay very controversial. Will there be coordination with AFT leadership, EC and Exec. Director?

(KH) IBB – yes, we need to look at more carefully. However, we need to maintain some freedom – management needs to trust us. It's good for the process

(JR) EC – not all members support

IBB – sometimes mistakes will be made

(RT) new process be sensitive to everyone's needs

(JA) if Advocate is not controlled with respect to negotiations, then, he needs to bring that into consideration. I have other tables that are impacted.

This is a relationship issue.

(JR) AFT negotiations team responsible for communication at table – will not edit other items. Free press/debate is healthy

(JA) Does this include Exec. Director i.e. p/t issues, pay, etc...

Agenda for next meeting

Introductions

- + Review/Check-in
- + Definition of "parity," develop options relative to definition
- + Review p/t hourly schedule
- + Review meeting dates

+		△
<ul style="list-style-type: none">- Frank discussion on communication- Set more meeting s to accelerate process- Jim working on facilitator- Good work facilitating		We miss Paula

PSSC 3G/5-6

11/26/01

Meeting Notes

Executive Conference Room (District)

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

The Management & AF

San Mateo County Community College District
Collective Bargaining Program

July 1, 1999 Through June 30, 2002

Agenda

1. Introductions
2. Review/Check-in
3. Definition of "parity," develop options relative to definition
4. Review p/t hourly schedule
5. Review meeting dates

The Mgmt & AF Meeting Notes

Check-in	Jim contacted by Skyline newspaper re: part-time parity – no comment
Part-time Parity	Need to define for State by 2/01 – need to check on this deadline
JR	Need this definition to help us create our goal for new\$
LA	Start by using State Task Force list of items to consider in defining parity for our Dist.
JR	Need to consider expectations of responsibilities
LA	Different expectations among part-timers – gamut of n
RT	Comparable duties (PT to FT) might not be desired by
JR	One minimum definition w/ mechanism for awarding; take more responsibility
KH	Could connect amount of responsibility to amount of
JA	Two standards to definition: 1) classroom related 2) non classroom related (committees, governance, etc)
MC	Already compensates some part-timers at special rate – problem w/ 60% law?
JR	Need to clarify how we implement 60% law – not consistent in District
KH	Create conflict w/ full-timers who do so much "extra" work?
JR	Set graduated % based on how much a part-timer works at extra responsibilities

PSSC 3G/8-6

3G/91
con
6/12/13

		<p>\$100,000</p> <p>↓ 75 %</p> <p>75,000 — 100 % parity</p> <p>↙ 68% Current status of parity</p>
IS		Need to clarify Feb. date
JR		Will email CFT president

- We all agree that what we spoke about today or any other day is confidential.
- Closure on ground rules – try to agree on communications policy, if possible. Also, other rules and agreements by email or phone with Jim A., Joaquin, Katherine.
- Next time – Mon., 12/10, 1-3 p.m. at CSM 1-115.
- We will review MOU before next meeting.

Next Agenda:

Review notes

Check-in

Continue parity definition discussion

Start to develop options

+	△
<p>Better participation</p> <p>Good to discuss issues</p> <p>KH – good facilitator</p> <p>Frank discussion</p> <p>Informative</p> <p>Identified needed info.</p>	<p>Didn't have all info.</p> <p>Missed Paula</p> <p>Needed even more participation from all team members</p>

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

The MGMT & AFT Meeting Notes

12/10/01

Old Board Room (1-115, CSM)

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

Meeting Notes

The Management & AFT Meeting

12/13/01 Collective Bargaining Meeting

Agenda

District Board Room
9 - 10:45 a.m.

1. Check-in
2. Review notes
3. Facilitation
4. Ground rules
5. Continue Parity definition/discussion
6. 60% information
7. Part-time data (maybe)
8. Discussion of 457 plans and pre-paid legal plans as benefit options
9. Additional interest of District multi-year agreement

12/10/01 Agenda

1. Review Notes
2. Check-in
3. Continue Parity definition discussion
4. Start to develop options

Check-in		
JA		Call ahead if need meeting time to caucus
KH		May not get mediation facilitator - Roose
IS		If not available to us, why have Roose come on the 13th
KH		Will check in with Roose
JA		Review meeting times and set next agenda 12/13, 9-10:45 am - District Board Room 12/19, 9-11 a.m. - District Executive Conference Room 1/24, 9-11 a.m. - District Board Room

3G/94
W
6/12/03

+	△
Good facilitation Recognize need for data/ document review Welcome Victoria	Joaquin had to leave Observe starting time Linda had to leave

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

The MGMT & AFT Meeting Notes

12/13/01

District Board Room

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

The Management & AFT Meeting

12/19/01 Collective Bargaining Meeting

Agenda

District Executive Conference Room
9 - 11 a.m.

1. Check-in
2. Review notes
3. Continue Explore Parity Options
4. Facilitation
5. Next Agenda

12/13/01 Agenda

1. Check-in
2. Review notes
3. Facilitation
4. Ground rules
5. Continue Parity definition/discussion
6. 60% information
7. Part-time data (maybe)
8. Discussion of 457 plans and pre-paid legal plans as benefit options
9. Additional interest of District multi-year agreement

Task		Jim- schedule room for AFT 60 min. prior to negotiations at site
Page 2		Appendices not apprentices
KH		Facilitation: not able to contact Roose - put over to next meeting
IS		How long will we look for a mediator?
Group Consensus		See how it goes

3G/96
6/2/03

JR		Start exploring options; overall principle equal pay equal work
JR		Comparable pay for comparable work Option 1: 75% in AFT widely used; Washington State uses 76%. By setting goal becomes reachable Tied to Opt 1; consider using \$ to add step 11; remainder spread over base; use base of full-time salary schedule as benchmark.
JA		Option 2: +% on part-time schedule; contingency language regarding continued funding and what happens.
KH		Option 3: Add column for MA
PA		Option 4: Analyze current contract and determine % by current contract
JA		Option 5: Look at existing agreements LA/El Camino
JR		Option 6: Load pay rather than hour
Task		Both sides to independently review options and bring information to next meeting.
PA		<u>Ed. Code on 60% issues and look at problems in it:</u> written for K-12 – when apply college work, doesn't apply (short courses; differing schedules, etc.) <ul style="list-style-type: none"> • Case law comes down on <u>mixed definitions</u> • How do we define 60% - semester? year? We tend to do this on annual basis (practice) • Our definition can affect part-time parity – do activities outside teaching count in 60% (committee work, etc.) – We often assume all activities will fall under 60%, but we need to clarify and agree on this area. • 137 (approx) full-time teaching hourly/ overloads (8 non-teaching) • 705 (approx) part-time “bodies” – 38 counselors, 6 librarians, 7 nurses, 7 learning center people, 4 testing people/DSPS (LD)
JA		30 FTE on part-time schedule. Significant amount of teaching done by full-time faculty (when you look at the 30 FTE). Approx. 1/3 of full-time faculty teaching overload.
JR		Can we get numbers of part-timers on each step? Degree information? How many w/MAs?

39/78
Coo
6/12/03

+	△
A lot of information Communicate clearly Kudos to Suki Coffee Side bar Finish on time (thanks KH)	

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

The MGMT & AFT Meeting Notes

12/19/01

District Board Room

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele,

Meeting Notes

The Management & AFT Meeting

12/19/01 Collective Bargaining Meeting

Agenda

District Executive Conference Room

9 - 11 a.m.

1. Check-in
2. Review notes
3. Continue Explore Parity Options
4. Facilitation
5. Next Agenda

1. List plan	AFT concurs with implementation of Hartford 457 and prepaid legal
2. Ground Rules	Draft reviewed and approved
3. Disciplines RE: Masters	Handout from Paula. Paula will work with Joaquin on follow-up review of costing information on part-time
4. Notes	Approved
5. Part-time Parity options	JA - New option (option 7): One time payment for Fall 01-02 One time payment for Spring 01-02 Variation -7A One time payment for Fall 01-02 Other option for Spring Handout - El Camino Plan "Part-time faculty compensation proposal" 11-14-01 This plan has been approved
	Review of Options
JR	Option 1 - 75% if full-time goal plus add step 11 using same step criteria single column Sub-option - square the schedule Process question: Should we deal with parity goal and actual implementation as separate issues?

36/101
6/2/03

+	△
Welcome facilitator Good dialogue Like Paula in discussion Good facilitation by Linda Like post-it charts Like Irene noticing process	Group too segregated by union/management

36/12

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

36/102
6/2/03

The MGMT & AFT Meeting Notes

1/24/02

District Board Room

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, 36/19
Katharine Harer, Joaquin Rivera, Romy Thiele, 36/80 - 36/75

The Management & AFT Meeting

1/24/02 Collective Bargaining Meeting

Agenda

District Board Room

9 - 11 a.m.

1. Check-in
2. Review notes
3. Progress reports on part-time research and discussion on part-time parity
4. Full-time salary and benefits

Info by District:

- a) 1% cost
- b) Scattergram on salary
- c) Scattergram on Medical plans

Info by AFT:

- a) Quality-of-life survey results (Hold)
- b) Bay 10 comparisons

5. Set agenda
6. Confirm future dates

	3. Part-time options and parity discussion New option #8 01-02 - Distribute \$ on lump sum 02-03 - Extra step
	Handout Los Rios parity agreement
	Next steps on Part-time <ul style="list-style-type: none">• Paula will provide data by 2/25 on step and LOAD options• Jim and Joaquin will have parity timetable at 1/28/02 meeting• District will respond to Office hours at 1/28/02 meeting

3/9/03
 6/12/03

Options for Year 2 (02-03)
 Consensus to continue

	Yes - continue	No - eliminate
1. Extra step	X	
2. Column for MA		X
3. LOAD pay	X	
4. \$ on Schedule % (as fallback)	X	
5. Square schedule (in conjunction with other options)	X	

Option for Year 1 (01-02)

	Yes	No
1. Lump sum	X	
2. % on schedule		X

(4) Full-time salary and benefits

JA	Cost of 1% for all faculty \$420,000
PA	Explains: <ul style="list-style-type: none"> • Handout CALPERS 02 rates • Handout: scattergram on Medical plans • Handout: scattergram on regular faculty salary placements
KH	Quality-of-life results by 2/4/02
JR	Refer to 4/11/01 study
JA	Will bring in ACCCA study to 1/28/02 and HR survey

3/9/02

(5) Confirm future dates

2/4/02: No Jim
 1/28/02: Joaquin leaves early
 2/11/02 Paula misses part

3/9/02

(6) Next agenda 1/28/02

1. Check-in/Concerns
2. 1/24/02 notes
3. Parity timetable - Jim and Joaquin
4. Part-time office hours response from District
5. ACCCA survey and HR survey - District
6. Full-time salary - explore interests
 - Jim will present financial information
 - Review initial sunshined interests

3G/104
COO
6/12/03

7. Set agenda 2/4/02

+	△
Consensus on something	Trail mix uneaten
Good facilitation	Irene not here
Good information shared	
More up-front discussions	

Dec 2011

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

MGMT & AFT Meeting Notes

1/28/02 District Board Room

Meeting Notes

Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Romy Thiele

The Management & AFT Meeting

1/28/02 Collective Bargaining Meeting

Agenda

District Board Room, 1 – 4 p.m.

1. Check-in/Concerns
2. 1/24/02 notes
3. Parity timetable
4. Part-time office hours response from District
5. ACCCA survey and HR survey – District
6. Full-time salary and benefits – interests
 - Jim will present financial information
 - Review initial sunshined interests
7. Set agenda 2/4/02
8. +/-

2	Notes 1/24/02 – o.k.
3.	Parity Timetable Jim and Joaquin: Discussion drafts will be exchanged – 1/30/02 by email Progress report – 2/11/02
4.	Part-time office hours
JA	MOU from 1990 is in place District believes District is in compliance with Ed Code
KH	Suggests John Kirk be invited to a future meeting (2/11/02, 1 p.m.) to discuss history of MOU and AFT concerns - consensus
5	Salary Surveys – Full-time
JA	Presents ACCCA and Bay 10 HR group surveys
	Other information to collect on Bay 10: Dist – Retirement medical benefits AFT – Steps on schedule (increments, duration) – part-time, full-time AFT – Sabbaticals Dist – LOAD (not FLC) Dist – Work week Dist – Benefit packages Target date for data – 2/25/02

35/106
 6/12/03

6	<p>Full-time salary and benefits – Interests and options</p> <table> <tr> <th colspan="2">Interests</th></tr> <tr> <th>District</th><th>AFT</th></tr> <tr> <td>(See 10/9/01) Try to achieve a multi-year agreement</td><td>(10/9/01 minus part-time equity)</td></tr> </table>	Interests		District	AFT	(See 10/9/01) Try to achieve a multi-year agreement	(10/9/01 minus part-time equity)
Interests							
District	AFT						
(See 10/9/01) Try to achieve a multi-year agreement	(10/9/01 minus part-time equity)						
JA	Financial presentation 1/23/02, 2 page handout						
	<p>Options for Full-time Salary/Benefits, 01-02</p> <p>Top 3 Bay 10 Statutory COLA total comp (3.8%) COLA total comp plus productivity gains 5% total comp plus productivity COLA plus inflation trend on health benefit Raise benefit cap to allow options for family coverage at no employee cost 3 year agreement with COLA – COLA in years 2 and 3 3 year agreement with COLA – COLA years 2 and 3 plus productivity 3 year – 5-3-3 % ↑ 's Any first year option above with 3% and 3% years 2 and 3 Same as above with 4 and 4 Same as above with 5 and 5</p>						
	<p>Agenda 2/4/02 (Exec. Conference Room)</p> <ol style="list-style-type: none"> 1. Check-in/Concerns 2. Notes 1/28/02 3. Quality of life survey report 4. Sabbatical – Interests and Data 5. Progress reports on part-time ETC 6. Next agenda 7. +/- 						

+	△
Suki's speed Good open discussion Paul's great Good process on part-time office hours	Miss Irene

Dec - 2010

2/4/02 District Board Room

Meeting Notes 36/77

Attendance: Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Katharine Harer, Joaquin Rivera, Irene Serna, Romy Thiele 36/78 36/75 36/79

The Management & AFT Meeting

2/4/02 Collective Bargaining Meeting

Agenda

Executive Conference Room, 1 - 4 p.m.

1. Check-in/Concerns
2. Notes 1/28/02
3. Bay 10 Salary Comp's
4. Quality of life survey report
5. Sabbatical - Interests and Data
6. Progress reports on part-time ETC
7. Next agenda 2/11/02
8. +/-

1 Check-in

San Mateo County Community College District

2 Notes 1/28/02 - ok

Collective Bargaining Program

July 1, 1999 Through June 30, 2002

3 Bay 10 Salary Comp's

JR: Passes data

- includes Sonoma (=11)
- # of columns, steps
- increments between steps
- part-time and full-time

Management & AFT Meeting notes

4 Quality of life survey

KH: Passes out 6 page document dated 2/1/02 from Stephen Hearne, Research Committee and question summary worksheet

Comments:

- not random sample
- clarify who responded (which group) on each question
- do mean and median where possible
- are there more demographics available on respondents, such as which college

5 Sabbatical

JR: Passes out Bay 10 plus Sonoma on sabbatical contract provisions

Q: What funding source?

A: Varies

KH: Hand-out of AFT summary report on SMCCCD sabbatical leave program 00-01

PA: 1725 Funds-FTE share

1% of Comp. For professional development

1 time only - 50K from PFE

Trustees program - 50k

College budget for travel/conferences

36/108
6/12/02

Problem/Issue Statement:

Do we want a provision for paid faculty leaves in our contract?

Or

What kind of paid faculty leave program do we want in our contract?

Interests – Paid Faculty Leaves
(arrow means shared interests)

<u>District</u>		<u>AFT</u>
Faculty have options – flexibility	→	Permanent (not side letter) sabbatical program
Simple, easily understood cohesive program	→	Include short-term professional development and long-term leaves
Program must benefit the District's education goals and direction	→	Help faculty feel more supported by the District
Cost containment		Opportunity for faculty renewal
Want faculty current and excited in what they are teaching	→	Attract and retain faculty
	←	Be competitive with other Districts
Benefit as many faculty as possible	→	Longer term commitment to faculty leaves

- 6 Progress Reports
PA: Part-time data will be available at 2/11/02 meeting

JR: Definition of part-time equity is in progress

- 7 Next Agenda 2/11/02
1. Check-in
 2. Notes
 3. John Kirk – 1:15 – 2:00 on part-time office hours, options on paid faculty leaves
 4. Progress reports
 5. Refine full-time salary options
 6. Next agenda – (2/25/02)
 7. +/-

8

+	Δ
AFT provide all data on time Irene is back	Missed Jim

39/109
6/12/03

39/62
Meeting Notes
2/11/02 Executive Conference Room 39/72
Attendance: Jim Albanese, Paula Anderson, Linda Avelar, Michael Claire, Victoria Clinton, Joaquin Rivera, Irene Serna, Romy Thiele 39/80 36/75 36/79

2/11/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m.

3

Agenda 2/11/02

1. Check-in
2. Notes
3. Part-time hourly scattergram
4. Part-time office hours: John Kirk - 1:15 - 2:00 on part-time office hours
5. Options on paid faculty leaves
6. Progress reports
7. Refine full-time salary options
8. Next agenda - (2/25/02)
9. +/-

3	Part-time scattergram PA: Handout on Fall 2001 hourly data HH= part-time hourly FH= Full-time hourly Not included - Skyline hourly counselors, nurses
4	Part-time office hours Guest speaker - John Kirk (AFT) <ul style="list-style-type: none">• Refers to 1988 Joint Study on part-time• 3-12-90 sideletter Additional information to exchange <ul style="list-style-type: none">- 1988 study - District to copy portions- Accounting firm recommendation from 1990 (John) AFT would like to resolve this issue here in bargaining
5	Options on paid faculty leaves (table until 2/25/02)
7	Refine full-time salary options Refer 1/28/02 notes Additional Options

Disc. 2/25/02

36/110
C80
6/12/02

	<ul style="list-style-type: none"> • 3-3-7 % ↑ 's • 3-7-3 % ↑ 's • 7-3-3 % ↑ 's • COLA+5 each year for 3 years
--	--

Full-time salary options:

The group agreed to continue working on the following options:

Option	Next Step
Cafeteria plan for benefits	District: will cost option
Year 1 – Year 2 – 5% Year 3 – 5%	Options for year 1 - 7% - 3% Costing - Delayed implementation
Year 1 – 7 Year 2 – 3 Year 3 – 3	Costing
Buy 10 Top 3 in 3 years	AFT: 8-14% below #3 (4/11/01 letter) SMCCCD is #6 – Col 8 Step 26 (highest non-doc) #9 - Highest with special increments #8 – Col 8 Step 14

8. Next Agenda 2/25/02

1. Check-in
2. Notes
3. Part-time faculty salary – refine options
4. Full-time salary – refine options
5. Options on faculty leaves
6. Next agenda (3/4/02)
7. +/-

9

+	△
Good refining of options Good discussion with John Kirk Appreciate humor	Missed Katherine

36/112
COO
6/2/03

6	Next Agenda 1) Check-In 2) Review notes 3) Issues/Problems 4) Full-time salary options 5) Faculty leaves options 6) Review part-time FLC data/models (if ready) 7) +/-
7	Future meetings Mondays through May except holidays and vacations

+	Δ
Good facilitation Spring fever is good Discussion good Done early Handouts	Missed Paul Heat fluctuation in ECR

3G/113
6/12/03

3G/62

Meeting Notes

3/4/02 Executive Conference Room

36/15 36/17

Attendance: Jim Albanese, Linda Avelar, Michael Claire, Victoria Clinton, Katherine Harer, Joaquin Rivera, Romy Thiele

36/18

36/180

36/19

36/179

3/4/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m. 2

Agenda 3/4/02

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

1. Check-in
2. Review notes
3. Issues/Problems
4. Full-time salary option
5. Faculty Leave Options
6. Review Part-time FKC Data/Models - 3/11/02 meeting
7. +/-

The MGMT & AFT Meeting Notes

3

Full-time Salary Options

JR: Reports on E.C. discussion of 7-3-3 option on salary and benefits

Handout - CPI compared to salary increase

New option

7-4-4 with guarantee not ranking lower than 7 out of 11 (using CCI method)
[note: by CCI method, SMCCCD is #7 for 00-01]

Benefits- current cap = \$ 490
yr1 12.94% = \$ 550
yr2 +4% = \$ 572
yr3 +4% = \$ 595

Sub-options on full-time faculty salary

- with a January date on H.B. cap increases, costing would change - District will examine costs
- restructure salary schedule, such as:
 - increasing top steps
 - reducing plateaus
 - 8%) on step 26 - District will cost this and what it would
 - 9%) do to steps 1-25 within the 7% cost framework.
 - 10%)

36/114
COO
6/12/02

Agenda – 3/11/02

1. Check-In
2. Review Notes
3. Problems/Issues
4. Part-time faculty FLC Data/Models
5. Report on counseling Task Force
6. Full-time Salary – Review 3 year and 1 year options
7. Faculty Leave Options
8. +/-

+	△
Good facilitation	Missed Mike Missed Irene and Paula

3/11/02

Meeting Notes
Executive Conference Room

Attendance: Jim Albanese, Linda Avelar, Paula Anderson, Michael Claire, Victoria Clinton, Katherine Harer, Joaquin Rivera, Romy Thiele
Facilitator: Paul Roose

3/11/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m.

Agenda 3/11/02

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

1. Check-In
2. Review Notes
3. Problems/Issues
4. Part-time faculty FLC Data/Models
5. Report on counseling Task Force
6. Full-time Salary - Review 3 year and 1 year options
7. Faculty Leave Options
8. +/-

The MGMT & AFT Meeting Notes

1. Check-In	- Distractions today - Paula out at 2:30, back later - Early adjournment today - 15 min. early
2. Review notes	Move item #6 to #4
3. Issues and Problems	JR- Negotiations settlement from a year ago agreed to 5 equal paychecks per semester - delayed to Spring 2002 <u>NOT</u> implemented. AFT wasn't consulted re: delay AFT wants commitment to implement for Fall. JA- District working on this and other data (LOAD, squaring schedule) District will implement in Fall. PA- District is adjusting dates and deadlines and creating clarifying language for part-time Health reimbursements - District knows current deadlines are off.
4. Full-time Salary - 1 yr. or 3 yr. options:	Schedule on retro. Checks: <ul style="list-style-type: none">- need closure ASAP - before break- need contract/details by 4/18/02 for <u>payroll</u> JA- 7-3-3 - CSEA, AFSCME close to settling <ul style="list-style-type: none">- This option or 1 year contract- 7-3-3 is bottom line from District and Board JA, JR - hand out costing of 8-9-10 % on top step Health benefit cap costing

38/116
 6/12/02

	<p>Jim will have costing by 3/18</p> <ul style="list-style-type: none"> - option – 01-02 cap \$490 - convert 7% to salary 																								
	<p><u>Rough costing of Health Benefit options</u></p> <p>District Option – 7/1/01 – 7%</p> <p style="padding-left: 100px;">7/1/02 – 3%</p> <p style="padding-left: 100px;">7/1/03 – 3%</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td><td colspan="3">3 year cost</td></tr> <tr> <td>year</td><td>1</td><td>2</td><td>3</td></tr> <tr> <td>1</td><td>7</td><td>7</td><td>7 = 21</td></tr> <tr> <td>2</td><td></td><td>3</td><td>3 = 6</td></tr> <tr> <td>3</td><td></td><td></td><td>3 = 3</td></tr> <tr> <td></td><td></td><td></td><td><u>30%</u></td></tr> </table>		3 year cost			year	1	2	3	1	7	7	7 = 21	2		3	3 = 6	3			3 = 3				<u>30%</u>
	3 year cost																								
year	1	2	3																						
1	7	7	7 = 21																						
2		3	3 = 6																						
3			3 = 3																						
			<u>30%</u>																						
	<p>AFT Option – 1/1/02 – 12.24.%</p> <p style="padding-left: 100px;">1/1/03 - 4%</p> <p style="padding-left: 100px;">1/1/04 - 4%</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td>1</td><td>6.12</td><td>12.24</td><td>12.24 = 30.6</td></tr> <tr> <td>2</td><td></td><td>2</td><td>4 = 6</td></tr> <tr> <td>3</td><td></td><td></td><td>2 = 2</td></tr> <tr> <td></td><td></td><td></td><td><u>38.6%</u></td></tr> </table> <p>Note: If 12.24 is delayed until 7/1/02, then, 3 yr cost = 32.48%</p>	1	6.12	12.24	12.24 = 30.6	2		2	4 = 6	3			2 = 2				<u>38.6%</u>								
1	6.12	12.24	12.24 = 30.6																						
2		2	4 = 6																						
3			2 = 2																						
			<u>38.6%</u>																						
	<p><u>Rough Difference between District and AFT options</u></p> <ul style="list-style-type: none"> - 3 yr total \$ added to monthly cap = 147 (Dist), \$189 (AFT) = \$42/mo - \$42*12mos*120 unit MBRS = \$60,480 = .14% cost difference over 3 years. 																								

Next Agenda

1. Check-In
2. Problems/Issues
3. Full-time faculty salary and benefits
4. Faculty leave options
5. Part-time parity definition
6. Load options for part-timers
7. Counseling task force report

+	△
Health benefit analysis good	Missed Irene

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

3, 6/11/02
6/12/02

36/62 The Mgmt & AFT Meeting Notes

3/18/02 Executive Conference Room 36/77
Attendance: Jim Albanese, Linda Avelar, Michael Claire, Victoria Clinton, Katherine Harer, Joaquin Rivera, Romy Thiele 36/29
Facilitator: Paul Roose 36/19

3/18/02 The Management & AFT Meeting

Executive Conference Room, 1 - 4 p.m. 3

Agenda 3/18/02

1. Check-In
2. Problems/Issues
3. Full-time faculty salary and benefits
4. Faculty leave options
5. Part-time parity definition
6. Load options for part-timers
7. Counseling task force report

Full-time faculty salary and benefits	<p>JR - AFT assumed that 7-3-3 applied to part-time as well as full-time - part-time \$ would be on top of this.</p> <p>JA - This was not our option. It was 7-3-3 on ALL schedules and benefits.</p> <p>JR - Our option was 7-4-4 plus distribution of part-time state \$ on part-time schedule</p>
---------------------------------------	--

Agenda 4/1/02

1. Salary/Benefits options
2. Faculty leave options

+	△
Appreciate Joaquin's candor	Exhausting

PSSC 36/5-6

Tab 14

and 18-2
Date 6/25/09 W/S No 18-2
Page 10/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 1999-2000 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	34.10	39.87	(5.77)	31.00	(178.87)	(37.56)	(216)
E Chandler	36.40	41.83	(5.43)	0.00	0.00	0.00	0
E Brenner	36.40	40.72	(4.32)	0.00	0.00	0.00	0
J Kirk	38.70	39.68	(0.98)	0.00	0.00	0.00	0
A Yancy	31.12	31.79	(0.67)	39.00	(26.13)	(5.49)	(32)
G Petropoulos	56.63	36.63	20.00	0.00	0.00	0.00	0
L Pontacq	51.15	51.15	0.00	368.00	0.00	0.00	0
P Anderson	51.15	51.15	0.00	41.00	0.00	0.00	0
R Budnick	51.15	51.15	0.00	82.50	0.00	0.00	0
J Rivera	32.95	32.76	0.19	36.00	6.84	1.44	8
G Goth	36.40	41.25	(4.85)	0.00	0.00	0.00	0
G Marvel	54.98	54.98	0.00	61.50	0.00	0.00	0
J Gross	36.99	22.90	14.09	0.00	0.00	0.00	0
							(240)

18-2
7/14

* ADDED SALARY
RATES TRACED TO
DISTRICT'S PAYROLL
SYSTEM. WE DID
NOT MAKE
COPIES OF THE
PAYROLL REGISTER
FOR THIS YEAR.

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2000-2001 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	59.79	42.09	17.70	20.75	367.28	77.13	444
G Petropoulos	59.59	61.96	(2.37)	0.00	0.00	0.00	0
E Brenner	63.70	40.33	23.37	0.00	0.00	0.00	0
P Anderson	53.81	53.81	0.00	149.35	0.00	0.00	0
J Gross	63.70	36.43	27.27	0.00	0.00	0.00	0
L Pontacq	59.59	54.31	5.28	469.50	2,478.96	520.58	3,000
J Rivera	57.84	35.81	22.03	21.75	479.15	100.62	580
E Chandler	64.66	42.28	22.38	0.00	0.00	0.00	0
J Kirk	65.64	40.69	24.95	0.00	0.00	0.00	0
G Goth	71.63	43.05	28.58	0.00	0.00	0.00	0
A Weitzel	36.89	36.89	0.00	0.00	0.00	0.00	0
							4,024

18-2
8/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2001-2002 36/122

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
E Brenner	42.19	45.88	(3.69)	0.00	0.00	0.00	0
K Harer	39.61	41.44	(1.83)	37.75	(69.08)	(14.51)	(84)
G Goth	71.63	47.25	24.38	0.00	0.00	0.00	0
E Chandler	42.83	43.92	(1.09)	0.00	0.00	0.00	0
L Avelar	57.58	57.58	0.00	87.50	0.00	0.00	0
L Pontacq	63.76	63.76	0.00	541.00	0.00	0.00	0
M Claire	57.58	57.58	0.00	86.50	0.00	0.00	0
P Anderson	57.58	57.58	0.00	214.75	0.00	0.00	0
J Albanese	88.05	88.05	0.00	696.50	0.00	0.00	0
A Nicholas	38.30	35.81	2.49	0.00	0.00	0.00	0
J Rivera	38.31	35.81	2.50	37.75	94.38	19.82	114
J Kirk	43.48	40.67	2.81	0.00	0.00	0.00	0
P Dreamer	62.83	51.16	11.67	0.00	0.00	0.00	0
J Searle	62.83	50.29	12.54	0.00	0.00	0.00	0
R Thiele	62.83	41.78	21.05	37.75	794.64	166.87	962
V Clinton	62.83	22.82	40.01	28.75	1,150.29	241.56	1,392
P Moran	54.64	9.25	45.39	0.00	0.00	0.00	0
							2,384

* CALCULATED -

UNALLOWABLE SALARIES

* ADDED BENEFIT RATE

388

**San Mateo County Community College District
Mandated Cost Reimbursement
Actual Productive Hourly Rate Calculation**

39/192
6/12/03
8/22/03

	Administrators Working Hour	Classified Working Hour
Total Annual Working Hours: 7.5 * 5 * 52 Weeks *	1,950.00 ✓	1,950.00 ✓
Less: Vacations* 7.5 * 29 Days / 7.5 * 18 Days	(217.50) ✓	(135.00) ✓
Less: Holidays 7.5 * 14 Days	(105.00) ✓	(105.00) ✓
Less: Winter Holiday 7.5 * 1 Day	(7.50) ✓	(7.50) ✓
Total Actual Productive Hours per annual	1,620.00 ✓	1,702.50 ✓
Min. Productive Hours per annual allowed by State	1,750.00	1,750.00

* Administrator's Vacation is 29 days per annual
Classified's Vacation is 18 days for those've worked 10 years

39/121-122

NOTE: The recomputed productive hours by the Auditor Shows no variance, therefore, no additional workpaper needed to document the recomputation. The audit team accepted the minimum productive hours per annual as ~~allowed~~ used by the district as allowable.

✓ Footed

✓ Cross footed.

Note * ⇒ DISTRICT SUBTRACTED AUTHORIZED SALARY TIME FROM ANNUAL WORKING HOURS. SSC DOES NOT RECOGNIZE ESTIMATED BREAK TIME AS AN ALLOWABLE DEDUCTION FROM HOURS WORKED TO COMPUTE PRODUCTIVE HOURS.

$8 \times 52 = 2080 - 1950 = 130$ hours added in to district's calculation

389 PSSC 39/191

**San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 1999-00**

*Sample 1/23/00
Auditor's copy
1/23/00*

(DISTRICT PREPARED)

-----Collective Bargaining-----
Salary and Benefit

<u>Postn</u>	<u>Name</u>	<u>Title</u>	<u>Annual</u> <u>Earnings</u>	<u>Productive</u> <u>*Hrly Rate</u>	<u>Benefits</u> <u>Hrly Rate</u>
4a0006	Acena, Albert A.	Dean, Soc Sci	89,508.00	51.15	10.74
4f0068	Alkins, Gregg	Coord. Of Library Svc	75,180.00	42.96	9.02
2a0003	Anderson, Paula	Dean - Skyline	89,508.00	51.15	10.74
3a0004	Armstrong, Elizabeth	Dean - Canada	89,508.00	51.15	10.74
2a0002	Arreola, Dennis	Dean Adm Rec. Skyline	89,508.00	51.15	10.74
4a0022	Avakian, John	Director of Ed Net-Multimedia	94,176.00	53.81	11.30
2a0007	Avelar, Linda	Dean Bus / Ind Relation	89,508.00	51.15	10.74
3a0004	Benliz, Tania	Acting Dean, Sci and Tech	85,608.00	48.92	10.27
1a0020	Beno, Barbara	Acting Human Resources/Ed Svs	104,280.00	59.59	12.51
2a0006	Bestock, Donna J	Dean, Soc Sci / Creative	81,360.00	46.49	9.76
1a0001	Bowling, Clayton	Negotiator (Retired)	Hrly	65.00	-
2f0086	Brenner, E	Instr. Lang Art/Learn	63,706.00	36.40 <i>35/121</i>	7.64
2c0114	Briones, Eloisa	Superv. College Bus. Svc	59,285.00	33.88	7.11
1a0007	Budnick, Rhonda	Director of Business	89,508.00	51.15 <i>35/121</i>	10.74
3c0100	Carrington, Debbie	Superv. College Bus. Svc	68,836.00	39.33	8.26
4c0118	Chaika, Kathy	Operation Assistant	39,754.00	22.72	4.77
2f0054	Chandler, Bess	Inst. P E	63,706.00	36.40 <i>35/121</i>	7.64
1c0283	Chang, Suki	Executive Secretary	44,788.00	25.59	5.37
1c0295	Chow, Raymond	Chief Accountant	68,928.00	39.39	8.27
1c0213	Christensen, Barbara	Dir. Of Com. & Govt Relations	89,508.00	51.15	10.74
1c0208	Claire, Michael	Dean, Technology	81,360.00	46.49	9.76
1a0017	Dasilva, Linda	Director of Fac. & Planning	79,104.00	45.20	9.49
1c0047	Dedo, Barbara	Senior Programmer I	64,667.00	36.95	7.76
4a0011	Dille, Gary	Dean, PE / Athletic	94,176.00	53.81	11.30
2f0031	Escobar, Maria	Coord. Of EOPS	71,928.00	41.10	8.63
4a0005	Estes, Susan	Dean - CSM	89,508.00	51.15	10.74
3a0005	Friesen, John	Dean - Canada	89,508.00	51.15	10.74
1a0004	Galatolo, Ron	Associate Chancellor	116,196.00	66.40	13.94
2h2414	Goth, George	Fac, Math/ Sci	Hrly teacher	42.00 <i>35/121</i>	-
1a0009	Green, Carol	Director of Personnel	89,508.00	51.15	10.74
4a0019	Griffin, Pat	V. President - CSM	99,108.00	56.63	11.89
3f0103	Gross, Jeanne	Inst. Learning Ctn	64,728.00	36.99 <i>35/121</i>	7.77
1c0068	Gulli, Tony	Sr. Maintenance Engineer	54,092.00	30.91	6.49
2f0003	Harer, K. E	Instr. Lang Art/Learn	59,679.00	34.10 <i>35/121</i>	7.16
3a0003	Hayes, Linda	Dean, Bus/Off Campus programs	85,608.00	48.92	10.27
1c0099	Heap, Clifford	Sr. Maintenance Engineer	54,881.00	31.36	6.59
4c0006	Hechim, Phillis	Adm. Assn	54,468.00	31.12	6.54
4a0003	Hermosillo, Imelda	Dean, Counseling/ Advising	81,336.00	46.48	9.76
2f0032	Hewitt, Thomas	Coord. Of Library Svc	72,996.00	41.71	8.76
2a0003	Hughes, Jennifer	Dean, Counseling/ Advising	76,805.08	43.89	9.22
2a0008	Johnson, Edwin	Dean, PE / Athletic	89,508.00	51.15	10.74
4a0017	Kelly, Shirley	President - CSM	116,448.00	66.54	13.97
4f0182	Kirk, John	Instr. Soc. Sci	67,730.00	38.70 <i>35/121</i>	8.13
4c0004	Ko, Maggie	Adm. Assn - CSM	55,507.00	31.72	6.66
14	Kowerski, Robert	Acting Dean, Math and Sci	89,904.00	51.37	10.79
4a0016	Lawrence, Marilyn	Gen. Manager, KCSM	104,280.00	59.59	12.51
3a0011	Lusca, Phyllis	Dean, Language Arts	78,480.00	44.85	9.42
4c0203	Martinez, John	Broadcast Engineer II	51,768.00	29.58	6.21
3a0008	Martinez, Olivia	V. President - Canada	99,108.00	56.63	11.89
2A0004	McBride, Marilyn	Dean, Sci / Math / Tech	89,508.00	51.15	10.74

**San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 1999-00**

*39/185
C80
6/12/03*
8/12/03

(DISTRICT PREPARED)

		-----Collective Bargaining----- Salary and Benefit			
Postn	Name	Title	Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate
4a0010	Mellor, Sandra	Dean, Corp and Comm Ed.	94,176.00	53.81	11.30
	Retired Meyer, Bruce	Acting Dean, Counseling	85,608.00	48.92	10.27
1c0076	Miraglia, Michael	Maintenance Engineer I	49,113.00	28.06	5.89
4a0015	Morrisette, Nancy	Director of Operations	75,180.00	42.96	9.02
4a0001	Mullen, John	Dean, Adm/Rec.-CSM	89,508.00	51.15	10.74
1c0042	Munson, Stephanie	Purchasing Technician	44,202.00	25.26	5.30
3c0077	Navarette, Cheryl	Staff Assistant	39,595.00	22.63	4.75
1c0088	Olvera, Armando R	Custodian	35,192.00	20.11	4.22
1c0088	Olvera, Armando R	Custodian	33,516.00	19.15	4.02
2a0017	O'Mahoney, William	Director of Marketing	85,608.00	48.92	10.27
3c0003	Pena, Jose	Adm. Assn -CAN	50,336.00	28.76	6.04
3a0006	Perez, Rosa	Interim President	122,256.00	69.86	14.67
4h4419	Petromilli, James G	Interim Dean, Instructional	Hrly	59.84	12.57
1a0002	Petropulous, Gus	Assn. Chan Research & Tech.	99,108.00	56.63	11.89
1a0011	Pontacq, Lynn	Director of Budget	89,508.00	51.15	10.74
1c0111	Post, Robert	Custodian	35,052.00	20.03	4.21
1c0078	Randle, Aubury	Custodian	30,497.00	17.43	3.66
2f0007	Rivera, Joaquin	Inst. Sci / Math	57,662.00	32.95	6.92
3a0009	Serna, Irene	Acting Dean EOPS	81,360.00	46.49	9.76
02	Sewart, John	Dean, Articulation & Research	94,176.00	53.81	11.30
250015	Smith, Donald	Dean, Instructional Technology	89,904.00	51.37	10.79
2a0016	Soyombo, Richard	Director, Ctn for I.T.D	79,104.00	45.20	9.49
2a0012	Stevens, Susie	V.President - Skyline	99,108.00	56.63	11.89
1p0003	Verzello, Robert	Interim President	Hrly	24.26	5.09
2a0011	White, Frances	Interim President	122,256.00	69.86	14.67
1c0285	Wilkes, Deanne	Adm. Assn	55,625.00	31.79	6.68
1c0217	Yancey, Allyson	Administrative Assistant	54,468.00	31.12	6.54
2a0013	Ybarra-Garcia Rosemary	V.President, Student Svc	104,280.00	59.59	12.51
1a0010	Zander, Walter	Director of Maintenance	89,508.00	51.15	10.74

Tab 15

and 18.2 W/S No 18.2
 Date 6/25/04 Page 10/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 1999-2000 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	34.10	39.87	(5.77)	31.00	(178.87)	(37.56)	(216)
E Chandler	36.40	41.83	(5.43)	0.00	0.00	0.00	0
E Brenner	36.40	40.72	(4.32)	0.00	0.00	0.00	0
J Kirk	38.70	39.68	(0.98)	0.00	0.00	0.00	0
A Yancy	31.12	31.79	(0.67)	39.00	(26.13)	(5.49)	(32)
G Petropoulos	56.63	36.63	20.00	0.00	0.00	0.00	0
L Pontacq	51.15	51.15	0.00	368.00	0.00	0.00	0
P Anderson	51.15	51.15	0.00	41.00	0.00	0.00	0
R Budnick	51.15	51.15	0.00	82.50	0.00	0.00	0
J Rivera	32.95	32.76	0.19	36.00	6.84	1.44	8
G Goth	36.40	41.25	(4.85)	0.00	0.00	0.00	0
G Marvel	54.98	54.98	0.00	61.50	0.00	0.00	0
J Gross	36.99	22.90	14.09	0.00	0.00	0.00	0
							(240)

18.2
7/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 2000-2001 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	59.79	42.09	17.70	20.75	367.28	77.13	444
G Petropoulos	59.59	61.96	(2.37)	0.00	0.00	0.00	0
E Brenner	63.70	40.33	23.37	0.00	0.00	0.00	0
P Anderson	53.81	53.81	0.00	149.35	0.00	0.00	0
J Gross	63.70	36.43	27.27	0.00	0.00	0.00	0
L Pontacq	59.59	54.31	5.28	469.50	2,478.96	520.58	3,000
J Rivera	57.84	35.81	22.03	21.75	479.15	100.62	580
E Chandler	64.66	42.28	22.38	0.00	0.00	0.00	0
J Kirk	65.64	40.69	24.95	0.00	0.00	0.00	0
G Goth	71.63	43.05	28.58	0.00	0.00	0.00	0
A Weitzel	36.89	36.89	0.00	0.00	0.00	0.00	0
							4,024

18.2
8/14

San Mateo Community College District
 Legislatively Mandated Collective Bargaining Program
 Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
 Fiscal Year 2001-2002 36/122

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
E Brenner	42.19	45.88	(3.69)	0.00	0.00	0.00	0
K Harer	39.61	41.44	(1.83)	37.75	(69.08)	(14.51)	(84)
G Goth	71.63	47.25	24.38	0.00	0.00	0.00	0
E Chandler	42.83	43.92	(1.09)	0.00	0.00	0.00	0
L Avelar	57.58	57.58	0.00	87.50	0.00	0.00	0
L Pontacq	63.76	63.76	0.00	541.00	0.00	0.00	0
M Claire	57.58	57.58	0.00	86.50	0.00	0.00	0
P Anderson	57.58	57.58	0.00	214.75	0.00	0.00	0
J Albanese	88.05	88.05	0.00	696.50	0.00	0.00	0
A Nicholas	38.30	35.81	2.49	0.00	0.00	0.00	0
J Rivera	38.31	35.81	2.50	37.75	94.38	19.82	114
J Kirk	43.48	40.67	2.81	0.00	0.00	0.00	0
P Dreamer	62.83	51.16	11.67	0.00	0.00	0.00	0
J Searle	62.83	50.29	12.54	0.00	0.00	0.00	0
R Thiele	62.83	41.78	21.05	37.75	794.64	166.87	962
V Clinton	62.83	22.82	40.01	28.75	1,150.29	241.56	1,392
P Moran	54.64	9.25	45.39	0.00	0.00	0.00	0
							2,384

18.2
9/14

* CALCULATED -

UNALLOWABLE SALARIES * ADJUSTED BENEFIT RATE
393

San Mateo County Community College District

Claimant Number : S41100

Collective Bargaining

2000-2001

Claim Components	Description of Activity	Cost Elements	Winton Act 1974-75	Salary & Benefits	Supplies	Contracted Service	Total
AFT	AFT Release time (Cont'd)	Instructor Lang Art / Learn -K. Harer 433 hrs @\$59.79 , Benefits @ 21%		25,889.07 5,436.70			25,889.07 5,436.70
		Instructor Sci / Math - Sky -C.J.J. Rivera 243 hrs. @\$57.84 , Benefits @ 21%		14,055.12 2,951.58			14,055.12 2,951.58
AFT	AFT Table Negotiations (11 sessions)	Consultant - G. Marvel 12 Hrs @ \$100					1,200.00 1,200.00
		Director of Human Res. - C. Green 6 hrs. @\$53.81 Benefits @ 21%		322.86 67.80			322.86 67.80
AFT		Director of Budget - L. Pontacq 15 hrs. @\$59.59 Benefits @ 21%		893.85 187.71			893.85 187.71
		Dean Technology - M. Claire 17.5 hrs. @\$53.81 Benefits @ 21%		941.68 197.75			941.68 197.75
AFT		Dean Special Projects - P. Anderson 35 hrs. @\$53.81 Benefits @ 21%		1,883.35 395.50			1,883.35 395.50
		Associate Chancellor - R. Galatolo 19.2 hrs. @\$69.06 Benefits @ 21%		1,325.96 278.45			1,325.96 278.45

DISTRICT'S
CLAIM
SCHEDULE
394

Deleted for testing.

(DISTRICT PREPARED)

San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
For 2000-01

39/186
09/12/03

-----Collective Bargaining-----					
Salary and Benefit					
Postn	Name	Title	Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate
4a0006	Acena, Albert A.	Dean, Soc Sci	94,176.00	53.81	11.30
1a0015	Anderson, Paula	Dean - Skyline	94,176.00	53.81	11.30
3a0004	Armstrong, Elizabeth	V.P. Inst.	104,280.00	59.59	12.51
2a0007	Avelar, Linda	Dean Bus / Ind Relation	94,176.00	53.81	11.30
1a0020	Beno, Barbara	Act. HR. /Ed Svcs	104,280.00	59.59	12.51
2a0006	Bestock, Donna J	Dean, Soc Sci / Creative	94,176.00	53.81	11.30
2f0086	Brenner, E	Instr. Lang Art/Learn	69,007.00	39.43	8.28
2c0114	Briones, Eloisa	Superv. College Bus. Svc	72,276.00	41.30	8.67
1c0317	Carrington, Debbie	Sr. Fin. Analyst	72,276.00	41.30	8.67
4c0118	Chaika, Kathy	Operation Assistant I	40,620.00	23.21	4.87
1c0284	Chang, Suk	Adm. Assistant	51,876.00	29.64	6.23
1c0295	Chow, Raymond	Chief Accountant	72,276.00	41.30	8.67
4a0008	Claire, Michael	Dean, Technology	94,176.00	53.81	11.30
2f0007	Contrera, Rivera	Instr. Sci/ Math	62,663.00	35.81	7.52
1a0017	DaSilva, Linda	Dir. Of Mtn Operation	79,104.00	45.20	9.49
1c0299	Dee, John	Sr. Acct Tech	46,980.00	26.85	5.64
1c0047	Dedo, Barbara	Sr. Programmer	67,548.00	38.60	8.11
3011	Dilley, Gary	Dean, Division	94,176.00	53.81	11.30
2f0031	Escobar, Maria	Director EOPS	75,516.00	43.15	9.06
4a0005	Estes, Susan	Dean - CSM Lang, Arts	94,176.00	53.81	11.30
1p0004	Friesen, John	Dean - Canada	19,872.00	11.36	2.38
1a0004	Galatolo, Ron	Associate Chancellor		69.06	14.50
2f0043	Goth, George	Inst. Sci / Math	75,336.00		
1a0009	Green, Carol	Director of Personnel	94,176.00	53.81	11.30
4a0019	Griffin, Pat	V. President -CSM	104,280.00	59.59	12.51
3f0103	Gross, Jeanne	Dir. Language Ctn	68,316.00	39.04	8.20
1c0068	Gulli, Tony	Sr. Maintenance Engineer	52,644.00	30.08	6.32
2f0003	Harer, K. E	Instr. Lang Art/Learn	64,777.00	37.02	7.77
3a0003	Hayes, Linda	Dean Bus / Soc Sci	89,904.00	51.37	10.79
1c0099	Heap, Clifford	Sr. Maintenance Engineer	52,644.00	30.08	6.32
2f0032	Hewitt, Thomas	Coord. Of Library Svc	79,104.00	45.20	9.49
2a0003	Hughes, Jennifer	Dean, Math	89,904.00	51.37	10.79
2a0008	Johnson, Edwin	Dean, PE / Athletic	89,508.00	51.15	10.74
3c0124	Kerwin, Kathy	Career Resources Aide	34,128.00	19.50	4.10
1c0297	Leong, Anita	Accountant- Payable	58,344.00	33.34	7.00
2a0014	Lucas, Phillips	Dean, Division	94,176.00	53.81	11.30
3a0008	Martinez, Olivia	V. President - Canada	104,280.00	59.59	12.51
2A0004	McBride, Marilyn	Dean, Sci / Math / Tech	94,176.00	53.81	11.30
4a0015	Morrisette, Nancy	Director of Operations			
4a0001	Mullen, John	Dean, Adm/Rec.-CSM	89,508.00	51.15	10.74
1c0042	Munson, Stephanie	Purchasing Technician	43,656.00	24.95	5.24
1c0065	Navarrete, Cheryl	Operation Assistant I	40,620.00	23.21	4.87
1a0019	Nunez, Jose	Exec. Dir Fac Mtn Oper.	104,280.00	59.59	12.51
1c0088	Olvera, Armardo	Custodian	35,516.00	20.29	4.26
3c0003	Pena, Josa	Adm. Assistant	54,468.00	31.12	6.54
1a0002	Petropoulos, Gus	Assn. Chan Research	104,280.00	59.59	12.51
1a0011	Pontacq, Lynn	Director of Budget	104,280.00	59.59	12.51
1c0111	Post, Robert	Custodian	33,516.00	19.15	4.02

DSS 26/12/11

8/22/03 39/1840
6/12/03

1c0069	[REDACTED]	Randle, Aubrey	Custodian	29,520.00	16.87	3.54
1c0081	[REDACTED]	Rico, Juan	Custodian	33,516.00	19.15	4.02
019	[REDACTED]	Serna, Irene	Acting Dean EOPS	79,104.00	45.20	9.49
4a0002	[REDACTED]	Sewart, John	Dean, Articulation	94,176.00	53.81	11.30
4a0017	[REDACTED]	Shirley, Kelly	V. President - CSM	122,256.00	69.86	14.67
4a0018	[REDACTED]	Sonner, Grace	Dean, Division	104,280.00	59.59	12.51
2a0012	[REDACTED]	Stevens, Susie	V. President - Skyline	19,872.00	11.36	2.38
2c0037	[REDACTED]	Tidd, Richard	Elect. Tech	49,356.00	28.20	5.92
1c0218	[REDACTED]	Weitzel, A	Adm. Analyst	64,560.00	36.89	7.75
2c0008	[REDACTED]	Welch, Catherine	Staff Assistant	39,504.00	22.57	4.74
2a0011	[REDACTED]	White, Frances	President	122,256.00	69.86	14.67
4a0012	[REDACTED]	Willis, Janis	Dean, Creative Arts	85,608.00	48.92	10.27
1c0217	[REDACTED]	Yancey, Allison	Adm. Assistant	54,468.00	31.12	6.54
2a0013	[REDACTED]	Ybarra-Garcia Rosemary	V. President	104,280.00	59.59	12.51

3f0099	[REDACTED]	Rodriguez, Ernest	Psy, Counseling	75,336.00	43.05	9.04
		Rivera, Contrera	583634714	62,663.00	57.84	12.15
		Harer Ke		64,777.00	59.79	12.56
		Brenner, E		69,007.00	63.70	13.38
		Goth, G		75,336.00	69.54	14.60
		Kirk, J		71,117.00	65.64	13.78
		Chandler, E		70,051.00	64.66	13.58
		Moran, Patricia M		32,456.16	54.64	11.47

(DISTRICT
PREPARED
396)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

8/22/03

39/179
6/12/05

X (-2778 HARER, KATHERINE E

PR	DATE	TYP	RET	C	PAY	RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
1	07-31-00									2,962.08	0.00	2,962.08		0.00	
1	07-31-00	SUM	XX2	4	59.840		2,962.08	0.00	49.50				0.00		
1	07-31-00									0.00	0.00	0.00		0.00	
1	07-31-00	WH		1	0.000		3,618.19	0.00	0.00				0.00		
1	08-31-00									0.00	0.00	0.00		0.00	
1	08-31-00	WH		1	0.000		3,618.19	0.00	0.00				0.00		
1	09-29-00	REG	132	3	6169.200		2,467.68	0.00	0.00	6,169.20	6,169.20	0.00	197.41	0.00	
1	09-29-00	REG	132	3	6169.200		1,233.84	0.00	0.00				98.71		
1	09-29-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42		
1	10-03-00									646.27	0.00	646.27		0.00	
1	10-03-00	OT	XX2	4	59.840		646.27	0.00	10.80				0.00		
1	10-31-00	REG	132	3	6169.200		2,467.68	0.00	0.00	7,138.61	6,169.20	969.41	197.41	0.00	
1	10-31-00	REG	132	3	6169.200		1,233.84	0.00	0.00				98.71		
1	10-31-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42		
1	10-31-00	OT	XX2	4	59.840		969.41	0.00	16.20				0.00		
1	11-30-00	REG	132	3	6169.200		3,701.52	0.00	0.00	7,497.65	6,169.20	1,328.45	296.12	0.00	
1	11-30-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42		
1	11-30-00	OT	XX2	4	59.840		969.41	0.00	16.20				0.00		
1	11-30-00	OT	XX2	4	59.840		119.68	0.00	2.00				0.00		
1	11-30-00	OT	XX2	4	59.840		239.36	0.00	4.00				0.00		
1	12-15-00	REG	132	3	6169.200		3,701.52	0.00	0.00	6,899.25	6,169.20	730.05	296.12	0.00	
1	12-15-00	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42		
1	12-15-00	OT	XX2	4	59.840		610.37	0.00	10.20				0.00		
1	12-15-00	OT	XX2	4	59.840		119.68	0.00	2.00				0.00		
1	01-31-01	REG	132	3	6169.200		3,701.52	0.00	0.00	6,169.20	6,169.20	0.00	296.12	0.00	
1	01-31-01	REG	132	3	6169.200		2,467.68	0.00	0.00				197.42		
1	02-28-01	REG	132	3	6477.700		3,886.62	0.00	0.00	6,613.59	6,477.70	135.89	310.93	0.00	
1	02-28-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29		
1	03-30-01	REG	132	3	6477.700		3,886.62	0.00	0.00	8,769.37	8,020.20	749.17	310.94	0.00	
1	03-30-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29		
1	03-30-01	RET	132	3	6477.700		123.38	0.00	0.00				9.87		09-01-00
1	03-30-01	RET	132	3	6477.700		246.77	0.00	0.00				19.74		09-01-00
1	03-30-01	RET	132	3	6477.700		616.92	0.00	0.00				49.35		09-01-00
1	03-30-01	RET	132	3	6477.700		555.43	0.00	0.00				44.43		09-01-00
1	03-30-01	OT	XX2	4	62.830		565.47	0.00	9.00				0.00		
1	03-30-01	RET	XX2	4	62.830		159.77	0.00	0.00				0.00		10-01-00
1	03-30-01	RET	XX2	4	62.830		5.98	0.00	0.00				0.00		11-01-00
1	03-30-01	RET	XX2	4	62.830		11.97	0.00	0.00				0.00		11-01-00
1	03-30-01	RET	XX2	4	62.830		5.98	0.00	0.00				0.00		12-01-00
1	04-30-01	REG	132	3	6477.700		3,886.62	0.00	0.00	6,917.51	6,477.70	439.81	310.93	0.00	
1	04-30-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29		
1	04-30-01	OT	XX2	4	62.830		251.32	0.00	4.00				0.00		
1	04-30-01	OT	XX2	4	62.830		188.49	0.00	3.00				0.00		
1	05-31-01	REG	132	3	6477.700		3,886.62	0.00	0.00	7,168.83	6,477.70	691.13	310.93	0.00	
1	05-31-01	REG	132	3	6477.700		2,591.08	0.00	0.00				207.29		
1	05-31-01	OT	XX2	4	62.830		439.81	0.00	7.00				0.00		
1	05-31-01	OT	XX2	4	62.830		251.32	0.00	4.00				0.00		
1	06-15-01	REG	132	3	6477.700		3,886.62	0.00	0.00	6,477.70	6,477.70	0.00	310.93	0.00	

(DISTRICT
397 PALED)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

8/2/03

39/180
COO
6/12/03

X-2778 HARER, KATHERINE E

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
1	06-15-01	REG	132	3	6477.700	2,591.08	0.00	0.00				207.29		
1	06-29-01								234.90	0.00	234.90		0.00	
1	06-29-01	OT	XX2	4	39.150	234.90	0.00	6.00				0.00		
						80,764.65	0.00	143.90	73,664.16	64,777.00	8,887.16	5,182.20	0.00	

↑
INCLUDES
OVERTIME
PAY

39/125

$$73,664 / 1,752 = 42.09$$

(DISTRICT
PREPARED)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

3G/1160
COO
6/12/03

X-9293 PONTACQ, LYNN L

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI	ADJ
2	07-31-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	07-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	07-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	07-31-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	08-31-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	08-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	08-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	08-31-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	09-29-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	09-29-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	09-29-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	09-29-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	10-31-00	REG	231	1	7459.000	4,475.40	0.00	0.00	7,459.00	7,459.00	0.00	307.68	0.00		
2	10-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	10-31-00	REG	231	1	7459.000	745.90	0.00	0.00				51.28			
2	10-31-00	REG	231	1	7459.000	1,491.80	0.00	0.00				102.56			
2	11-30-00	REG	231	1	7848.000	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	324.02	0.00		
2	11-30-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	11-30-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	11-30-00	REG	231	1	7848.000	1,569.60	0.00	0.00				108.01			
2	12-15-00	REG	231	1	7848.000	4,708.80	0.00	0.00	9,405.44	9,405.44	0.00	324.02	0.00		
2	12-15-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	12-15-00	REG	231	1	7848.000	784.80	0.00	0.00				54.00			
2	12-15-00	REG	231	1	7848.000	1,569.60	0.00	0.00				108.01			
2	12-15-00	RET	131	1	7848.000	934.46	0.00	0.00				65.42		07-01-00	
2	12-15-00	RET	131	1	7848.000	155.74	0.00	0.00				10.90		07-01-00	
2	12-15-00	RET	131	1	7848.000	155.74	0.00	0.00				10.90		07-01-00	
2	12-15-00	RET	131	1	7848.000	311.50	0.00	0.00				21.80		07-01-00	
2	01-31-01	REG	131	1	7848.000	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	01-31-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	01-31-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	01-31-01	REG	131	1	7848.000	1,569.60	0.00	0.00				109.87			
2	02-28-01	REG	131	1	7848.000	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	02-28-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	02-28-01	REG	131	1	7848.000	784.80	0.00	0.00				54.94			
2	02-28-01	REG	131	1	7848.000	1,569.60	0.00	0.00				109.87			
2	03-30-01	REG	131	1	8371.200	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	03-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	03-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	03-30-01	REG	131	1	8371.200	1,569.60	0.00	0.00				109.87			
2	04-30-01	REG	131	1	8371.200	4,708.80	0.00	0.00	7,848.00	7,848.00	0.00	329.61	0.00		
2	04-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	04-30-01	REG	131	1	8371.200	784.80	0.00	0.00				54.94			
2	04-30-01	REG	131	1	8371.200	1,569.60	0.00	0.00				109.87			
2	05-31-01	REG	131	1	8829.870	8,278.00	0.00	0.00	8,278.00	8,278.00	0.00	579.46	0.00		
2	06-29-01	REG	131	1	8829.870	4,966.80	0.00	0.00	8,278.00	8,278.00	0.00	347.67	0.00		
2	06-29-01	REG	131	1	8829.870	827.80	0.00	0.00				57.95			
2	06-29-01	REG	131	1	8829.870	827.80	0.00	0.00				57.95			

(DISTRICT
PREPARED)

PSSC 3G/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

X-9293 PONTACQ, LYNN L

PR	DATE	TYP	RET C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
2	06-29-01	REG	131 1	8829.870	1,655.60	0.00	0.00				115.89		
					95,037.44	0.00	0.00	95,037.44	95,037.44	0.00	6,596.64	0.00	

39/24

$$95,037 / 1,750 = 54.21$$

(DISTRICT
FILE 400)

PSSC 39/123-124

EMPLOYEE EARNINGS
07-01-00 thru 06-30-01

8/12/01

39/144
000
06/14/01

X-4714 RIVERA CONTRERAS, JOAQUIN J

PR	DATE	TYP	RET	C	PAY	RT	GROSS	GROSS	ADJ	UNITS	TOTAL	GROSS	MBR	GROSS	NON-MBR	RETIRE	TOT	ALT	RET/PRI	ADJ
1	08-31-00	REG	132	3	5967.900		2,387.16		0.00	0.00	5,967.90	5,967.90		0.00		190.97	0.00			
1	08-31-00	REG	132	3	5967.900		3,580.74		0.00	0.00						286.46				
1	09-29-00	REG	132	3	5967.900		2,387.16		0.00	0.00	5,967.90	5,967.90		0.00		190.97	0.00			
1	09-29-00	REG	132	3	5967.900		3,580.74		0.00	0.00						286.46				
1	10-31-00	REG	132	3	5967.900		2,387.16		0.00	0.00	5,967.90	5,967.90		0.00		190.97	0.00			
1	10-31-00	REG	132	3	5967.900		3,580.74		0.00	0.00						286.46				
1	11-30-00	REG	132	3	5967.900		2,387.16		0.00	0.00	5,967.90	5,967.90		0.00		190.97	0.00			
1	11-30-00	REG	132	3	5967.900		3,580.74		0.00	0.00						286.46				
1	12-15-00	REG	132	3	5967.900		2,387.16		0.00	0.00	5,967.90	5,967.90		0.00		190.97	0.00			
1	12-15-00	REG	132	3	5967.900		3,580.74		0.00	0.00						286.46				
1	01-31-01	REG	132	3	5967.900		5,967.90		0.00	0.00	5,967.90	5,967.90		0.00		477.43	0.00			
1	02-28-01	REG	132	3	6266.300		6,266.30		0.00	0.00	6,266.30	6,266.30		0.00		501.30	0.00			
1	03-30-01	REG	132	3	6266.300		6,266.30		0.00	0.00	8,056.70	8,056.70		0.00		501.30	0.00			
1	03-30-01	RET	132	3	6266.300		1,193.58		0.00	0.00						95.49			08-01-00	
1	03-30-01	RET	132	3	6266.300		596.82		0.00	0.00						47.75			08-01-00	
1	04-30-01	REG	132	3	6266.300		3,759.78		0.00	0.00	6,266.30	6,266.30		0.00		300.78	0.00			
1	04-30-01	REG	132	3	6266.300		2,506.52		0.00	0.00						200.52				
1	05-31-01	REG	132	3	6266.300		3,759.78		0.00	0.00	6,266.30	6,266.30		0.00		300.78	0.00			
1	05-31-01	REG	132	3	6266.300		2,506.52		0.00	0.00						200.52				
							62,663.00		0.00	0.00	62,663.00	62,663.00		0.00		5,013.02	0.00			

62,663.00

39/125

62,663 / 1,750 = 35.81

(DISTRICT
401
PREPARED)

Pssc 39/123-124

Tab 16

and 18-2 WIS No 18-2
Date 6/23/04 Page 10/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 1999-2000 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	34.10	39.87	(5.77)	31.00	(178.87)	(37.56)	(216)
E Chandler	36.40	41.83	(5.43)	0.00	0.00	0.00	0
E Brenner	36.40	40.72	(4.32)	0.00	0.00	0.00	0
J Kirk	38.70	39.68	(0.98)	0.00	0.00	0.00	0
A Yancy	31.12	31.79	(0.67)	39.00	(26.13)	(5.49)	(32)
G Petropoulos	56.63	36.63	20.00	0.00	0.00	0.00	0
L Pontacq	51.15	51.15	0.00	368.00	0.00	0.00	0
P Anderson	51.15	51.15	0.00	41.00	0.00	0.00	0
R Budnick	51.15	51.15	0.00	82.50	0.00	0.00	0
J Rivera	32.95	32.76	0.19	36.00	6.84	1.44	8
G Goth	36.40	41.25	(4.85)	0.00	0.00	0.00	0
G Marvel	54.98	54.98	0.00	61.50	0.00	0.00	0
J Gross	36.99	22.90	14.09	0.00	0.00	0.00	0
							<u>(240)</u>

18-2
7/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2000-2001 36/121

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
K Harer	59.79	42.09	17.70	20.75	367.28	77.13	444
G Petropoulos	59.59	61.96	(2.37)	0.00	0.00	0.00	0
E Brenner	63.70	40.33	23.37	0.00	0.00	0.00	0
P Anderson	53.81	53.81	0.00	149.35	0.00	0.00	0
J Gross	63.70	36.43	27.27	0.00	0.00	0.00	0
L Pontacq	59.59	54.31	5.28	469.50	2,478.96	520.58	3,000
J Rivera	57.84	35.81	22.03	21.75	479.15	100.62	580
E Chandler	64.66	42.28	22.38	0.00	0.00	0.00	0
J Kirk	65.64	40.69	24.95	0.00	0.00	0.00	0
G Goth	71.63	43.05	28.58	0.00	0.00	0.00	0
A Weitzel	36.89	36.89	0.00	0.00	0.00	0.00	0
							<u>4,024</u>

18-2
8/14

San Mateo Community College District
Legislatively Mandated Collective Bargaining Program
Schedule of Unallowable Salaries & Benefits - Productive Hourly Rate Differences
Fiscal Year 2001-2002 36/122

Name	Claimed Rate	Audited Rate	Unallowable Rate	Allowable Hours	Unallowable Salaries	Unallowable Benefits	Total Unallowable
E Brenner	42.19	45.88	*(3.69)	0.00	0.00	0.00	0
K Harer	39.61	41.44	(1.83)	37.75	(69.08)	(14.51)	(84)
G Goth	71.63	47.25	24.38	0.00	0.00	0.00	0
E Chandler	42.83	43.92	(1.09)	0.00	0.00	0.00	0
L Avelar	57.58	57.58	0.00	87.50	0.00	0.00	0
L Pontacq	63.76	63.76	0.00	541.00	0.00	0.00	0
M Claire	57.58	57.58	0.00	86.50	0.00	0.00	0
P Anderson	57.58	57.58	0.00	214.75	0.00	0.00	0
J Albanese	88.05	88.05	0.00	696.50	0.00	0.00	0
A Nicholis	38.30	35.81	2.49	0.00	0.00	0.00	0
J Rivera	38.31	35.81	2.50	37.75	94.38	19.82	114
J Kirk	43.48	40.67	2.81	0.00	0.00	0.00	0
P Dreamer	62.83	51.16	11.67	0.00	0.00	0.00	0
J Searle	62.83	50.29	12.54	0.00	0.00	0.00	0
R Thiele	62.83	41.78	21.05	37.75	794.64	166.87	962
V Clinton	62.83	22.82	40.01	28.75	1,150.29	241.56	1,392
P Moran	54.64	9.25	45.39	0.00	0.00	0.00	0
							<u>2,384</u>

* ADJUSTED RATE
TRACED TO DISTRICT'S
PAYROLL RECORDS.
WE DID NOT MAKE
COPIES OF THE PAYROLL
REPORT FOR THESE
TWO EMPLOYEES.

* CALCULATED -

UNALLOWABLE SALARIES * ADJUSTED BENEFIT RATE

18-2
9/14

**San Mateo County Community College District
Mandated Cost Reimbursement
Salary and Benefits Table
2001 / 2002**

36/188
6/14/03

(DISTRICT
PREPARED)

**Collective Bargaining
Salary and Benefit**

Postn	Name	Title	Annual Earnings	Productive *Hrly Rate	Benefits Hrly Rate
4a0006	Acena, Albert A.	Dean, Soc Sci	100,764	57.58	12.09
1A0021	Albanese, Jim	Assn Chancellor/Negotiator	154,080	88.05	-
1a0015	Anderson, Paula	Dean - Special Project	100,764	57.58	12.09
1C0315	Aram, Minoo	Adm Analyst	60,964	34.84	7.32
3a0004	Armstrong, Elizabeth	Dean Sci	100,764	57.58	12.09
4A0022	Avakian, John	Dir. Ed Net Multimedia	100,764	57.58	12.09
2a0007	Avelar, Linda	Dean Bus / Ind Relation	100,764	57.58	12.09
4C0271	Azevedo, Jill	KCSM Bus Manager	66,884	38.22	8.03
3C0167	Barrales, Lorraine	Prog. Supervisor	43,298	24.74	5.20
2a0006	Bestock, Donna J	Dean, Soc Sci / Creative	100,764	57.58	12.09
2A0018	Blackman, Bernie	Dir. Plan and Reserch	84,636	48.36	10.16
2f0086	Brenner, Eric	Instr. Lang Art/Learn	73,837	42.19	8.86
2c0114	Briones, Eloisa	Superv. College Bus. Svc	72,276	41.30	8.67
1C0319	Butterfield, James	Fin analyst	65,050	37.17	7.81
	Calibo, Arlene	Adm Analyst	65,050	37.17	7.81
1C0152	Carlos, Ignacio	Superv. College Bus. Svc	40,232	22.99	4.83
1c0317	Carrington, Debbie	Sr. Fin. Analyst	84,526	48.30	10.14
4c0118	Chaika, Kathy	Operation Assistant I	45,746	26.14	5.49
20054	Chandler, Eliz	Instr. P E	74,955	42.83	8.99
1c0284	Chang, Suk	Adm. Assistant	56,206	32.12	6.74
1c0295	Chow, Raymond	Chief Accountant	80,917	46.24	9.71
4a0008	Claire, Michael	Dean, Technology	100,764	57.58	12.09
4H4411	Clinton, Victoria	Part time Instructor	109,953	62.83	13.19
1a0017	DaSilva, Linda	Dir. Of Mtn Operation	79,104	45.20	9.49
2H2411	Deamer, Pat	Part time Instructor	109,953	62.83	13.19
1c0047	Dedo, Barbara	Sr. Programmer	73,179	41.82	8.78
4a0011	Dilley, Gary	Dean, Division	100,764	57.58	12.09
	Dimond, pat	Superv. College Bus. Svc	68,502	39.14	8.22
4C0024	Dunbar, Joanne	Assistant Registrar	71,182	40.68	8.54
4a0005	Estes, Susan	Dean - CSM Lang, Arts	100,764	57.58	12.09
4C0259	Fenne, David	Corp Ed. Prog. Coord	55,050	31.46	6.61
1a0004	Galatolo, Ron	Chancellor	-	-	-
3C0044	Glass, Danny	Sup of Facilities	70,829	40.47	8.50
2f0043	Goth, George	Inst. Sci / Math	80,610	46.06	9.67
1a0009	Green, Carol	Director of Personnel	100,764	57.58	12.09
4a0019	Griffin, Pat	V. President -CSM	111,576	63.76	13.39
1c0068	Gulli, Tony	Sr. Maintenance Engineer	58,159	33.23	6.98
4C0256	Hampton, Karen	Corp Ed prog. Coord	52,568	30.04	6.31
2A0002	Hancock, Sherri	Dean Acting Adm Records	87,024	49.73	10.44
2F0003	Harer, Katherine	Instr. Lang Art/Learn	69,311	39.61	8.32
1C0058	Hart, Michael	System programmer	74,264	42.44	8.91
3A0005	Hay, Kuni	Dean Humanities	100,614	57.49	12.07
3003	Hayes, Linda	Dean Bus / Soc Sci	100,614	57.49	12.07
40006	Hechim, Phyllis	Adm. Assistant	64,695	36.97	7.76
1C0113	Hernandez, Luis	Custodian	39,902	22.80	4.79
2f0032	Hewitt, Thomas	Coord. Of Library Svc	84,636	48.36	10.16
1C0296	Hoo, Robert	Accountant- Payroll	64,927	37.10	7.79
2a0003	Hughes, Jennifer	Dean, Math	96,192	54.97	11.54

J 2A-2/73

DKC-26107-124

2A0019
4C0220
4a0017
182
4-318
2C0166
4A0004
4C0317
2C0077
1c0297
2a0014
1C0079
2A0014
4C0049
4C0203
4C0267
2A0004
3A0009
4A0010
3C0099
1C0284
4H4412
1c0042
3c0065
3F0022
1C0215
1a0019
1c0088
109
3A0006
1C0286
1a0011
1c0111
1C0115
1c0081
1C0091
2F0007
2F0007
1C0331
4H4414
3f0019
1C0153
4a0018
3A0008
3H3411
2c0037
1C0222
1C0048
1P0003
4A0001
1C0203
3C0084
1C0328
J69
2c0008
1C0329
2a0011
4C0300
1c0285

Irber, Sandy
Jones, Charles
Kelly, Shirley
Kirk, John
Ko, Maggie
Koenig, Joann
Kowersi, Bob
Leach, Ellen
Lee, Ellen
Leong, Anita
Lucas, Phillips
Ly, Phen
Martinez, Anita
Martinez, Diane
Martinez, John
Mathias, Terry
McBride, Marilyn
McPartlin, Michael
Mellor, Sandra
Miller, Ruth
Mitchell, Terrie
Moran, Patricia
Munson, Stephanie
Navarrete, Cheryl
Nicholis, Annie
Nunes, Victoria
Nunez, Jose
Olvera, Armardo
Pang, Steve
Perez, Rosa
Pettersen, Kathleen
Pontacq, Lynn
Post, Robert
Reed, Carol
Rico, Juan
Rivas, Joel
Rivera, Contrera
Rivera, Joaquin
Schulz, Sabrina
Searle, John
Serna, Irene
Siguenza, Oscar
Sonner, Grace
Swett, Denise
Thiele, Romelia
Tidd, Richard
Tindell, Terry
Trott, Joanne
Verzello, Robert
Villareal, Henry B
Voris, Joyce
Walsh, Michael
Warshawer, Linda
Watson, Terry
Welch, Catherine
White, Dawn
White, Frances
Wilcox, Phyllis
Wilkes, Deanne

Dir. Coll. Deveopt 72,064 41.18 8.65
Computer Support 48,046 27.45 5.77
V. President - CSM 130,812 74.75 15.70
Inst. Soc Sci 76,095 43.48 9.13
Accountant 70,469 40.27 8.46
Assistant Registrar 62,601 35.77 7.51
Dean Math & Sci 100,764 57.58 12.09
Adm. Assistant 50,633 28.93 6.08
Payroll Clerk I 45,222 25.84 5.43
Accountant- Payable 63,979 36.56 7.68
Dean, Division 96,876 55.36 11.63
Custodian 38,685 22.11 4.64
Dean Lang Arts 96,876 55.36 11.63
Supr. Facilities 65,201 37.26 7.82
Broadcast Eng II 60,793 34.74 7.30
Prog. Supervisor 56,713 32.41 6.81
Dean, Sci / Math / Tech 94,176 53.81 11.30
Dean Enrollment svc 96,954 55.40 11.63
Dean Corp/ Comm. Ed 100,764 57.58 12.09
Assistant Registrar 70,381 40.22 8.45
Adm. Assistant 56,206 32.12 6.74
Part time Instructor 95,620 54.64 11.47
Purchasing Technician 47,300 27.03 5.68
Operation Assistant I 67,029 38.30 8.04
Instr. Business 67,029 38.30 8.04
Adm. Assistant 58,545 33.45 7.03
Exec. Dir Fac Mtn Oper. 111,576 63.76 13.39
Custodian 38,002 21.72 4.56
Accountant 60,944 34.83 7.31
Canada President 130,812 74.75 15.70
Adm. Assistant 58,284 33.31 6.99
Director of Budget 111,576 63.76 13.39
Custodian 39,427 22.53 4.73
Groundkeeper 37,397 21.37 4.49
Custodian 33,516 19.15 4.02
Grundkeeper head 43,910 25.09 5.27
Instr. Sci/ Math 67,049 38.31 8.05
Inst. Sci / Math 67,049 38.31 8.05
Accountant - payroll 52,530 30.02 6.30
Part time Instructor 109,953 62.83 13.19
Acting Dean EOPS 84,636 48.36 10.16
Supr. Custodial 43,248 24.71 5.19
Dean, Division 111,576 63.76 13.39
V. President 111,851 63.91 13.42
Part time Instructor 109,953 62.83 13.19
Elect. Tech 56,509 32.29 6.78
Custodian 40,307 23.03 4.84
Sr. Programmer 76,070 43.47 9.13
Post retirement contract - -
Dean Adm / Record 87,024 49.73 10.44
Sup. Op / production 74,715 42.69 8.97
Theater Design 62,364 35.64 7.48
Sr. Human Res. 53,894 30.80 6.47
Payroll Clerk I 46,385 26.51 5.57
Adm. Resords Assn II 43,485 24.85 5.22
Sr. Human Res. 40,024 22.87 4.80
President 130,812 74.75 15.70
Adm. Assistant 42,792 24.45 5.14
Staff Assn 59,887 34.22 7.19

(DISTRICT
PREPARED)

8/12/03

39/190
6/12/02

2A0004	Williamson, Michael	Dean Sci / Math	82,476	47.13	9.90
1C0326	Witham, Bradley	Tech Svc Supervisor	65,090	37.19	7.81
1C0220	Witham, Jasmine	Web Sup. Analyst	62,679	35.82	7.52
008	Wolf, Andreas	Dean. PE	87,024	49.73	10.44
1C0217	Yancey, Allison	Adm. Assistant	58,284	33.31	6.99

EMPLOYEE EARNINGS
07-01-01 thru 06-30-02

8/2/03

36/174
6/12/03

X (-0305 THIELE, ROMELIA R

PR	DATE	TYP	RET	C	PAY	RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI	ADJ
1	07-31-01									0.00	0.00	0.00		0.00		
1	07-31-01	WH		1	0.000		3,630.29	0.00	0.00				0.00			
1	07-31-01	WH		1	0.000		404.01	0.00	0.00				0.00			
1	08-31-01									0.00	0.00	0.00		0.00		
1	08-31-01	WH		1	0.000		3,630.29	0.00	0.00				0.00			
1	08-31-01	WH		1	0.000		404.01	0.00	0.00				0.00			
1	09-28-01	REG	132	3	6477.700		5,182.16	0.00	0.00	7,168.83	6,477.70	691.13	414.58	0.00		
1	09-28-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	09-28-01	OT	XX2	4	62.830		691.13	0.00	11.00				0.00			
1	10-31-01	REG	132	3	6477.700		2,591.08	0.00	0.00	7,357.32	6,477.70	879.62	207.30	0.00		
1	10-31-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	10-31-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	10-31-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	10-31-01	OT	XX2	4	62.830		879.62	0.00	14.00				0.00			
1	11-30-01	REG	132	3	6477.700		2,591.08	0.00	0.00	7,168.83	6,477.70	691.13	207.30	0.00		
1	11-30-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	11-30-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	11-30-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	11-30-01	OT	XX2	4	62.830		691.13	0.00	11.00				0.00			
1	12-21-01	REG	132	3	6477.700		2,591.08	0.00	0.00	8,622.11	6,477.70	2,144.41	207.30	0.00		
1	12-21-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	12-21-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	12-21-01	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	12-21-01	OT	XX2	4	62.830		314.15	0.00	5.00				0.00			
1	12-21-01	OT	XX2	4	39.150		1,830.26	0.00	46.75				0.00			
1	01-31-02	REG	132	3	6477.700		2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00		
1	01-31-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	01-31-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	01-31-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	02-28-02	REG	132	3	6477.700		2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00		
1	02-28-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	02-28-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	02-28-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	03-28-02	REG	132	3	6477.700		2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00		
1	03-28-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	03-28-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	03-28-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	04-30-02	REG	132	3	6477.700		2,591.08	0.00	0.00	9,820.26	6,477.70	3,342.56	207.30	0.00		
1	04-30-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	04-30-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	04-30-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	04-30-02	OT	XX2	4	62.830		3,342.56	0.00	53.20				0.00			
1	05-31-02	REG	132	3	6477.700		2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00		
1	05-31-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	05-31-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	05-31-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			
1	06-14-02	REG	132	3	6477.700		2,591.08	0.00	0.00	6,477.70	6,477.70	0.00	207.30	0.00		
1	06-14-02	REG	132	3	6477.700		1,295.54	0.00	0.00				103.64			

(DISTALC7
PSC 36/123-124)

PSC 36/123-124

EMPLOYEE EARNINGS
07-01-01 thru 06-30-02

8/2/03

36/125
6/12/03

X-0305 THIELE, ROMELIA R

PR	DATE	TYP	RET	C	PAY RT	GROSS	GROSS ADJ	UNITS	TOTAL GROSS	MBR GROSS	NON-MBR	RETIRE	TOT ALT	RET/PRI ADJ
1	06-14-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	06-14-02	REG	132	3	6477.700	1,295.54	0.00	0.00				103.64		
1	06-28-02								587.25	0.00	587.25		0.00	
1	06-28-02	OT	XX2	4	39.150	587.25	0.00	15.00				0.00		
						587.25	0.00	155.95	73,113.10	64,777.00	8,336.10	5,182.20	0.00	

73,113.10
36/125

73,113 / 1,750 = 41.78

(DISTRICT
PREPARED)
408

PSSC 36/123-124

EMPLOYEE EARNINGS
07-01-01 thru 06-30-02

Ad
8/2/02

39/170
w/o
6/12/03

XX-7507 CLINTON, VICTORIA A

PR	DATE	TYP	RET	C	PAY	RT	GROSS	GROSS	UNITS	TOTAL	MBR	NON-MBR	RETIRE	TOT	RET/PRI	ADJ
								ADJ		GROSS	GROSS			ALT		
1	08-31-01									1,029.16	1,029.16	0.00		0.00		
1	08-31-01	VAR	13X	4	62.830		1,029.16	0.00	16.38				82.33			
1	09-28-01									5,250.79	5,250.79	0.00		0.00		
1	09-28-01	VAR	13X	4	62.830		2,598.65	0.00	41.36				207.89			
1	09-28-01	VAR	13X	4	23.330		1,623.77	0.00	69.60				129.90			
1	09-28-01	PRI	13X	4	23.330		839.88	0.00	36.00				67.19		08-01-01	
1	09-28-01	VAR	13X	4	62.830		188.49	0.00	3.00				15.08			
1	10-31-01									5,126.03	5,126.03	0.00		0.00		
1	10-31-01	VAR	13X	4	62.830		2,788.40	0.00	44.38				223.07			
1	10-31-01	VAR	13X	4	23.330		1,866.40	0.00	80.00				149.31			
1	10-31-01	SUB	13X	4	62.830		471.23	0.00	7.50				37.70			
1	11-30-01									3,710.07	3,710.07	0.00		0.00		
1	11-30-01	VAR	13X	4	62.830		2,058.31	0.00	32.76				164.67			
1	11-30-01	VAR	13X	4	23.330		1,651.76	0.00	70.80				132.14			
1	12-21-01									3,677.25	2,942.35	734.90		0.00		
1	12-21-01	VAR	13X	4	62.830		1,486.56	0.00	23.66				118.93			
1	12-21-01	VAC	XXX	4	23.330		734.90	0.00	31.50				0.00			
1	12-21-01	VAR	13X	4	23.330		1,455.79	0.00	62.40				116.46			
1	01-31-02									2,696.47	2,696.47	0.00		0.00		
1	01-31-02	VAR	13X	4	62.830		1,408.65	0.00	22.42				112.69			
1	01-31-02	VAR	13X	4	23.330		1,287.82	0.00	55.20				103.03			
1	02-28-02									3,896.26	3,896.26	0.00		0.00		
1	02-28-02	VAR	13X	4	62.830		2,328.48	0.00	37.06				186.28			
1	02-28-02	VAR	13X	4	23.330		1,567.78	0.00	67.20				125.42			
1	03-28-02									2,692.84	2,692.84	0.00		0.00		
1	03-28-02	VAR	13X	4	62.830		1,948.99	0.00	31.02				155.92			
1	03-28-02	VAR	13X	4	39.150		743.85	0.00	19.00				59.51			
1	04-04-02									1,203.83	1,203.83	0.00		0.00		
1	04-04-02	PRI	13X	4	23.330		1,203.83	0.00	51.60				96.31		03-01-02	
1	04-30-02									4,735.28	4,735.28	0.00		0.00		
1	04-30-02	VAR	13X	4	62.830		2,788.40	0.00	44.38				223.07			
1	04-30-02	VAR	13X	4	24.960		1,946.88	0.00	78.00				155.75			
1	05-15-02									854.61	803.26	51.35		0.00		
1	05-15-02	RET	XXX	4	24.960		51.35	0.00	0.00				0.00		12-01-01	
1	05-15-02	RET	13X	4	24.960		803.26	0.00	0.00				64.26		08-01-01	
1	05-31-02									3,183.34	3,183.34	0.00		0.00		
1	05-31-02	VAR	13X	4	62.830		1,595.88	0.00	25.40				127.67			
1	05-31-02	VAR	13X	4	24.960		1,587.46	0.00	63.60				127.00			
1	06-28-02									1,882.44	1,096.20	786.24		0.00		
1	06-28-02	VAR	13X	4	39.150		1,096.20	0.00	28.00				87.70			
1	06-28-02	VAC	XXX	4	24.960		786.24	0.00	31.50				0.00			
							39,938.37	0.00	1,073.72	39,938.37	38,365.88	1,572.49	3,069.28	0.00		

39/170

$$39,938 / 1,750 = 22.82$$

(DISTRICT
12409)

PSSC 39/123-124

Tab 17

5. Cost Elements of a Claim

Claims for reimbursement of mandated costs are comprised of allowable costs that are either direct or indirect. Because each mandate is unique, the cost element guidelines in this chapter are provided as a general reference. If the requirements of a specific mandate differ from these cost guidelines, the requirements outlined under the specific mandate shall take precedence.

A. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Costs that are typically classified as direct costs are:

Table 1 Annual Billable Hours

	Days	Hours Per Day	Total Hours
Gross Hours	365	8	2,920
Weekends	104	8	(832)
Holidays	11	8	(88)
Vacation	14	8	(112)
Sick Leave, Misc.	11	8	(88)
Annual Billable Hours			1,800

- As illustrated in Table 1, a claimant may use 1,800 hours for a full-time employee. If a claimant uses an amount less than 1,800 hours as annual billable hours, a computation of how these hours were computed must be included with the claim.
- Compensation of employees for time devoted specifically to the execution of the mandate.
- Cost of materials acquired, consumed, or expended specifically for the purpose of the mandate.
- Services furnished specifically for the mandate by other entities.

(1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may in-lieu of reporting actual compensation and fringe benefits use an hourly rate:

- Compute a billable hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a billable hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual billable hours. Annual billable hours equal the gross annual hours less non-work hours.

Table 2 Annual Billable Rate, Salary + Benefits Method

Formula:	Description:
$[(EAS + Benefits) \div ABH] = ABR$	EAS = Employee's Annual Salary
	ABH = Annual Billable Hours
$[(\$26,000 + \$7,750)] \div 1,800 \text{ hrs} = \18.75	ABR = Annual Billable Rate

- As illustrated in Table 2, if you assume an employee's compensation was \$26,000 and \$7,750 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the annual billable rate would be \$18.75.

- (b) A claimant may also compute the annual billable rate by using the "Percent of Salary Method."

Table 3 Annual Billable Rate, Percent of Salary Method

Example:		
Step 1: Fringe Benefits as a Percent of Salary		Step 2: Annual Billable Rate
Retirement	15.00 %	Formula: $[(EAS \times (1 + FBR)) \div ABH] = ABR$ $[(\$26,000 + (1.2698)) \div 1,800] = \18.75
Social Security	6.30	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	29.80 %	
Description:		
EAS = Employee's Annual Salary		ABH = Annual Billable Hours
FBR = Fringe Benefit Rate		ABR = Annual Billable Rate

- As illustrated in Table 3, both methods produce the same annual billable rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to employees during periods of authorized absences (i.e., annual leave, sick leave, etc.) and employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at the higher level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The number of hours in excess of normal expected hours are not reimbursable.

Tab 18



STEVE WESTLY
California State Controller

April 15, 2003

Mr. Raymond Chow
Chief Accountant
San Mateo County
Community College District
3401 CSM Drive
San Mateo, CA 94402

San Mateo County Community College District
Collective Bargaining Program
July 1, 1999 Through June 30, 2002

Engagement Letter

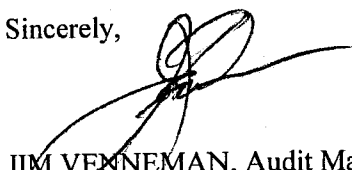
Dear Mr. Chow:

This letter is to confirm that the State Controller's Office (SCO) has scheduled an audit of San Mateo County Community College District's legislatively mandated Collective Bargaining cost claims for fiscal years 1999-2000, 2000-01, and 2001-02. The entrance conference has been scheduled for Monday, April 28, 2003, at 11:30 a.m.

The SCO would appreciate your furnishing working accommodations for three auditors and providing the necessary records (see attachment).

If you have any questions, please call me at (916) 322-9887.

Sincerely,


JIM VENNEMAN, Audit Manager
Compliance Audits Bureau
Division of Audits

JV:jj

Attachment

cc: Ginny Brummels, Manager
Division of Accounting and Reporting
State Controller's Office
Jim L. Spano, Chief
Compliance Audits Bureau
Division of Audits
State Controller's Office
Christian Okoye, Auditor in Charge
Division of Audits
State Controller's Office

3879

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 300 Capitol Mall, Suite 518, Sacramento, CA 95814 (916) 324-8907
LOS ANGELES 600 Corporate Pointe, Suite 1000, Culver City, CA 90230 (310) 342-5656
414

ATTACHMENT

2B-1/2
COO
4/21/03
8/11/02

San Mateo County Community College District
Records Request for Mandated Cost Program
FYS 1999-00, 2000-01, & 2001-02

1. Employees time sheets and salary calculation worksheets for district members;
2. District Organization Chart and district contact person for Collective Bargaining Mandate;
3. Meeting Agenda and sign-in records for negotiation meetings;
4. Minutes for Collective Bargaining Meetings and Negotiation Session held;
5. List of grievances issues, by name and case number;
6. List of unions and union members;
(Union agreements;
8. Dates and time of substitute teachers worked/payroll records;
9. General ledgers supporting payment for contracted services, material and supplies;
10. Contracts/agreements with consultant/attorney;
11. Training Agenda and sign-in records for contract administrative training;
12. Access to district payroll records;
13. Chart of accounts and supporting documentation for amounts received form other funding sources;
14. Support for costs claimed to drive the indirect cost rate and associated calculation worksheets;

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Solano 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 October 9, 2014, I served the:

SCO Response to Request for Additional Information
Incorrect Reduction Claim
Collective Bargaining, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
San Mateo County Community College District, Claimant

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 October 9, 2014 at Sacramento, California.



Heidi J. Palchik
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 9/10/14

Claim Number: 05-4425-I-09

Matter: Collective Bargaining

Claimant: San Mateo County Community College District

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.)

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

Kathy Blackwood, Executive Vice Chancellor, *San Mateo County Community College District*

District Office, 3401 CSM Dr., San Mateo, CA 94402

Phone: (650) 358-6869

blackwoodk@smccd.edu

Marieta Delfin, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

Eric Feller, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

eric.feller@csm.ca.gov

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274
susan.geanacou@dof.ca.gov

Ed Hanson, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328
ed.hanson@dof.ca.gov

Cheryl Ide, Associate Finance Budget Analyst, *Department of Finance*

Education Systems Unit, 915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328
Cheryl.ide@dof.ca.gov

Jill Kanemasu, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*

Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0256
JLal@sco.ca.gov

Kathleen Lynch, *Department of Finance (A-15)*

915 L Street, Suite 1280, 17th Floor, Sacramento, CA 95814

Phone: (916) 445-3274
kathleen.lynch@dof.ca.gov

Yazmin Meza, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328
Yazmin.meza@dof.ca.gov

Robert Miyashiro, *Education Mandated Cost Network*

1121 L Street, Suite 1060, Sacramento, CA 95814

Phone: (916) 446-7517
robertm@sscal.com

Andy Nichols, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819

Phone: (916) 455-3939
andy@nichols-consulting.com

Christian Osmena, *Department of Finance*

915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328
christian.osmena@dof.ca.gov

Keith Petersen, *SixTen & Associates*

Claimant Representative

P.O. Box 340430, Sacramento, CA 95834-0430

Phone: (916) 419-7093
kbpsixten@aol.com

Sandra Reynolds, *Reynolds Consulting Group, Inc.*

P.O. Box 894059, Temecula, CA 92589

Phone: (951) 303-3034

sandrareynolds_30@msn.com

Kathy Rios, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-5919

krios@sco.ca.gov

Nicolas Schweizer, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

nicolas.schweizer@dof.ca.gov

David Scribner, *Max8550*

2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670

Phone: (916) 852-8970

dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

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

Phone: (916) 323-5849

jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

DSpeciale@sco.ca.gov

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



May 27, 2015

Mr. Keith Petersen
SixTen & Associates
P.O. Box 340430
Sacramento, CA 95834-0430

Ms. Jill Kanemasu
State Controller's Office
Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**
Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000, 2000-2001, 2001-2002
San Mateo Community College District, Claimant

Dear Mr. Petersen and Ms. Kanemasu:

The draft proposed decision for the above-named matter is enclosed for your review and comment.

Written Comments

Written comments may be filed on the draft proposed decision by **June 17, 2015**. You are advised that comments filed with the Commission on State Mandates (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. However, this requirement may also be satisfied by electronically filing your documents. Please see <http://www.csm.ca.gov/dropbox.shtml> on the Commission's website for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

Hearing

This matter is set for hearing on **Friday, July 24, 2015**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about July 10, 2015. 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 1187.9(b) of the Commission's regulations.

Sincerely,

A handwritten signature in black ink, appearing to read 'Heather Halsey', written over a horizontal line.

Heather Halsey
Executive Director

ITEM __
INCORRECT REDUCTION CLAIM
DRAFT PROPOSED DECISION

Government Code Sections 3540-3549.9

Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213

Collective Bargaining and Collective Bargaining Agreement Disclosure

Fiscal Years 1999-2000, 2000-2001, 2001-2002

05-4425-I-09

San Mateo Community College District, Claimant

EXECUTIVE SUMMARY

Overview

This incorrect reduction claim (IRC) challenges the State Controller's Office (Controller) audit reductions to the San Mateo Community College District's (claimant) reimbursement claims for costs incurred in fiscal years 1999-2000, 2000-2001, and 2001-2002 for the *Collective Bargaining and Collective Bargaining Agreement Disclosure* program. The following issues are in dispute:

- Whether the statutory deadline for the audit of the 1999-2000 reimbursement claim was met.
- The reduction of \$638,022 (plus related indirect costs) for salaries and benefits due to the Controller's findings of insufficient documentation supporting the hours claimed and incorrect productive hourly rate calculations; and
- Reduction of \$5,153 for materials and supplies due to the Controller's finding of insufficient documentation.

Collective Bargaining and Collective Bargaining Agreement Program

On July 17, 1978, the Board of Control, predecessor to the Commission, found that Statutes 1975, chapter 961 imposed a reimbursable state mandate. On March 26, 1998, the Commission adopted a second test claim decision on Statutes 1991, chapter 1213. Parameters and guidelines for the two programs were consolidated on August 20, 1998 and amended on January 27, 2000.

At the time the reimbursement claims at issue were prepared and submitted to the Controller, the applicable parameters and guidelines were those adopted on January 27, 2000. These parameters and guidelines authorize reimbursement for costs incurred to comply with sections 3540 through 3549.1 of the Government Code, and "regulations promulgated by the Public Employment Relations Board." The parameters and guidelines divide the reimbursable activities into seven components: (1) determination of appropriate bargaining units for representation and determining the exclusive representation and representatives; (2) Elections and decertification elections of unit representatives if the Public Employment Relations Board determines that a representation question exists and orders an election; (3) Negotiations, as specified; (4) Impasse proceedings and mediation; (5) Collective bargaining agreement disclosure; (6) contract

administration and adjudication of contract disputes, including grievances; (7) Unfair labor practice adjudication process and public notice complaints.¹

Procedural History

Claimant signed the reimbursement claim for fiscal year 1999-2000 on January 10, 2001,² and the fiscal year 2000-2001 and 2001-2002 claims on January 10, 2002 and January 15, 2003,³ respectively. The Controller contacted the district regarding the audit on April 15, 2003⁴ and held an audit entrance conference on April 28, 2003.⁵ The Controller issued a revised draft audit report on April 21, 2004.⁶ Claimant submitted comments on the draft audit report on May 12, 2004.⁷ The Controller issued the final audit report on August 6, 2004.⁸ Claimant filed this IRC on September 6, 2005.⁹ Commission staff requested that the Controller submit information on the audit on August 29, 2014. The Controller requested an extension of time to submit information on the audit on September 18, 2014. The Controller filed late comments on the IRC on October 7, 2014.¹⁰ On May 27, 2015, Commission staff issued the draft proposed decision on the IRC.

Commission Responsibilities

Government Code section 17561(b) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced,

¹ Exhibit A, IRC, pages 29-35.

² Exhibit A, IRC, page 79.

³ Exhibit A, pages 122 and 160.

⁴ Exhibit B, Controller's comments on the IRC, page 25 and tab 18, page 207.

⁵ Exhibit B, Controller's comments on the IRC, pages 6 and 23.

⁶ Exhibit A, IRC, page 57.

⁷ Exhibit A, IRC, pages 57 and 66-70.

⁸ Exhibit A, IRC, page 51.

⁹ Exhibit A, IRC.

¹⁰ Exhibit B, Controller's comments on the IRC. Note that pursuant to Government Code section 17553(d) "the Controller shall have no more than 90 days after the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the Commission." However, in this instance, due to the backlog of IRCs, these late comments have not delayed consideration of this item and so have been included in the analysis and proposed decision.

section 1185.9 of the Commission's regulations requires the Commission to send the statement of decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.¹¹ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."¹²

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support.¹³ This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.¹⁴

The Commission must also review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with claimant.¹⁵ In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission's regulations require that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record.¹⁶

Claims

The following chart provides a brief summary of the claims and issues raised and staff's recommendation.

¹¹ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

¹² *County of Sonoma, supra*, 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

¹³ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

¹⁴ *Johnston v. Sonoma County Agricultural* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

¹⁵ *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

¹⁶ Government Code section 17559(b): [A] claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record."

Issue	Description	Staff Recommendation
Whether the audit of the fiscal year 1999-2000 claim is barred by the deadline in Government Code Section 17558.5.	Claimant asserts that the claim for fiscal year 1999-2000 was beyond the statute of limitations when the Controller issued its final audit report on August 6, 2004. Claimant argues that the 1999-2000 claim was subject to audit no later than December 31, 2003 (based on the claim filing date of January 10, 2001), and that the Controller was required to <i>complete</i> the audit within the two-year deadline for IRCs.	<p><i>The 1999-2000 audit was timely</i> - The plain language of Government Code section 17558.5 does not require the Controller to “complete” the audit within a specified time, but says that reimbursement claims are “subject to audit” within two years after the end of the calendar year in which the reimbursement claim was filed. The phrase “subject to audit” sets a time during which a claimant is on notice that an audit may occur, but does not require audit completion. The reimbursement claim was filed in January 2001, so the audit had to be initiated by December 31, 2003. The audit was initiated in April 2003, within the statutory deadline, and was timely.</p> <p>Staff also finds that the audit was completed in a timely manner, on August 6, 2004, within 16 months of initiation.</p>
Reduction of salary and benefit costs claimed under G3 and G6 of the parameters and guidelines because claimant did not provide adequate supporting documentation.	Components G3 and G6 of the parameters and guidelines list reimbursable activities in the collective bargaining program, e.g., negotiations. Section H3 requires claimants to submit documentation showing the classification of the employees involved, the amount of time spent on the mandated activities, and the employees’ hourly rate, and requires the worksheet used to compute the hourly rate to be submitted with the claim.	<p><i>Incorrect</i> - When these reimbursement claims were filed, Government Code section 17564 stated that “claims for direct and indirect costs filed pursuant to Section 17561 shall be filed <i>in the manner prescribed in the parameters and guidelines.</i>” The court in <i>Clovis Unified School Dist.</i>, interpreted these parameters and guidelines and found that claimants need only “[s]upply workload data requested ... to support the</p>

		level of costs claimed” and “[s]how the classification of the employees involved, amount of time spent, and their hourly rate”; nothing is said about “source documents.” ¹⁷ The claimant complied with these requirements by filing summary schedules with the claims. Therefore, this reduction is incorrect as a matter of law.
Reduction to the fiscal year 2000-2001 and 2001-2002 reimbursement claims for productive hourly rates based on payroll records compared to salaries claimed	<p>The Controller found that claimant had over-reported salary information for three employees in 2000-2001, and for four employees in 2001-2002.</p> <p>The parameters and guidelines, in Section H3, require claimants to identify the hourly rate for each employee and to submit a worksheet used to compute the hourly rate with the claim.</p>	<p><i>Incorrect</i> -There is no evidence in the record to support the Controller’s finding that the rates reported with the reimbursement claims conflict with the claimant’s payroll records. The payroll records discussed by the Controller are not included in the record for this IRC, and the claimant has not admitted any mistakes in the salary rates reported in the reimbursement claims. Although the Controller prepared “schedules” summarizing the reductions, these summaries are considered hearsay and not evidence supporting the facts asserted by the Controller. The Commission’s regulations require that all assertions of fact must be supported by documentary evidence. Thus, the reduction is not supported by evidence in the record and is therefore arbitrary, capricious, or entirely lacking in evidentiary support.</p>

¹⁷ *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 807.

Reduction to the fiscal year 2000-2001 and 2001-2002 reimbursement claims for productive hourly rates based on claimant's calculation that deducted estimated break time taken by employees.	The Controller found that deducting estimated break time is not allowable under the Controller's claiming instructions and added 120 hours to the productive hours claimed.	<i>Incorrect</i> - The claimant's reimbursement claims contain a salary and benefits chart that identifies the productive hourly rates, but there is no evidence in the record showing that the claimant deducted 120 hours for break time. The reduction of hours is not supported by evidence in the record and is therefore arbitrary, capricious, or entirely lacking in evidentiary support.
Reduction of \$5,133 for materials and supplies based on lack of supporting documentation	The Controller reduced costs claimed for materials and supplies because the claimant did not provide source documentation to support costs of materials and supplies, printing, and postage in fiscal years 1999-2000 and 2000-2001.	<p><i>Incorrect</i> - At the time these reimbursement claims were filed in 2001 and 2002, Government Code section 17564 stated that "claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed by the parameters and guidelines."</p> <p>There is no language in the parameters and guidelines for the <i>Collective Bargaining and Collective Bargaining Agreement Disclosure</i> program, as interpreted by the court in <i>Clovis Unified School Dist.</i>, requiring claimants to provide source documentation (such as invoices, purchase orders, or receipts) to support a claim of reimbursement for materials and supplies. In this case, the claimant complied with the parameters and guidelines.¹⁸ Therefore, this reduction is incorrect as a matter of law.</p>

¹⁸ *Clovis Unified School Dist.*, *supra*, 188 Cal.App.4th 794, 807.

Staff Analysis

A. The Audit of the Fiscal Year 1999-2000 Claim is Not Barred by the Deadlines in Government Code Section 17558.5.

The claimant alleges that the Controller did not complete the audit of the reimbursement claim filed for fiscal year 1999-2000 within the applicable deadlines so that the audit adjustments for that fiscal year are barred.¹⁹ Claimant argues that the phrase “subject to audit” requires the Controller “to complete” the audit no later than two years after the end of the calendar year in which the claim is filed.²⁰ According to claimant, its 1999-2000 claim was mailed to the Controller on January 10, 2001, so the claim was subject to audit no later than December 31, 2003.²¹ The audit was initiated no later than April 28, 2003, the date of the entrance conference. The Controller’s final audit report was issued on August 6, 2004.

At the time the reimbursement claims were filed, they were “subject to audit,” pursuant to the 1996 version of section 17558.5, “no later than two years after the end of the calendar year that the reimbursement claim is filed or last amended.” The phrase “subject to audit” does not require the completion of the audit, but sets a time during which a claimant is on notice that an audit of a claim may occur. This interpretation is also consistent with the Legislature’s 2002 amendment to Government Code section 17558.5, clarifying that “subject to audit” means “subject to the initiation of an audit.” In this case, the reimbursement claim filed for 1999-2000 was subject to audit at any time before December 31, 2003. Since the audit began in April 2003, staff finds that it was timely initiated.

Staff further finds that the audit was timely completed. Before Government Code section 17558.5 was amended effective January 1, 2005, there was no statutory deadline for the completion of an audit. Under common law principles, however, the Controller had to complete an audit within a reasonable period of time after it was initiated. In this case, the audit was completed when the final audit report was issued on August 6, 2004, less than 16 months after the audit was initiated. Therefore, there is no evidence of an unreasonable delay in the completion of the audit.

B. The Controller’s Reduction of \$638,022²² for Salaries and Benefits is Incorrect as a Matter of Law and Not Supported by Evidence in the Record.

The Controller reduced salary and benefit costs claimed during the audit period for collective bargaining negotiations, component G3 of the reimbursable activities, by \$599,399, finding that claimant did not provide adequate supporting documentation to verify the time spent by employees during “at-the table” negotiations and for negotiation planning and preparation sessions, or for AFT release time for bargaining unit representatives participating in the negotiation sessions. The Controller also reduced \$32,455 in salary and benefit costs claimed during the audit period under component G6, for grievance resolution and training, because the

¹⁹ Exhibit A, IRC, pages 15-20.

²⁰ Exhibit A, IRC, pages 17-20.

²¹ Exhibit A, IRC, page 17.

²² This amount does not include related indirect costs (see audit finding 3, Exhibit A, p. 63).

claimant did not provide supporting documentation. The Controller further reduced salary and benefit costs by \$6,168 because the claimant used an incorrect productive hourly rate.²³

1. *The Controller's reduction of salary and benefit costs claimed under components G3 and G6 of the parameters and guidelines because it found that claimant did not provide adequate supporting documentation is incorrect as a matter of law.*

Section H3 of the parameters and guidelines requires claimants to submit documentation showing the classification of the employees involved, the amount of time spent on the mandated activities, and the employees' hourly rate.

Claimant, for all fiscal years at issue, sought reimbursement for salary and benefits under components G3 and G6, by submitting "summary schedules" (a phrase used by the Controller)²⁴ with its reimbursement claims. The summary schedules show that the claimant complied with the documentation requirements in section H3 of the parameters and guidelines that requires showing "the classification of the employees involved, amount of time spent, and their hourly rate."²⁵

The Controller, however, reduced the costs claimed for "unsupported salaries and benefits" by \$631,854 (plus related indirect costs) because it found that the claimant "*did not provide source documents to validate employees' hours charged, such as individual activity log sheets, meeting sign-in sheets, and time records.*"²⁶

Staff finds that the Controller's reduction is incorrect as a matter of law. From 2000 through 2004, when these reimbursement claims were filed, Government Code section 17564 stated that "claims for direct and indirect costs filed pursuant to Section 17561 shall be filed *in the manner prescribed in the parameters and guidelines.*"²⁷

Moreover, the court in *Clovis Unified School Dist.*, found that the parameters and guidelines for this program do not require source documents to verify the costs claimed. Claimants need only comply with the parameters and guidelines and "[s]upply workload data requested ... to support the level of costs claimed" and "[s]how the classification of the employees involved, amount of time spent, and their hourly rate"; nothing is said about "source documents."²⁸

Accordingly, staff finds that the Controller's \$631,854 reduction of claimed costs for salaries and benefits (plus related indirect costs) is incorrect as a matter of law and should be reinstated to the claimant.

²³ Exhibit A, IRC, page 60.

²⁴ Exhibit B, Controller's comments on the IRC, page 14.

²⁵ See Exhibit A, IRC, pages 93-117 for 1999-2000, 134-157 for 2000-2001 and 173-205 for 2001-2002.

²⁶ Exhibit A, IRC, page 60. (Emphasis added.)

²⁷ Statutes 1999, chapter 643. Statutes 2004, chapter 890 (A.B.2856) added "and claiming instructions" to this provision, effective January 1, 2005.

²⁸ *Clovis Unified School Dist.*, *supra*, 188 Cal.App.4th 794, 807.

2. *The Controller's reduction of \$6,168 to the fiscal year 2000-2001 and 2001-2002 reimbursement claims based on a finding of miscalculated productive hourly rates is arbitrary, capricious, or entirely lacking in evidentiary support.*

The Controller found that the claimant claimed an incorrect number of annual productive hours because:

- The Controller traced salary rates claimed for all employees included in the audit sample and found instances where information from the district's payroll system supported a different salary. The Controller states it "made copies" of the information it obtained from the district's payroll system to support the "larger" adjustments.
- The Controller found that the claimant deducted 120 hours per year from annual productive hours for estimated break time taken by employees. The Controller found that the deduction of break time is incorrect and not allowed by the claiming instructions.
 - a) The reduction of productive hourly rates based on payroll records compared to salaries claimed is entirely lacking in evidentiary support.

The Controller found that claimant had reported higher than actual salary information for three employees in 2000-2001 based on a review of the claimant's payroll records. The Controller found that claimant had reported higher than actual salary and information for four employees again in 2001-2002.²⁹

Section H3 of the parameters and guidelines require claimants to identify the hourly pay rate for each employee and to submit a worksheet used to compute the hourly rate with the claim. The claimant complied with these requirements in its worksheets, which the Controller refers to as "summary schedules". The 2000-2001 and 2001-2002 reimbursement claims both contain worksheets that identify the employees' name, title, annual salary, and hourly rate of pay.³⁰ The Controller, however, traced the salary rates claimed for all of the employees included in the audit sample to claimant's payroll records. Although the court in *Clovis* concluded that the parameters and guidelines do not require the claimant to provide source documents, such as payroll records,³¹ the Controller alleges that the payroll records support a different salary for some of the claimed employees.

There is no evidence in the record, however, to support the Controller's finding that the rates reported with the reimbursement claims conflict with the claimant's payroll records. The payroll records discussed by the Controller are not included in the record for this IRC, and the claimant has not admitted any mistakes in the salary rates reported in the reimbursement claims. The Controller-prepared "schedules" summarizing the reductions are considered hearsay and not evidence supporting the facts asserted by the Controller.³² The Commission's regulations

²⁹ Exhibit B, Controller's comments on the IRC, pages 15-16, 181.

³⁰ Exhibit A, IRC, pages 121 and 135-145, 188-189.

³¹ *Clovis Unified School Dist.*, *supra*, 188 Cal.App.4th 794, 807.

³² Evidence Code sections 1200, et seq. The schedules are out-of-court statements that are not made under oath or affirmation, but are offered for the truth of the matter asserted. Under the Commission's regulations, hearsay evidence may be used only for the purpose of supplementing

require that all assertions of fact be supported by documentary evidence.³³ Accordingly, staff finds that the reduction of costs based on changes to the hourly rates of pay is incorrect.

- b) The Controller's reduction to the productive hours, by adding break time back into the calculation, is not supported by evidence in the record and is, therefore, arbitrary, capricious, or entirely lacking in evidentiary support.

The Controller's reduced the productive hours claimant used to calculate hourly rates because it found that the claimant had deducted 120 hours per year for estimated break time taken by employees. The Controller found that this deduction is not allowable under the applicable claiming instructions and added 120 hours to the productive hours. The Controller limited the revised productive hours to only those seven employees whose claimed salary rates did not agree with the claimant's payroll records.³⁴

The Commission's regulations require that all assertions of fact must be supported by documentary evidence.³⁵ The claimant's reimbursement claims contain a salary and benefits chart that identifies the productive hourly rates,³⁶ but there is no evidence in the record showing the claimant deducted 120 hours for break time.

Accordingly, staff finds that the reduction of \$6,168 based on the Controller's recalculation of productive hourly rates is entirely lacking in evidentiary support, is incorrect, and the costs should be reinstated to the claimant.

C. The Reduction of \$5,133 for Materials and Supplies is Incorrect as a Matter of Law.

The Controller reduced costs claimed for materials and supplies by \$5,133 because the claimant did not provide source documentation to support costs claimed for materials and supplies, printing, and postage in fiscal years 1999-2000 (\$1,431) and 2000-2001 (\$3,702).³⁷

Section H4 of the parameters and guidelines state the following for reimbursing services and supplies: "only expenditures which can be identified as a direct cost as a result of the mandate can be claimed."³⁸ The parameters and guidelines do not require claimants to provide source documentation (such as invoices, purchase orders, or receipts) to support a claim of reimbursement for materials and supplies.

or explaining other evidence, but shall *not* be sufficient itself to support a finding unless it would be admissible over objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5(a).)

³³ California Code of Regulations, title 2, sections 1185.2(c), 1187.5; see also Government Code section 17559.

³⁴ Exhibit B, Controller's comments on the IRC, page 16.

³⁵ California Code of Regulations, title 2, sections 1185.2(c), 1187.5; see also Government Code section 17559.

³⁶ Exhibit A, IRC, pages 120-121, 158-159, and 206-207.

³⁷ Exhibit B, Controller's comments on the IRC, page 20.

³⁸ Exhibit A, IRC, page 36.

Moreover, at the time the claimant filed these reimbursement claims in 2001 and 2002, Government Code section 17564 stated that “claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed by the parameters and guidelines.”

In this case, the claimant complied with the parameters and guidelines by listing its costs for services and supplies in its 1999-2000 and 2000-2001 claims,³⁹ identified as a direct cost as a result of the mandate, and the parameters and guidelines do not require any supporting documentation beyond the summary schedules that the claimant submitted. Accordingly, staff finds that the reduction of \$5,133 for materials and supplies is incorrect as a matter of law and should be reinstated to the claimant.

Conclusion

Pursuant to Government Code section 17551(d), staff finds the following:

- The audit of the fiscal year 1999-2000 claim is not barred by the deadline in Government Code section 17558.5;
- The claimant complied with the documentation requirements in the parameters and guidelines so that the Controller’s reductions for salaries and benefits and materials and supplies are not correct as a matter of law; and
- The Controller’s reductions for productive hourly rate calculations are entirely lacking in evidentiary support.

Therefore, the Controller is requested to reinstate all \$735,450 reduced, consistent with these findings, pursuant to section 1185.9 of the Commission’s regulations.

Staff Recommendation

Staff recommends that the Commission adopt the proposed decision to approve the IRC and authorize staff to make any technical, non-substantive changes following the hearing.

³⁹ Exhibit A, IRC, pages 87 and 117 (for the 1999-2000 claim). The audit finding was rounded up to \$1,431, (Exhibit A, IRC, p. 62). For its 2000-2001 claim, see pages 130, 139, and 157. The audit finding was rounded up to \$3,702 (Exhibit A, IRC, p. 62).

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM
ON:

Government Code Sections 3540-3549.9

Statutes 1975, Chapter 961; Statutes 1991,
Chapter 1213

Fiscal Years 1999-2000, 2000-2001, 2001-
2002

San Mateo Community College District,
Claimant

Case No.: 05-4425-I-09

*Collective Bargaining and Collective
Bargaining Agreement Disclosure*

DECISION PURSUANT TO
GOVERNMENT CODE SECTION 17500
ET SEQ.; CALIFORNIA CODE OF
REGULATIONS, TITLE 2, DIVISION 2,
CHAPTER 2.5. ARTICLE 7

(Adopted July 24, 2015)

DECISION

The Commission on State Mandates (Commission) heard and decided this incorrect reduction claim (IRC) during a regularly scheduled hearing on July 24, 2015. [Witness list will be included in the adopted decision.]

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission [adopted/modified] the proposed decision to [approve/partially approve/deny] the IRC at the hearing by a vote of [vote count will be included in the adopted decision].

Summary of the Findings

The Commission finds the following:

- The audit of the fiscal year 1999-2000 claim is not barred by the deadline in Government Code section 17558.5;
- San Mateo Community College District (claimant) complied with the documentation requirements in the parameters and guidelines so that the Controller's reductions for salaries and benefits and materials and supplies are not correct as a matter of law; and
- The Controller's reductions for productive hourly rate calculations entirely lacking in evidentiary support.

Therefore, the Controller is requested to reinstate all \$735,450 reduced, consistent with these findings, pursuant to section 1185.9 of the Commission's regulations.

COMMISSION FINDINGS

I. Chronology

- 01/10/01 Claimant signed the reimbursement claim for fiscal year 1999-2000.⁴⁰
- 01/10/02 Claimant signed the reimbursement claim for fiscal year 2000-2001.⁴¹
- 01/15/03 Claimant signed the reimbursement claim for fiscal year 2001-2002.⁴²
- 04/15/03 Controller contacted the district regarding the audit.⁴³
- 04/28/03 Audit entrance conference held.⁴⁴
- 04/21/04 Controller issued a revised draft audit report.⁴⁵
- 05/12/04 Claimant submitted comments on the draft audit report.⁴⁶
- 08/06/04 Controller issued the final audit report.⁴⁷
- 09/06/05 Claimant filed this IRC.⁴⁸
- 08/29/14 Commission staff requested that the Controller submit information on the audit.
- 09/18/14 Controller requested an extension of time to submit information on the audit, which was granted for good cause to October 3, 2014.
- 10/07/14 Controller filed late comments on the IRC.⁴⁹
- 05/27/15 Commission staff issued the draft proposed decision on the IRC.

II. Background

A. Collective Bargaining and Collective Bargaining Agreement Disclosure Program

On July 17, 1978, the Board of Control, predecessor to the Commission, found that Statutes 1975, chapter 961 imposed a reimbursable state mandate. On October 22, 1980, parameters and guidelines were adopted, which were amended several times. On March 26, 1998, the Commission adopted a second test claim decision on Statutes 1991, chapter 1213.⁵⁰ Parameters

⁴⁰ Exhibit A, IRC, page 79. (Citations to the record are to PDF page numbers.)

⁴¹ Exhibit A, IRC, page 122.

⁴² Exhibit A, IRC, page 160.

⁴³ Exhibit B, Controller's comments on the IRC, page 25 and tab 18, page 207.

⁴⁴ Exhibit B, Controller's comments on the IRC, pages 6 and 23.

⁴⁵ Exhibit A, IRC, page 57.

⁴⁶ Exhibit A, IRC, pages 57 and 66-70.

⁴⁷ Exhibit A, IRC, page 51.

⁴⁸ Exhibit A, IRC.

⁴⁹ Exhibit B, Controller's comments on the IRC.

⁵⁰ Commission on State Mandates, Test Claim Statement of Decision, 97-TC-08.

and guidelines for the two programs were consolidated on August 20, 1998, and amended again on January 27, 2000.⁵¹

B. Applicable Parameters and Guidelines

The reimbursement claims at issue in this IRC were filed for the 1999-2000, 2000-2001, and 2001-2002 fiscal years, and at the time these claims were prepared and submitted, the last amended version of the parameters and guidelines, adopted on January 27, 2000, were applicable. These parameters and guidelines authorize reimbursement for costs incurred to comply with sections 3540 through 3549.1, and “regulations promulgated by the Public Employment Relations Board.” The parameters and guidelines divide the reimbursable activities into seven groups of activities or “components” (G1 – G7), as follows:

- Determination of appropriate bargaining units for representation and determination of the exclusive representation and exclusive representatives (Component G1);
- Elections and decertification elections of unit representatives are reimbursable in the event the Public Employment Relations Board determines that a question of representation exists and orders an election held by secret ballot (Component G2);
- Negotiations: reimbursable functions include – receipt of exclusive representative’s initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer’s proposed contract to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement (Component G3);
- Impasse proceedings, including mediation, fact-finding, and publication of the findings of the fact-finding panel (Component G4);
- Collective bargaining agreement disclosure before the adoption of the agreement by the governing body (Component G5);
- Contract administration and adjudication of contract disputes either by arbitration or litigation, including grievances and administration and enforcement of the contract (Component G6); and
- Unfair labor practice adjudication process and public notice complaints (Component G7).⁵²

C. The Audit Findings of the Controller

The Controller reduced direct and related indirect costs claimed in fiscal years 1999-2000, 2000-2001, and 2001-2002 by \$730,450. Direct salary and benefit costs were reduced because the claimant provided summary schedules, but did not provide source documents, such as individual activity log sheets, meeting sign-in sheets, and time records, to validate employee hours charged

⁵¹ Exhibit A, IRC, pages 26-37.

⁵² Exhibit A, IRC, pages 26-37.

to the mandated program for negotiations (reimbursable activities, component G3) and contract administration/grievances and training (reimbursable activities, component G6).

The Controller specifically found that:

- The claimant did not provide supporting documentation for costs claimed under component G3 for some of its negotiation team members for at-the-table negotiations. The Controller reduced the unallowable hours for these employees by tracing their attendance at certain negotiation sessions to sign-in sheets and/or meeting notes. Unallowable costs amounted to \$128,517 plus related indirect costs for the audit period.
- The claimant did not provide supporting documentation for a portion of its negotiation team on negotiation planning and preparation sessions, which were claimed under component G3. Unallowable costs were \$253,200 plus related indirect costs for the audit period.
- The claimant did not provide supporting documentation for AFT release time claimed under component G3 for bargaining unit representatives participating in negotiation sessions. Specifically, no documentation was provided indicating the dates and hours worked. The Controller reduced the unallowable hours for these employees by tracing their attendance at certain negotiation sessions to sign-in sheets and/or meeting notes. Unallowable costs were \$217,682 plus related indirect costs for the audit period.
- The claimant did not provide supporting documentation for all time claimed under component G6 for grievance resolution. Unallowable costs were \$16,612 plus related indirect costs for the audit period.
- The claimant did not provide any supporting documentation for time spent on employee training activities claimed under component G6. No documentation was provided indicating the dates and amount of time spent for training sessions, the names of employees who attended training sessions, or any information indicating whether or not training was limited to administration/interpretation of the negotiated contract. Unallowable costs were \$15,843 plus related indirect costs for the audit period.⁵³
- The claimant overstated salaries and benefits claimed for certain employees and improperly calculated the productive hourly rate, resulting in a \$6,168 reduction for the audit period. Specifically, the Controller found that the claimant overstated the annual salaries and related benefits for a few employees when compared to the claimant's payroll records. The Controller also found that the claimant computed productive hours by deducting 120 hours per year for estimated break time even though the Controller's claiming instructions do not identify estimated break time as an allowable deduction for productive hourly rate calculations.⁵⁴

⁵³ Exhibit A, IRC, pages 60-63. Exhibit B, Controller's comments on the IRC, pages 11-12.

⁵⁴ Exhibit A, IRC, page 60. Exhibit B, Controller's comments on the IRC, page 12.

- The claimant did not provide any source documentation to support claimed costs of \$5,133 for materials and supplies during the audit period.⁵⁵

The claimant disputes these reductions, and also alleges that the Controller did not timely audit the fiscal year 1999-2000 reimbursement claim.

III. Positions of the Parties

A. San Mateo Community College District

Claimant argues that the Controller has not provided a reason each employee's costs were disallowed other than stating that the district did not provide documentation supporting the validity of distribution of these employees to the claim. Claimant points out that the parameters and guidelines require showing the classifications of the employees involved, amount of time spent and their hourly rate, all of which were reported in the claims. Claimant argues that the propriety of the adjustments cannot be determined until the Controller states the reason for each change to the employee payroll information. Claimant asserts that the Controller's insistence on time logs and other forms of documentation for both labor and materials are a ministerial preference and an unpublished standard that exceed the parameters and guidelines and is not enforceable absent a rulemaking that would put the claimant on notice.⁵⁶

Claimant also maintains that the 1999-2000 claim was beyond the statute of limitations for an audit when the Controller issued its August 6, 2004 audit report, and raises a discrepancy regarding amounts the state paid to claimant in fiscal years 1999-2001.

B. State Controller's Office

It is the Controller's position that the audit adjustments are correct and that this IRC should be denied. The Controller states that unallowable salary and benefit costs were claimed because claimant did not adequately support employee hours charged to the mandated program and misstated the productive hourly rate for certain employees based on the claimant's payroll records. The Controller argues that claimant has not complied with the parameters and guidelines by merely providing an amount on the Controller's claim schedule. The Controller further points out that claimant did not comply with its own documentation policies and procedures for this program. As to the reduction for materials and supplies, the Controller states that no documentation was provided to show that claimant's expenditures were related to the mandated program.⁵⁷

IV. Discussion

Government Code section 17561(b) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the

⁵⁵ Exhibit A, IRC, page 62. Exhibit B, Controller's comments on the IRC, pages 20-21.

⁵⁶ Exhibit A, IRC, pages 9-12.

⁵⁷ Exhibit B, Controller's comments on the IRC, pages 14-20.

Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.⁵⁸ The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."⁵⁹

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.⁶⁰ Under this standard, the courts have found that:

When reviewing the exercise of discretion, "[t]he scope of review is limited, out of deference to the agency's authority and presumed expertise: 'The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]'" ... "In general ... the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support. . . ." [Citations.] When making that inquiry, the " "court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute." [Citation.]' "⁶¹

The Commission must review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant.⁶² In addition, sections 1185.1(c) and 1185.2(f)(3) of the Commission's regulations require that any assertions of fact by

⁵⁸ *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

⁵⁹ *County of Sonoma, supra*, 84 Cal.App.4th 1264, 1280, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

⁶⁰ *Johnston v. Sonoma County Agricultural* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

⁶¹ *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4th at pgs. 547-548.

⁶² *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record.⁶³

A. The Audit of the Fiscal Year 1999-2000 Claim is Not Barred by the Deadlines in Government Code Section 17558.5.

The claimant alleges that the Controller did not complete the audit of the reimbursement claim filed for fiscal year 1999-2000 within the applicable deadlines so that the audit adjustments for that fiscal year are barred.⁶⁴

The time to audit a reimbursement claim is provided in Government Code section 17558.5. At the time the reimbursement claim in this case was filed in January 2001,⁶⁵ Government Code section 17558.5, as amended by Statutes 1995, chapter 945 (eff. July 1, 1996), stated:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.⁶⁶

Claimant states that funds were provided for this program so that the first sentence of Government Code section 17558.5 applies, requiring the reimbursement claim to be subject to audit "no later than two years after the end of calendar year in which the reimbursement claim is filed or last amended..."⁶⁷ The claimant argues that the phrase "subject to audit" requires the Controller "to complete" the audit no later than two years after the end of the calendar year in which the claim is filed.⁶⁸ According to claimant, its 1999-2000 claim was mailed to the Controller on January 10, 2001, so the claim was subject to audit no later than December 31, 2003.⁶⁹ The audit was initiated no later than April 28, 2003, the date of the entrance conference. The Controller's final audit report was issued on August 6, 2004.

⁶³ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

⁶⁴ Exhibit A, IRC, pages 15-20.

⁶⁵ Exhibit A, IRC, page 79.

⁶⁶ Government Code section 17558.5 (Stats. 1995, ch. 945, (SB11)). Former Government Code section 17558.5 was originally added by the Legislature by Statutes 1993, chapter 906, effective January 1, 1994. The 1993 statute became inoperative on July 1, 1996, and was repealed on January 1, 1997 by its own terms.

⁶⁷ Government Code section 17558.5 (Stats. 1995, ch. 945 (SB 11); Exhibit A, IRC, beginning on page 24.

⁶⁸ Exhibit A, IRC, pages 17-20.

⁶⁹ Exhibit A, IRC, page 17.

The Controller asserts that the audit of the reimbursement claim is timely and that the phrase “subject to audit” in section 17558.5, as amended in 1995, means subject to the initiation of the audit and does not require the Controller to complete the audit within the two-year deadline. The Controller points out that there is no statutory language that requires the Controller to publish a final audit report before the two-year period expires. Rather, according to the dictionary, “subject to” means in a position or circumstance that places claimant under the power or authority of another. The Controller exercised its authority to audit the claims by contacting the claimant to provide notice well within the statute of limitations.⁷⁰

The Controller further asserts that since the reimbursement claim was filed in January 2001, an audit had to be initiated by December 31, 2003, and that the audit was timely initiated “by contacting the district on April 15, 2003, to inform it that we were preparing to conduct an audit of its Collective Bargaining claims.”⁷¹ The audit entrance conference was held on April 28, 2003.⁷²

The Commission finds that the audit of the 1999-2000 reimbursement claim was timely initiated and timely completed.

The plain language of Government Code section 17558.5, as added in 1995, does not require the Controller to “complete” the audit within any specified period of time. Rather, the statute provides that reimbursement claims are “subject to audit” within two years after the end of the calendar year that the reimbursement claim was filed. The phrase “subject to audit” sets a time during which a claimant is on notice that an audit of a claim may occur. This reading is consistent with the plain language of the second sentence, which establishes a longer period of time to initiate the audit when no funds are appropriated for the program as follows:

...However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of the initial payment of the claim.

While one rule of statutory construction states that the use of differing language in otherwise parallel statutory provisions (like the use of the word “initiate” in the second sentence, but not in the first sentence) supports an inference that a difference in meaning was intended by the Legislature, the Commission finds that inference is not supportable in this case.⁷³ Section 17558.5(a) is not a model of clarity. However, a careful reading of the language of the first and second sentences reveals that the primary difference between them is whether an appropriation has been made for the program. The second sentence clearly refers to situations where funds are *not* appropriated. It can reasonably be inferred from the context that the first sentence, in contrast, refers to situations where funds *are* appropriated. The use of the word “however” to begin the second sentence, signals the distinction between these two situations (when funds are

⁷⁰ Exhibit B, Controller’s comments on the IRC, page 25.

⁷¹ Exhibit B, Controller’s comments on the IRC, page 25 and tab 18, page 207. According to the Controller’s letter of April 15, 2003, the entrance conference was scheduled to be held April 28, 2003.

⁷² Exhibit B, Controller’s comments on the IRC, pages 6 and 23.

⁷³ *Fairbanks v. Superior Court* (2009) 46 Cal.4th 56, 62.

appropriated versus when they are not). There is nothing about the structure or language of the two sentences to suggest that the Legislature intended any other substantive differences between these two parallel sentences. In each situation, the Controller must perform some activity within a two-year period from either the end of the calendar year in which the reimbursement claim is filed or last amended, or from the initial payment of the claim. The use in the second sentence of the phrase “the time for the Controller to initiate an audit” refers back to “the time” defined in the first sentence, namely two years. Similarly, the use of “initiate” in the second sentence refers to what the Controller is required to do within the two-year period. Read in this way, the two sentences are parallel. In the first sentence, when there is an appropriation, the time to initiate an audit is two years. In the second sentence, when there is no appropriation, the time to initiate an audit is also within two years of the initial payment of the claim. The only difference between the two situations is the triggering event of an appropriation that determines when the two-year period to initiate an audit begins to run.

This interpretation is consistent with the Legislature’s 2002 amendment to Government Code section 17558.5, clarifying that “subject to audit” means “subject to the initiation of an audit,” as follows in underline and strikeout:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than ~~two~~ three years after the ~~end of the calendar year in which 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 ~~made~~ filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.⁷⁴

In this case, the reimbursement claim filed for fiscal year 1999-2000, filed in January 2001, was subject to the initiation of an audit at any time before December 31, 2003. Since the audit began no later than the April 28, 2003 entrance conference, it was timely initiated within the meaning of Government Code section 17558.5.

The Commission further finds that the audit was timely completed. Before Government Code section 17558.5 was amended effective January 1, 2005, there was no statutory deadline for the completion of an audit. Under common law principles, however, the Controller had to complete an audit within a reasonable period of time after it was initiated.⁷⁵ There is nothing on the face of the 1995 or 2002 versions of section 17558.5 that requires completion of the audit by a deadline, and claimant has not argued that the audit was not completed within a reasonable period of time. Therefore, the Commission finds that the audit was completed in a timely manner because it was completed when the final audit report was issued on August 6, 2004, less than 16 months after the audit was initiated. Therefore, there is no evidence of an unreasonable delay in the completion of the audit.

⁷⁴ Statutes 2002, chapter 1128 (AB 2834).

⁷⁵ Under appropriate circumstances, the defense of laches may operate to bar a claim by a public agency if there is evidence of unreasonable delay by the agency and resulting prejudice to the claimant. (*Cedar-Sinai Medical Center v. Shewry* (2006) 137 Cal.App.4th 964, 985-986.)

B. The Controller's Reduction of \$638,022⁷⁶ for Salaries and Benefits is Incorrect as a Matter of Law and Not Supported by Evidence in the Record.

The Controller reduced salary and benefit costs claimed during the audit period under component G3 of the reimbursable activities, relating to collective bargaining negotiations, by \$599,399.⁷⁷ The Controller found that the claimant did not provide adequate supporting documentation to verify the time spent by employees during "at-the table" negotiations and for negotiation planning and preparation sessions. The Controller also found that the claimant did not provide adequate documentation supporting the costs claimed for AFT release time for bargaining unit representatives participating in the negotiation sessions.

The Controller also reduced the salary and benefit costs totaling \$32,455 claimed during the audit period under component G6, for grievance resolution and training, because the claimant did not provide supporting documentation.⁷⁸

The Controller further reduced salary and benefit costs by \$6,168 because it found the claimant used an incorrect productive hourly rate.⁷⁹

For the reasons below, the Commission finds that the Controller's reductions based on the lack of supporting documentation are incorrect as a matter of law. The Commission further finds that the reduction of salary costs related to the calculation of productive hourly rates is entirely lacking in evidentiary support. All costs claimed for salaries and benefits should be reinstated to the claimant.

1. *The Controller's reduction of salary and benefit costs claimed under components G3 and G6 of the parameters and guidelines because claimant did not provide adequate supporting documentation is incorrect as a matter of law.*
 - a) The documentation requirements for claiming salary and benefits under the Collective Bargaining Program are contained in the parameters and guidelines.

The parameters and guidelines for *Collective Bargaining and Collective Bargaining Agreement Disclosure* list the reimbursable activities in Section G (Claim Components). Component G3 identifies the costs eligible for reimbursement for negotiations, which include salary and benefit costs for employer representatives participating in negotiations and negotiation planning sessions, and substitutes for release time of bargaining unit representatives during negotiations. Section G3(f) further states that "[a] list showing the dates of all negotiation sessions held during the fiscal year being claimed must be submitted."⁸⁰

Component G6 identifies the costs eligible for reimbursement for contract administration, adjudication of contract disputes either by arbitration or litigation, including grievance

⁷⁶ This amount does not include the related indirect costs (see audit finding 3, Exhibit A, p. 63).

⁷⁷ Exhibit A, IRC, page 60.

⁷⁸ *Ibid.*

⁷⁹ *Ibid.*

⁸⁰ Exhibit A, IRC, page 31.

resolution, and a reasonable number of training sessions for supervisory and management personnel on contract administration and interpretation.⁸¹

Employee salary and benefit costs must be claimed in accordance with section H3 of the parameters and guidelines, which requires claimants to submit documentation showing the classification of the employees involved, the amount of time spent on the mandated activities, and the employees' hourly rate as follows:

Salary and Employees' Benefits: Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes, 1975.⁸²

Section H1 also requires claimants to "supply workload data as requested as part of the description to support the level of costs claimed."⁸³

The claiming instructions issued by the State Controller contain additional instructions to provide source documentation (much of which is created at or near the same time the actual cost was incurred) to support salary and benefit costs:

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure.⁸⁴

The claiming instructions issued in September 2001 similarly require that "[s]ource documents required to be maintained by the claimant may include, but are not limited to, *employee time records* that show the employee's actual time spent on this mandate."⁸⁵

The court in *Clovis Unified School Dist. v. Chiang* reviewed the documentation requirements for claiming salary and benefit costs under the *Collective Bargaining* program in fiscal years 1998-2003 (a time period that includes the reimbursement claims filed in this IRC). In *Clovis*, the Controller reduced costs for several state-mandated programs, including *Collective Bargaining*, in fiscal years 1998 through 2003 because the claimant failed to provide contemporaneous source documents to support the salary and benefit costs claimed. The Controller described contemporaneous source documents to include "employee time records or time logs, sign-in

⁸¹ Exhibit A, IRC, pages 33-34.

⁸² Exhibit A, IRC, page 36.

⁸³ Exhibit A, IRC, page 35.

⁸⁴ Exhibit X, Controller's State Mandated Cost Manual issued September 2000, claiming instructions for Collective Bargaining, page 53.

⁸⁵ Exhibit A, IRC, page 47. Emphasis added.

sheets, invoices, and receipts.”⁸⁶ The Controller did not consider worksheets to be contemporaneous source documents, but secondary evidence that could be used to corroborate the source documents.⁸⁷ The court concluded that the Controller’s contemporaneous source document rule (CSDR) contained in the claiming instructions, as applied to the *Collective Bargaining* program during these fiscal years, was an unenforceable underground regulation and invalidated the audits.⁸⁸ The court further stated that the parameters and guidelines for the *Collective Bargaining* program did not require claimants to provide any “source documents” as follows:

As pertinent, the Collective Bargaining Program P & G’s require school districts seeking reimbursement for employee salary and benefit costs to simply “[s]upply workload data requested ... to support the level of costs claimed” and “[s]how the classification of the employees involved, amount of time spent, and their hourly rate”; **nothing is said about “source documents.”** The Controller’s Collective Bargaining Program-specific Claiming Instructions substantively mirror those of the Intradistrict Attendance Program, stating that source documents include employee time records, that show the employee’s actual time spent on the mandated function. (And as with the Intradistrict Attendance Program, the Commission, in early 2010, incorporated the Controller’s CSDR [contemporaneous source document rule] into the Collective Bargaining Program P & G’s ...)

Consequently, employing the same reasoning we have employed above, we conclude that the Controller’s CSDR is an underground, unenforceable regulation as applied to the audits of the School Districts’ Collective Bargaining Programs for the applicable periods roughly encompassing the fiscal years 1998 to 2003. (See fn. 2, ante.) These audits are invalidated to the extent they used the CSDR.⁸⁹

Moreover, before 2000, Government Code section 17564 required that claims for reimbursement to be filed “in the manner prescribed by the Controller.”⁹⁰ From 2000 through 2004, when these reimbursement claims were filed, the Legislature amended section 17564 to state that “claims for direct and indirect costs filed pursuant to Section 17561 shall be filed *in the manner prescribed in the parameters and guidelines.*”⁹¹ The Commission, like a court, presumes that by deleting the reference to the State Controller in section 17564(b), the Legislature intended to change the

⁸⁶ *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 802.

⁸⁷ *Id.* at page 804.

⁸⁸ *Id.* at page 807.

⁸⁹ *Ibid.* Emphasis added.

⁹⁰ Statutes 1992, chapter 1041.

⁹¹ Statutes 1999, chapter 643. Statutes 2004, chapter 890 (A.B.2856) added “and claiming instructions” to this provision, effective January 1, 2005.

law.⁹² The plain language indicates that the intent was to change the claim filing requirements to comply with the parameters and guidelines rather than the claiming instructions.

Thus, pursuant to the amendment to Government Code section 17564 and the decision in *Clovis*, the Controller may not reduce reimbursement claims for the *Collective Bargaining* program in fiscal years 1999-2000, 2000-2001, and 2001-2002, on the ground that the claimant failed to provide source documents, such as time sheets or time logs, to support claims for salary and benefits. Claimants need only comply with the parameters and guidelines and “[s]upply workload data requested ... to support the level of costs claimed” and “[s]how the classification of the employees involved, amount of time spent, and their hourly rate”; nothing is said about “source documents.”⁹³

b) The reduction of salary and benefit costs claimed under components G3 and G6 is incorrect as a matter of law.

Claimant, for all fiscal years at issue, requested reimbursement for salary and benefits under components G3 and G6. To support the claims, the claimant submitted worksheets, described by the Controller as “summary schedules”, with its reimbursement claims.⁹⁴ The worksheets supporting the fiscal year 1999-2000 reimbursement claim are attachments on pages 93 through 117 of the IRC (Exhibit A) and show the claimant complied with section H3 of the parameters and guidelines, which requires showing “the classification of the employees involved, amount of time spent, and their hourly rate.” Specifically, pages 93-94 of the IRC identify the number of at-the-table negotiations (component G3) conducted with the AFSCME, AFT, and CSEA unions in the fiscal year and the employees involved in those negotiations. Page 95 identifies the release time claimed for bargaining unit representatives participating in the negotiation sessions under component G3, the names of the employees, the number of hours spent on the activity, the hourly rate of each employee, and the amount claimed for release time. Pages 96 and 97 identify two training dates under component G6 (March 21, 2000, and December 1, 2000), with a list of employee names and the number of hours spent in training. Pages 98 and 99 identify the employees who participated in negotiation planning and preparation (component G3), and the number of hours spent on these activities. And pages 100-117 identify all the costs claimed for at-the-table negotiations with each union, the planning and preparation sessions for bargaining with each union, grievance resolution, and training sessions, together with a listing of each employee, the employee’s classification, the amount of time spent on the activity, the hourly rate of pay, and the total amount claimed for each employee.

Claimant provided the same type of summary schedules to support the fiscal year 2000-2001 reimbursement claim⁹⁵ and 2001-2002 reimbursement claim⁹⁶ as it did for the 1999-2000 claim.

⁹² *County of Los Angeles v. State of California* (1987) 43 Cal.3d 46, 55. It was not until 2004 that the statute was amended to require claims to be filed “in the manner prescribed in the parameters and guidelines *and the claiming instructions*.” (Emphasis added.)

⁹³ *Clovis Unified School Dist.*, *supra*, 188 Cal.App.4th 794, 807.

⁹⁴ Exhibit B, Controller’s comments on the IRC, page 14.

⁹⁵ Exhibit A, IRC, pages 134-157.

⁹⁶ Exhibit A, IRC, pages 173-205.

The Commission finds that the claimant fully complied with the requirements in section H of the parameters and guidelines when claiming costs for salaries and benefits by supplying summary schedules with the claims that include “workload data requested ... to support the level of costs claimed” (section H1) and showing “the classification of the employees involved, amount of time spent, and their hourly rate” (section H3).

In finding 1 of the Final Audit Report, however, the Controller reduced costs claimed for “unsupported salaries and benefits” by \$631,854 (\$599,399 for G3 activities and \$32,455 for G6 activities, plus related indirect costs) because the claimant “*did not provide source documents to validate employees’ hours charged, such as individual activity log sheets, meeting sign-in sheets, and time records.*”⁹⁷ The Controller’s comments on the IRC further states that “the claimant did not adequately support employee hours charged to the mandated program,” so the Controller reduced the number of hours identified in the reimbursement claims by tracing employee attendance to sign-in sheets and meeting notes provided by the claimant.⁹⁸

The audit findings, based on the Controller’s requirement for the claimant to provide source documents to verify the actual time spent on the reimbursable activities, do not comply with the court’s findings in *Clovis Unified School Dist.*, which plainly held that the Controller’s contemporaneous source document rule is invalid and unenforceable as an underground regulation and that the parameters and guidelines for this program do not require source documents to verify the costs claimed.⁹⁹

Since the *Clovis* case is a final decision of the court addressing the merits of the issue presented here, the Commission, under principles of stare decisis, is required to apply the rule set forth by the court.¹⁰⁰ In addition, the *Clovis* decision is binding on the Controller under principles of collateral estoppel. Collateral estoppel applies when (1) the issue necessarily decided in the previous proceeding is identical to the one that is currently being decided; (2) the previous proceeding terminated with a final judgment on the merits; (3) the party against whom collateral estoppel is asserted is a party to or in privity with a party in the previous proceeding; and (4) the party against whom the earlier decision is asserted had a full and fair opportunity to litigate the issue.¹⁰¹

Accordingly, the Commission finds that the Controller’s reduction of claimed costs under components G3 and G6 of the parameters and guidelines for salaries and benefits (plus related indirect costs) because adequate supporting documentation was not provided is incorrect as a matter of law and the \$631,8954 reduced should be reinstated to the claimant.

2. *The Controller’s reduction of \$6,168 to the fiscal year 2000-2001 and 2001-2002 reimbursement claims based on a finding of miscalculated productive hourly rates is arbitrary, capricious, or entirely lacking in evidentiary support.*

⁹⁷ Exhibit A, IRC, page 60. (Emphasis added.)

⁹⁸ Exhibit B, Controller’s comments on the IRC, page 11.

⁹⁹ *Clovis Unified School Dist.*, *supra*, 188 Cal.App.4th 794, 804 and 807.

¹⁰⁰ *Fenske v. Board of Administration* (1980) 103 Cal.App.3d 590, 596.

¹⁰¹ *Roos v. Red* (2006) 130 Cal.App.4th 870, 879-880.

Section H3 of the parameters and guidelines govern how to claim employee salary and benefits, and require the claimant to identify an employee's hourly rate of pay as follows:

Show the classification of the employees involved, amount of time spent, and their hourly rate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Benefits are reimbursable. Actual benefit percent must be itemized. If no itemization is submitted, 21 percent must be used for computation of claim costs.¹⁰²

The parties agree that the calculation of a salaried employee's hourly rate of pay includes the employee's annual salary and benefits, and annual productive hours.¹⁰³ In this case, the claimant used the 21 percent benefit rate, which is not in dispute.¹⁰⁴ However, the Controller adjusted the productive hourly rates used by the claimant, resulting in a reduction for salary and benefits by \$6,168 in fiscal years 2000-2001 and 2001-2002, based on overstated salaries for a few employees. Auditors compared claimed amounts to the claimant's payroll records, finding an incorrect number of annual productive hours because:

- The Controller traced salary rates claimed for all employees included in the audit sample and found instances where information from the district's payroll system supported a different salary. The Controller states it "made copies" of the information it obtained from the district's payroll system to support the "larger" adjustments.¹⁰⁵
- The Controller found that the claimant deducted 120 hours per year from annual productive hours for estimated break time taken by employees. The Controller found that the deduction of break time is incorrect and not allowed by the claiming instructions.¹⁰⁶

The Controller recalculated productive hourly rates as follows:

To compute the audited productive hourly rate for the district's employees, the auditor used the district's Employee Earnings Reports, which were provided to the auditor by the district personnel. These reports came directly from the district's payroll system and reported the "gross earnings" paid to each employee for each fiscal year. The auditor used the gross earnings amount and the district's computation of productive hours in the re-calculation of each employee's productive hourly rate. Adjustments were made for rates that either exceeded or were less than productive hourly rates reported in the district's claims.¹⁰⁷

In addition, the Controller added the 120 hours deducted by the claimant for employee breaks, resulting in 1,750 productive hours instead of 1,620. Instead of applying this adjustment to the entire population of employees with allowable costs, the Controller limited the application of the

¹⁰² Exhibit A, IRC, page 35.

¹⁰³ The annual salary is added to the benefits, and that sum is divided by the productive hours.

¹⁰⁴ Exhibit B, Controller's comments on the IRC, pages 15-16.

¹⁰⁵ Exhibit B, Controller's comments on the IRC, page 16.

¹⁰⁶ Exhibit B, Controller's comments on the IRC, page 15.

¹⁰⁷ Exhibit B, Controller's comments on the IRC, page 15.

revised productive hours to only those employees whose claimed salary rates did not agree with the claimant's payroll records.¹⁰⁸

For the reasons below, the Commission finds that these reductions to productive hourly rates are entirely lacking in evidentiary support.

- a) The reduction of productive hourly rates based on payroll records compared to salaries claimed is entirely lacking in evidentiary support.

For 2000-2001, the Controller found that claimant had over-reported salary information for three employees (Harer \$444, Pontacq \$3,000, and Rivera \$580) based on a review of the claimant's payroll records. For 2001-2002, the Controller found that claimant had over-reported salary information for four employees (Harer, -\$84 was understated, and Rivera \$114, Thiele \$962, and Clinton \$1,392 were overstated) based on a review of the claimant's payroll records.¹⁰⁹ The Controller describes the reductions as follows:

For FY 2000-2001, we made adjustments to the productive hourly rates for three district employees (see Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences- FY 2000-01 (Tab 15). The adjustments resulted in a decrease to allowable costs of \$4,024. We traced the salary rates claimed for all of the employees included in our sample and found three instances in which information from the district's payroll system supported a different salary amount. We made copies of the information that we obtained from the district's payroll system supporting our adjustments.

For FY 2001-02, we made adjustments to the productive hourly rates for four district employees (see Schedule of Unallowable Salaries and Benefits – Productive Hourly Rate Differences – FY 2001-02 (Tab 16). The adjustments resulted in a net decrease to allowable costs of \$2,384 (overstatements of \$2,468 and an understatement of \$84). We traced the salary rates claimed for all of the employees included in our sample and found four instances in which information from the district's payroll system supported a different salary amount. We made copies of the information that we obtained from the district's payroll system supporting the two larger overstatements of \$962 and \$1,392. We did not make copies of the district's payroll information that we used to support an overstatement of \$114 and the understatement of \$84.¹¹⁰

The claimant questions these adjustments, contending that it properly reported the classification of the employees involved, the amount of time spent on the mandate, and each employee's hourly rate in accordance with the parameters and guidelines.¹¹¹

The Commission finds that that the Controller's adjustment of productive hourly rates based on the salaries identified in payroll records is entirely lacking in evidentiary support.

¹⁰⁸ Exhibit B, Controller's comments on the IRC, page 16.

¹⁰⁹ Exhibit B, Controller's comments on the IRC, pages 16, 181.

¹¹⁰ Exhibit B, Controller's comments on the IRC, page 16.

¹¹¹ Exhibit A, IRC, pages 11-12.

The parameters and guidelines require claimants, in Section H3, to identify the hourly rate of pay for each employee and to submit a worksheet used to compute the hourly rate with the claim. The claimant complied with these requirements in its summary schedules. The 2000-2001 and 2001-2002 reimbursement claims both contain worksheets that identify the employees' name, title, annual salary, and hourly rate of pay.¹¹² The Controller, however, traced the salary rates claimed for all of the employees included in the audit sample to claimant's employee earnings records. Although the court in *Clovis* concluded that the parameters and guidelines do not require the claimant to provide source documents, such as payroll records,¹¹³ the Controller said that claimant in this case provided those records to the auditor. Payroll records are considered public records,¹¹⁴ and the Controller contends the payroll records support a different salary for some of the employees claimed.

There is no evidence in the record, however, to support the Controller's finding that the rates reported with the reimbursement claims conflict with the claimant's payroll records. The payroll records discussed by the Controller are not included in the record for this IRC, and the claimant has not admitted any mistakes in the salary rates reported in the reimbursement claims.

Although the Controller prepared "schedules" summarizing the reductions, these summaries are considered hearsay and not evidence supporting the facts asserted by the Controller.¹¹⁵ The Commission's regulations require that all assertions of fact must be supported by documentary evidence.¹¹⁶

Accordingly, the Commission finds that the reduction of costs based on changes to the hourly rates of pay is entirely lacking in evidentiary support.

- b) The Controller's reduction of productive hours, by adding break time back into the calculation, is not supported by evidence in the record and is, therefore, arbitrary, capricious, or entirely lacking in evidentiary support.

The Controller reduced the productive hours claimant used in calculating hourly rates because it found that the claimant deducted 120 hours per year for estimated break time taken by employees. The Controller found that a break time deduction is not allowable under the Controller's claiming instructions for these reimbursement claims. Thus, the Controller added 120 hours to the productive hours, resulting in 1,750 productive hours, instead of 1,620. Instead of applying this adjustment to the entire population of employees with allowable costs, the

¹¹² Exhibit A, IRC, pages 121 and 135-145, 188-189.

¹¹³ *Clovis Unified School Dist.*, *supra*, 188 Cal.App.4th 794, 807.

¹¹⁴ *International Federation of Professional and Technical Engineers, Local 21, AFL-CIO v. Superior Court* (2007) 42 Cal.4th 319, 331-332.

¹¹⁵ Evidence Code sections 1200, et seq. The schedules are out-of-court statements that are not made under oath or affirmation, but are offered for the truth of the matter asserted. Under the Commission's regulations, hearsay evidence may be used only for the purpose of supplementing or explaining other evidence, but shall *not* be sufficient itself to support a finding unless it would be admissible over objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5(a).)

¹¹⁶ California Code of Regulations, title 2, sections 1185.2(c), 1187.5; see also Government Code section 17559.

Controller limited the application of the revised productive hours to only those seven employees identified in the section above whose claimed salary rates did not agree with the claimant's payroll records.¹¹⁷

The Commission finds that the Controller's reduction of costs claimed based on the productive hours is entirely lacking in evidentiary support.

The Commission's regulations require that all assertions of fact must be supported by documentary evidence.¹¹⁸ The claimant's reimbursement claims contain a salary and benefits chart that identifies the productive hourly rates,¹¹⁹ but there is no evidence in the record showing that the claimant deducted 120 hours for break time. In fact, dividing a few of the annual salaries identified by the claimant in the salary and benefit charts by the productive hourly rates identified in the charts, results in a calculation of 1,750 annual hours - the same number used by the Controller in its calculation.¹²⁰ Claimant asserts that the "District and the Controller [both] used 1,750 annual productive hours for their calculations."¹²¹ Thus, there is no evidence that the claimant deducted break time from the productive annual hours.

Accordingly, the Commission finds that the reduction of \$6,168 related to the Controller's recalculation of productive hourly rates is entirely lacking in evidentiary support and, thus, the costs should be reinstated to the claimant.

C. The Reduction of \$5,133 for Materials and Supplies is Incorrect as a Matter of Law.

The Controller reduced costs claimed for materials and supplies for fiscal years 1999-2000 and 2000-2001 by \$5,133. The Controller found that the district did not provide source documentation to support costs claimed for materials and supplies, printing, and postage in FY 1999-2000 (\$1,431) and FY 2000-2001 (\$3,702).¹²² According to the Controller, "in the absence

¹¹⁷ Exhibit B, Controller's comments on the IRC, page 16.

¹¹⁸ California Code of Regulations, title 2, sections 1185.2(c), 1187.5; see also Government Code section 17559.

¹¹⁹ Exhibit A, IRC, pages 120-121, 158-159, and 206-207.

¹²⁰ For example, for fiscal year 2000-2001, the annual earnings for employees Acena and Anderson are \$94,176.00 and their productive hourly rates are 53.81. (Exhibit A, IRC, p. 158.) Dividing 94,176 by 53.81, equals 1,750. For fiscal year 2001-2002, the annual earnings for employee Acena is \$100,764, divided by the productive hourly rate of 57.58, equals 1,750. (Exhibit A, IRC, p. 206.) The annual earnings of employee Albanese in fiscal year 2001-2002 is \$154,080, divided by the productive hourly rate for Mr. Albanese of 88.05, equals 1,750. (*Ibid.*)

¹²¹ Exhibit A, IRC, page 12. The claimant also states that "[i]n one case where a different total productive hours was used by the District, for the Chief Negotiator who was under contract for 7.5 hours per day, the Controller insisted on using 8 hours per day." (*Ibid.*) There is no indication in the final audit report or the Controller's comments, however, that the reduction resulting from the calculation of productive hourly rates had anything to do with Chief Negotiator's contracted hours.

¹²² Exhibit B, Controller's comments on the IRC, page 20.

of documentation to support costs claimed, it is not possible to determine whether the costs claimed were incurred as a result of the mandate or were even incurred at all.”¹²³

Claimant argues that this reduction is incorrect and states that the district reported these costs “based on financial accounting information prepared in the usual course of business.” Claimant also mentions that the Controller refused to accept credit card statements as documentation to support these costs.¹²⁴

For the reasons below, the Commission finds that the Controller incorrectly reduced these costs.

Section H4 of the parameters and guidelines describes documentation required to support a reimbursement claim for services and supplies: “Services and Supplies: only expenditures which can be identified as a direct cost as a result of the mandate can be claimed.”¹²⁵ There is no language in the parameters and guidelines for the *Collective Bargaining* program, however, requiring claimants to provide source documentation (such as invoices, purchase orders, or receipts) to support a claim of reimbursement for materials and supplies.¹²⁶

Moreover, at the time these reimbursement claims were filed in 2001 and 2002, Government Code section 17564 stated that “claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed by the parameters and guidelines.”¹²⁷ Prior to 2000, section 17564 required claims to be filed in the manner prescribed by the “claiming instructions.”¹²⁸

In this case, the claimant complied with the parameters and guidelines. For its 1999-2000 claim, claimant listed supplies and materials, postage, and printing, for a total of \$1,430.76.¹²⁹ For its 2000-2001 claim, claimant listed supplies and materials, postage, and printing, for a total of \$3,701.88.¹³⁰ Claimant identified these costs as a direct cost as a result of the mandate, and the parameters and guidelines do not require any documentation beyond the summary schedules that were submitted with the reimbursement claims.

Accordingly, the Commission finds that the reduction of \$5,133 for materials and supplies is incorrect as a matter of law and should be reinstated to the claimant.

¹²³ Exhibit B, Controller’s comments on the IRC, page 21.

¹²⁴ Exhibit A, IRC, pages 15-16.

¹²⁵ Exhibit A, IRC, page 36.

¹²⁶ *Clovis Unified School Dist.*, *supra*, 188 Cal.App.4th 794, 807.

¹²⁷ Statutes 1999, chapter 643. It was not until a 2004 amendment that claims were required to be filed “in the manner prescribed in the parameters and guidelines *and the claiming instructions*.” (Emphasis added.)

¹²⁸ Government Code section 17564, Statutes 1992, chapter 1041.

¹²⁹ Exhibit A, IRC, pages 87 and 117. The audit finding was rounded up to \$1,431, see Exhibit A, IRC, page 62.

¹³⁰ Exhibit A, IRC, pages 130, 139, and 157. The audit finding was rounded up to \$3,702, see Exhibit A, IRC, page 62.

V. Conclusion

Pursuant to Government Code section 17551(d), the Commission finds the following:

- The audit of the fiscal year 1999-2000 claim is not barred by the deadline in Government Code section 17558.5;
- The claimant complied with the documentation requirements in the parameters and guidelines so that the Controller's reductions for salaries and benefits and materials and supplies are not correct as a matter of law; and
- The Controller's reductions for productive hourly rate calculations are entirely lacking in evidentiary support.

Therefore, the Controller is requested to reinstate all \$735,450 reduced, consistent with these findings, pursuant to section 1185.9 of the Commission's regulations.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Solano 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 May 27, 2015, I served the:

Draft Proposed Decision, Schedule for Comments, and Notice of Hearing

Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000, 2000-2001, 2001-2002
San Mateo County College District, Claimant

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 May 27, 2015 at Sacramento, California.



Heidi J. Palchik
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 4/24/15

Claim Number: 05-4425-I-09

Matter: Collective Bargaining

Claimant: San Mateo County Community College District

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.)

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

Kathy Blackwood, Executive Vice Chancellor, *San Mateo County Community College District*

District Office, 3401 CSM Dr., San Mateo, CA 94402

Phone: (650) 358-6869

blackwoodk@smccd.edu

Marieta Delfin, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

Eric Feller, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

eric.feller@csn.ca.gov

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274
susan.geanacou@dof.ca.gov

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

Cheryl Ide, Associate Finance Budget Analyst, *Department of Finance*
Education Systems Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Cheryl.ide@dof.ca.gov

Jill Kanemasu, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*
Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0256
JLal@sco.ca.gov

Kathleen Lynch, *Department of Finance (A-15)*
915 L Street, Suite 1280, 17th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
kathleen.lynch@dof.ca.gov

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

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

Jameel Naqvi, Analyst, *Legislative Analysts' Office*
Education Section, 925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8331
Jameel.naqvi@lao.ca.gov

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

Christian Osmena, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
christian.osmena@dof.ca.gov

Arthur Palkowitz, *Stutz Artiano Shinoff & Holtz*
2488 Historic Decatur Road, Suite 200, San Diego, CA 92106

Phone: (619) 232-3122
apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*

Claimant Representative

P.O. Box 340430, Sacramento, CA 95834-0430

Phone: (916) 419-7093

kbsixten@aol.com

Sandra Reynolds, *Reynolds Consulting Group, Inc.*

P.O. Box 894059, Temecula, CA 92589

Phone: (951) 303-3034

sandrareynolds_30@msn.com

David Scribner, *Max8550*

2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670

Phone: (916) 852-8970

dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

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

Phone: (916) 323-5849

jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

DSpeciale@sco.ca.gov

SixTen and Associates

Mandate Reimbursement Services

Exhibit D

KEITH B. PETERSEN, President

San Diego
5252 Balboa Avenue, Suite 900
San Diego, CA 92117
Telephone: (858) 514-8605
Fax: (858) 514-8645
www.sixtenandassociates.com

Sacramento
P.O. Box 340430
Sacramento, CA 95834-0430
Telephone: (916) 419-7093
Fax: (916) 263-9701
E-Mail: kbpsixten@aol.com

RECEIVED
June 12, 2015
Commission on
State Mandates

June 12, 2015

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

Dear Ms. Halsey:

RE: CSM 05-4425-I-09
San Mateo County Community College District
Collective Bargaining
Fiscal Years: 1999-00, 2000-01, and 2001-02
Incorrect Reduction Claim

I have received the Commission Draft Proposed Decision (DPD) dated May 27, 2015, for the above-referenced incorrect reduction claim, to which I respond on behalf of the District.

PART A. STATUTE OF LIMITATIONS APPLICABLE TO AUDITS OF ANNUAL REIMBURSEMENT CLAIMS

The District asserted in its incorrect reduction claim filed September 6, 2005, that Fiscal Year 1999-00 was beyond the statute of limitations to complete the audit when the Controller issued the audit report on August 6, 2004. The Commission concludes that the original audit was both timely initiated and timely completed.

Chronology of Annual Claim Action Dates

January 10, 2001	FY 1999-00 annual claim filed by the District
April 15, 2003	District contacted for audit
April 28, 2003	Audit entrance conference conducted
December 31, 2003	2-year statute to audit expires
August 6, 2004	Final audit report issued
March 22, 2011	Clovis / Compliance Review Letter issued

Based on the annual claim filing date, FY 1999-00 is subject to the statute of limitations language established by Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996:

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

1. Audit Initiation

The District's FY 1999-00 annual claim was submitted to the Controller on January 10, 2001. According to the 1995 version of Government Code Section 17558.5 this annual claim is subject to audit no later than December 31, 2003. The Commission determined on March 27, 2015, (CSM 09-4425-I-17 and CSM 10-4425-I-18, Sierra Joint Community College District, Collective Bargaining) that for purposes of measuring the statute of limitations, the audit commences no later than the date the entrance conference letter was sent. The entrance conference letter is not on the record here, unless it is the April 15, 2003, first contact date stated in the Draft Proposed Decision. However, since the entrance conference occurred prior to January 1, 2004, the District concurs that the audit of the FY 1999-00 annual claim was *commenced* before the expiration of the statute of limitations to commence an audit.

2. Audit Completion

It is uncontested here that an audit is complete only when the final audit report is issued. The District asserts that the annual claim for Fiscal Year 1999-00 was beyond the statute of limitations to *complete* the audit when the Controller issued its audit report on August 6, 2004.

The Commission (DPD, 19) concludes that:

The plain language of Government Code section 17558.5, as added in 1995, does not require the Controller to "complete" the audit within any specified period of time. Rather, the statute provides that reimbursement claims are "subject to audit" within two years after the end of the calendar year that the reimbursement claim was filed. The phrase "subject to audit" sets a time during which a claimant is on notice that an audit of a claim may occur.

The Commission (DPD, 21) instead relies upon common law remedies:

The Commission further finds that the audit was timely completed. Before

Government Code section 17558.5 was amended effective January 1, 2005, there was no statutory deadline for the completion of an audit. Under common law principles, however, the Controller had to complete an audit within a reasonable period of time after it was initiated.⁷⁵ There is nothing on the face of the 1995 or 2002 versions of section 17558.5 that requires completion of the audit by a deadline, and claimant has not argued that the audit was not completed within a reasonable period of time. Therefore, the Commission finds that the audit was completed in a timely manner because it was completed when the final audit report was issued on August 6, 2004, less than 16 months after the audit was initiated. Therefore, there is no evidence of an unreasonable delay in the completion of the audit.

Footnote 75 references the *Cedar-Sinai Medical Center* decision, for the proposal that claimants should or could rely upon the defense of laches. This is a misapplication of a decision in a civil matter with equity jurisdiction. The citation does not indicate whether the relevant state agency completed the audit within its three-year statute of limitations, or whether it was so required to do so. However, the Commission is a state agency with a specific statute of limitations to apply and need not rely on laches, therefore this is not an "appropriate circumstance," even if the Commission had such common law jurisdiction.

The Commission seems to be asserting that the Controller was required under common law to complete the audit within a reasonable period of time without regard to the positive law of the legislature's statute of limitations. Reliance on the reasonableness of the actual length of the audit period process would mean in practice that the determination of a reasonable audit completion date would become a question of fact for every audit, which is contrary to the concept of a *statute* of limitations. What objective standards are available for the determination of the reasonable period of time to complete an audit?

The Commission's reliance on the equitable concept of laches is troublesome. Cases in law are governed by statutes of limitations, which are laws that determine how long a person has to file a lawsuit before the right to sue expires. Laches is the equitable equivalent of statutes of limitations. However, unlike statutes of limitations, laches leaves it up to the adjudicator to determine, based on the unique facts of the case, whether a plaintiff has waited too long to seek relief. Here there is no issue as to whether the District has been tardy in seeking relief. The incorrect reduction claim, the statutory form of relief from an audit, was timely-filed according to the statute.

Laches is a defense to a proceeding in which a plaintiff seeks equitable relief. Cases in equity are distinguished from cases at law by the type of remedy, or judicial relief, sought by the plaintiff. Generally, law cases involve a problem that can be solved by the payment of monetary damages. Equity cases involve remedies directed by the court against a party. An incorrect reduction claim is explicitly a matter of money due to

the claimant. The District is not seeking an injunction, where the court orders a party to do or not to do something; declaratory relief, where the court declares the rights of the two parties to a controversy; or an accounting, where the court orders a detailed written statement of money owed, paid, and held.

The Commission has not indicated that it has jurisdiction for equitable remedies. Therefore a Commission finding that there is no evidence of an unreasonable delay in the completion of the audit is without jurisdiction or consequence and simply irrelevant. Or, if the Commission is suggesting that claimant resort to the courts for an equitable remedy on the issue of statute of limitations, that is contrary to fact that the Government Code establishes primary jurisdiction to the Commission for audit disputes, that is, the incorrect reduction claim process.

If, as the Commission asserts, the 1995 version establishes no statutory time limit to complete a timely commenced audit, Section 17558.5 becomes absurd. Once timely commenced, audits could remain unfinished for years either by intent or neglect and the audit findings revised at any time. Thus, the claimant's document retention requirements would become open-ended and eventually punitive. Statutes of limitations are not intended to be open-ended; they are intended to be finite, that is, a period of time measured from an unalterable event, and in the case of the 1995 version of the code, it is the filing date of the annual claim.

3. No Revised Audit

No revised audit was issued. Instead, on March 22, 2011, the Controller issued a letter (attached) to the District stating that the audit was reviewed for compliance with the September 21, 2010 *Clovis I* court decision regarding the contemporaneous source document rule (CSDR). The letter states that the audit was not affected by the court's CSDR decision. The DPD findings on the documentation issues indicate otherwise.

4. Clovis II Decision

Notwithstanding, the District is on notice of the March 24, 2015, judgment denying the petition for writ in the *Clovis II* case. The Sacramento Superior Court appears to agree with the Commission that the 1995 version of section 17558.5 does not require the audit to be completed within two years from the date the annual claim was filed. The Superior Court concluded that time was not unlimited to complete the audit, but that common law requires the Controller to "diligently prosecute" the audit and that the revised audit reports indicate that diligence. This court decision makes timely completion of these audits (generally involving fiscal years before FY 2001-02) always a question of fact. The time for appeal of *Clovis II* has not concluded and the District continues its dispute of this issue as a matter of future standing.

PART B. DISALLOWANCE OF STAFF TIME

The audit report concluded that the District did not provide adequate "source documents to validate employees' hours" claimed in the amount of \$638,022 for the three fiscal years audited, of which \$6,168 pertains to reduced productive hourly rates. The Commission (DPD, 21) determined that all costs claimed should be reinstated because the adjustments were "incorrect as a matter of law." Specifically, (DPD, 24):

Thus, pursuant to the amendment to Government Code section 17564 and the decision in *Clovis*, the Controller may not reduce reimbursement claims for the *Collective Bargaining* program in fiscal years 1999-2000, 2000-2001, and 2001-2002, on the ground that the claimant failed to provide source documents, such as time sheets or time logs, to support claims for salary and benefits. Claimants need only comply with the parameters and guidelines and "[s]upply workload data requested ... to support the level of costs claimed" and "[s]how the classification of the employees involved, amount of time spent, and their hourly rate"; nothing is said about "source documents."⁹³

The District concurs with the Commission findings.

PART C. DISALLOWANCE OF MATERIALS AND SUPPLIES COSTS

The audit report concluded that the District did not provide adequate "documentation to support claimed materials and supplies totaling \$5,133." The Commission determined that the Controller incorrectly reduced these costs, specifically (DPD, 30):

In this case, the claimant complied with the parameters and guidelines. For its 1999-2000 claim, claimant listed supplies and materials, postage, and printing, for a total of \$1,430.76.129 For its 2000-2001 claim, claimant listed supplies and materials, postage, and printing, for a total of \$3,701.88.130 Claimant identified these costs as a direct cost as a result of the mandate, and the parameters and guidelines do not require any documentation beyond the summary schedules that were submitted with the reimbursement claims.

The District concurs with the Commission findings.

/

/

/

/

/

/

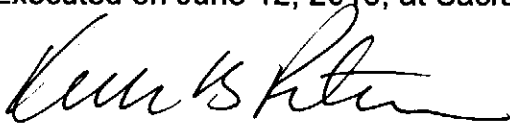
/

/

CERTIFICATION

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this submission is true and complete to the best of my own knowledge or information or belief, and that any attached documents are true and correct copies of documents received from or sent by the District or state agency which originated the document.

Executed on June 12, 2015, at Sacramento, California, by



Keith B. Petersen, President
SixTen & Associates

Attachment:

Controller's March 22, 2011, *Clovis* / Compliance Review Letter

Service by Commission Electronic Drop Box



JOHN CHIANG
California State Controller

March 22, 2011

3/28/11

Kathy —

Ray —

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Ron Galatolo, Chancellor
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402-3699

Dear Mr. Galatolo:

The State Controller's Office (SCO) audited the costs claimed by San Mateo County Community College District for the legislatively mandated Collective Bargaining Program (Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991) for the period of July 1, 1999, through June 30, 2002. We issued the final audit report on August 6, 2004. The district claimed \$1,090,686 for the mandated program. Our audit disclosed that \$355,236 is allowable and \$735,450 is unallowable.

In compliance with the September 21, 2010, court decision in *Clovis Unified School District et al. v. John Chiang, State Controller*, we reconsidered the audit findings. The court ruled that the SCO contemporaneous source document rule (CSDR) was invalid prior to the Commission on State Mandates' adoption of the rule in the Collective Bargaining Program. The CSM adopted the CSDR for this mandate effective July 1, 2005.

This audit is not affected by the court's decision because none of the audit adjustments resulted from application of the SCO CSDR. We allowed all eligible costs the district was able to support with documentary evidence (e.g., sign-in sheets, agenda, time logs, and certifications). This is consistent with the district's response to audit Finding 1 for which the district questioned the SCO taking exception for any time not backed up by a piece of paper. The remaining findings also were not affected by the SCO CSDR.

The district's response to Finding 1 also addressed two additional issues.

- First, the district questioned why we were not allowing 100% of the Chief Labor Negotiator's time. We concur that a significant portion of that person's time would be reimbursable under the mandated program. However, this employee did not provide time records of any kind. In addition, the job description that the district provided for the position of Chief Labor Negotiator documents that this employee performed non-mandate related activities. In our audit, we allowed all mandate-related costs supported with documentary evidence.

Ron Galatolo, Chancellor
March 22, 2011
Page 2

- Second, the district questioned why we did not allow AFT release time. We did allow all AFT release time supported by documentary evidence. The mandated program requires dates that substitute teachers worked so that exclusive bargaining unit representatives could attend negotiation sessions. Costs that were documented with this information were allowable in our audit.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,



JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

9341

cc: Gregory A. Wedner, Attorney
Lozano Smith
Kathy Lynch, Deputy Attorney General
Attorney General's Office
Drew Bohan, Executive Director
Commission on State Mandates

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.

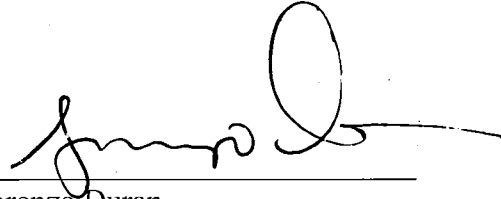
On June 15, 2015, I served the:

Claimant Comments

Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000, 2000-2001, 2001-2002
San Mateo County College District, Claimant

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 June 15, 2015 at Sacramento, California.

A handwritten signature in black ink, appearing to read 'Lorenzo Duran', is written over a horizontal line.

Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 6/4/15

Claim Number: 05-4425-I-09

Matter: Collective Bargaining

Claimant: San Mateo County Community College District

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.)

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

Kathy Blackwood, Executive Vice Chancellor, *San Mateo County Community College District*

District Office, 3401 CSM Dr., San Mateo, CA 94402

Phone: (650) 358-6869

blackwoodk@smccd.edu

Marieta Delfin, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

Eric Feller, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

eric.feller@csn.ca.gov

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274
susan.geanacou@dof.ca.gov

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

Cheryl Ide, Associate Finance Budget Analyst, *Department of Finance*
Education Systems Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Cheryl.ide@dof.ca.gov

Jill Kanemasu, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*
Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0256
JLal@sco.ca.gov

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

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

Jameel Naqvi, Analyst, *Legislative Analyst's Office*
Education Section, 925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8331
Jameel.naqvi@lao.ca.gov

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

Christian Osmena, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
christian.osmena@dof.ca.gov

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

Keith Petersen, *SixTen & Associates*
Claimant Representative

P.O. Box 340430, Sacramento, CA 95834-0430
Phone: (916) 419-7093
kbpsexten@aol.com

Sandra Reynolds, *Reynolds Consulting Group, Inc.*
P.O. Box 894059, Temecula, CA 92589
Phone: (951) 303-3034
sandrareynolds_30@msn.com

David Scribner, *Max8550*
2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670
Phone: (916) 852-8970
dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 323-5849
jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0254
DSpeciale@sco.ca.gov



RECEIVED

August 10, 2015

Commission on
State Mandates

LATE FILING

BETTY T. YEE
California State Controller

August 10, 2015

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

Mr. Keith Petersen
SixTen & Associates
P.O. Box 340430
Sacramento, CA 95834-0430

Re: **Controller's Comments on Draft Proposed Decision**

Collective Bargaining and Collective Bargaining Agreement Disclosure, 05-4425-I-09
Statutes 1975, Chapter 961; Statutes 1991, Chapter 1213
Fiscal Years 1999-2000 through 2001-02
San Mateo Community College District, Claimant

Dear Ms. Halsey and Mr. Petersen:

This letter constitutes this office's response to the Draft Proposed Decision (DPD) in this matter. Although we agree with the conclusion that the audit was conducted in a timely manner, we disagree with the conclusions reversing the reductions based on lack of supporting documentation. Although not explicitly stated, the DPD essentially comes to the conclusion that the Controller's Office has no authority to audit the records of San Mateo, contrary to the explicit language of Government Code¹ section 17561(d)(2)(A)(i). We believe such a position is untenable given the Controller's constitutional and statutory duty to ensure the legality and propriety of all disbursements made from the State Treasury.

The DPD states that "the initial burden of providing evidence for a claim for reimbursement lies with the claimant"², but in its analysis only cites to the fact that the district properly submitted a claim, implying that the claim is self-proving³. However, the tables accompanying the claim are required by the parameters and guidelines and therefore merely a part of the claim, not supporting evidence. Since the claim is already a part of the record

¹ All further references shall be to the Government Code unless otherwise indicated.

² DPD at page 17, last ¶.

³ DPD at page 25, 1st ¶.

the unstated conclusion that the claim itself constitutes supporting evidence would render the requirement that in pursuing an IRC, the claimant's bear the initial burden of providing evidence to support their claim, moot. This would be akin to a taxpayer asserting that the IRS must accept their return as proof of all it contained, and then asserting that the burden was now on the IRS to disprove the return. Such an approach is contrary to the standard process for claims filed with a governmental entity. Not only does the DPD conclude that the claim is a self-proving document, but it apparently ultimately concludes that the Controller may not look at the records of the claimant⁴, contrary to the provisions of Section 17561(d)(2)(A)(i). The DPD essentially concludes that the SCO may only look at documents identified in the parameters and guidelines. Since no specific documents were identified in the parameters and guidelines (other than the workload tables) they conclude that the Controller is limited to a review of the claim itself. We believe that this erroneous conclusion is reached because the DPD failed to fully consider the relevant constitutional and statutory provisions, conflated the claim filing provisions with the auditing provisions, and applied an overly expansive interpretation of the decision in the *Clovis*⁵ case. In doing so the DPD impermissibly restricted the authority of the Controller to audit, and thus incorrectly concluded that the audit finding reductions were invalid.

The DPD correctly notes that in construing the parameters and guidelines, they must be read "in accordance with the broader constitutional and statutory scheme."⁶ But in applying this rule, the DPD gives short shrift to a clear and unambiguous statutory provision, subdivision 17561(d)(2)(A)(i). That subdivision provides that the "Controller may audit [the] [r]ecords of any local agency or school district to verify the actual amount of the mandated costs." That provision does not merely permit the Controller to audit the claim, as erroneously asserted by the DPD⁷; it provides the Controller with the authority to audit the records of the claimant. Black's Law Dictionary defines an audit as "a formal examination of an individual's or organization's accounting records⁸ ..." That statutory provision does not stand alone, but also must be read in context with the constitutional provision governing the Controller. Article XVI, Section 7, of the California Constitution provides that "[m]oney may be drawn from the Treasury only through an appropriation made by law and upon a Controller's duly drawn warrant." In reviewing this section the Attorney General has concluded that "the State Controller has the constitutional authority to audit claims filed against the Treasury⁹." The Attorney General also found that the duly drawn warrant requirement "signifies correctness, propriety, validity, and that which is legally required¹⁰. The Legislature has enacted statutes to ensure that obligation is carried out, including Sections 925.6, 12410, and Subdivision 17561(d)(2)(A)(i). It would be

⁴ "Claimants need only comply with the parameters and guidelines and '[s]upply workload data requested'." DPD at page 24, end of 2nd ¶.

⁵ *Clovis Unified School District v. John Chiang* (2010) 188 Cal.App.4th 794.

⁶ DPD at page 17, 2nd ¶.

⁷ DPD at page 16, first ¶ of Sec. IV.

⁸ Black's Law Dictionary, Eighth Edition, 2004.

⁹ 71 Ops.Cal.Atty.Gen. 275, 279.

¹⁰ *Ibid.*

anomalous to conclude that the Constitution and the Legislature intended this narrow subset of claims to be immune from the review of the Controller, given her authority to audit all other disbursements from the State Treasury.

Although the parameters and guidelines may not state specific documentation that the claimant must maintain, this does not alter the clear language of Section 17561(d)(2)(A)(i). An administrative agency has no authority to enact a regulation that conflicts with, or impliedly repeals a statutory provision. In fact, the parameters and guidelines sections cited, all deal with the requirements to file a claim, not the scope of the subsequent audit. The claimant is still required to provide some documentation, other than the claim itself, to support the validity of the claimed costs. As noted in the Controller's response to the IRC, the claimant provided no supporting documentation to validate the costs claimed which were disallowed. The claimant asserts that credit card statements were rejected; however they weren't rejected because of the type of document they were, but because they did not demonstrate that the charges incurred were related to the mandate. The analysis in the DPD also focuses on language in Section 17564, noting that "claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines¹¹." (Underline emphasis added, italics emphasis in original.) Shortly thereafter the DPD asserts that in filing a claim "[c]laimants need only comply with the parameters and guidelines and supply workload data requested¹² ..." At this point it is clear that the claim filing process addressed in Section 17564 has been conflated with the auditing process under Subdivision 17561(d)(2)(A)(i). These two provisions address distinctly separate steps in the mandates process, and the DPD doesn't explain how, or why, Section 17564 and the parameters and guidelines can alter the audit authority found in Subdivision 17561(d)(2)(A)(i). It is clear that it can't, and the Controller retains the authority to audit the records of the claimant, and require the production of documentation that demonstrates the validity of the costs claimed.

It appears that the DPD reaches its conclusions in part due to an overly expansive reading of the *Clovis* case. Ultimately, the only relevant holding in the case was that the Contemporaneous Source Document Rule (CSDR) was an underground regulation, and to the extent that an audit relied on the rule, it was invalid¹³. As noted in the Controller's response to the IRC, the costs were disallowed because the claimant failed to provide any supporting documentation for those costs, not that the claimants failed to provide certain preferred types of documents. The *Clovis* court did note with concern that under the CSDR, some documents were relegated to the second tier status of "corroborating documents" and could not, on their own, prove the validity of costs¹⁴. However, the audit did not so discriminate between types of documents, and the auditors only rejected the credit card statements because of their lack of probative value. Even more important than

¹¹ DPD at page 23, last ¶

¹² DPD at page 24, 2nd ¶.

¹³ *Clovis*, 188 Cal.App.4th 794, 807.

¹⁴ *Id* at 804.

what was found by the court, was what wasn't found. The court did not find that the audit provision of Subdivision 17561(d)(2)(A)(i) was unconstitutional, invalid or unenforceable. Nor did the court find that supporting documentation wasn't required. Since the audit did not rely on the CSDR in making its findings, it is not invalidated by the *Clovis* case, and since the claimant failed to provide any supporting documentation the disallowances made in the audit finding should be upheld.

This leaves the disputed reductions based on discrepancies in the Productive Hourly Rate (PHR). The SCO concluded that \$6,168 was unallowable because the PHR claimed was incorrect. The DPD reinstated these costs asserting the Controller's finding was wholly unsupported by evidence. Although the reference to the 120 hours deducted for estimated break time does confuse the issues, this reduction is ultimately based on the use of an unsupported salary for the identified employees. Except for a couple of adjustments which were so small no documents were copied, these adjustments are supported by documents in the record. These documents can be found in Tabs 15 & 16 of the Controller's Response to the claimant's IRC, dated October 7, 2014. The only pages prepared by the Controller are the first page of each tab, which is a summary of the PHRs sampled. The remaining pages are copies of documents submitted with the original claim or the claimant's payroll records. For example, for the fiscal year 2001-02, employee V. Clinton was claimed at a PHR of \$62.83 (1st and 2nd pages, Tab 16), based on annual earnings of \$109,953 and 1750 hours. However, when the auditors looked at the payroll records for V. Clinton (6th page, Tab 16) they found that her annual earnings were actually \$39,938, which when divided by 1750 hours, results in a PHR of \$22.82. For those employees for whom records are not included, the Controller would concur with the reversal of the adjustments made by the audit.

Because the constitutional and statutory authority of the Controller to audit the records of the claimant is undisputed, and the claimant failed to provide any documentation supporting the disallowed claimed costs, the Commission should uphold the findings of the Controller, except for those limited adjustments noted directly above.

Sincerely,



SHAWN D. SILVA
Senior Staff Counsel

SDS

Camille Shelton (Bar No. 166945)
Chief Legal Counsel
Ginevra K. Chandler (Bar No. 151231)
Senior Staff Counsel
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
Telephone: (916) 323-3562
Facsimile: (916) 445-0278
Attorneys for Respondent
Commission on State Mandates

NO FILING FEE (PER GOV. CODE § 6103)

**SUPERIOR COURT OF THE STATE OF CALIFORNIA FOR THE
COUNTY OF SACRAMENTO**

CLOVIS UNIFIED SCHOOL DISTRICT,)
)
Petitioner,)
v.)
COMMISSION ON STATE MANDATES,)
and DOES 1-1010, inclusive,)
)
Respondents.)
CALIFORNIA STATE CONTROLLER)
)
Real Parties in Interest.)
)
)
)

CASE NO.: 34-2014-80001931

**NOTICE OF ENTRY OF
JUDGMENT DENYING PETITION
FOR WRIT OF MANDATE AND
DISMISSING COMPLAINT FOR
DECLARATORY RELIEF**

JUDGE: Hon. Shelleyanne W.L. Chang
DEPT. 24

Petition Filed: August 27, 2014

TO ALL PARTIES AND THEIR ATTORNEYS OF RECORD:

NOTICE IS HEREBY GIVEN that on March 24, 2015, the court entered judgment in the above-captioned matter denying the Petition for Writ of Mandate and dismissing the Complaint for Declaratory Relief. A true and correct copy of the Judgment is attached to this Notice.

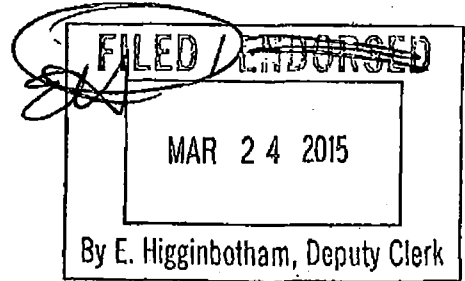
Dated: April 7, 2015

Respectfully submitted,


GINEVRA K. CHANDLER

Attorney for Respondent Commission on State
Mandates

1 Camille Shelton (Bar No. 166945)
2 Chief Legal Counsel
3 Ginevra K. Chandler (Bar No. 151231)
4 Senior Staff Counsel
5 Commission on State Mandates
6 980 Ninth Street, Suite 300
7 Sacramento, CA 95814
8 Telephone: (916) 323-3562
9 Facsimile: (916) 445-0278
10 Attorneys for Respondent
11 Commission on State Mandates



NO FILING FEE (PER GOV. CODE § 6103)

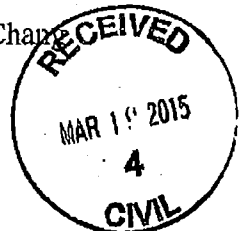
8 **SUPERIOR COURT OF THE STATE OF CALIFORNIA FOR THE**
9 **COUNTY OF SACRAMENTO**

10 CLOVIS UNIFIED SCHOOL DISTRICT,)
11)
12 Petitioner,)
13 v.)
14 COMMISSION ON STATE MANDATES,)
15 and DOES 1-1010, inclusive,)
16 Respondents.)
17 CALIFORNIA STATE CONTROLLER)
18 Real Parties in Interest.)
19)
20)
21)
22)
23)
24)
25)
26)
27)
28)

CASE NO.: 34-2014-80001931
[PROPOSED] JUDGMENT
DENYING PETITION FOR WRIT
OF MANDATE AND DISMISSING
COMPLAINT FOR
DECLARATORY RELIEF

JUDGE: Hon. Shelleyanne W.L. Chang
DEPT. 24

Petition Filed: August 27, 2014



19 This matter was regularly scheduled for hearing on March 13, 2015, in Sacramento
20 County Superior Court, Department 24, the Honorable Shelleyanne W.L. Chang presiding. The
21 court issued a tentative ruling on March 12, 2015, denying the petition for writ of mandate and
22 dismissing the complaint for declaratory relief. Oral argument was not requested on the tentative
23 ruling and, therefore, the tentative ruling became the final ruling of the Court. The tentative
24 ruling is attached hereto and marked as Exhibit A.

25 The Court, having considered the record of the administrative proceedings, the pleadings,
26 and evidence offered by all parties, and having made a tentative ruling that became the court's
27 final ruling denying the petition for writ of mandate and complaint for declaratory relief,

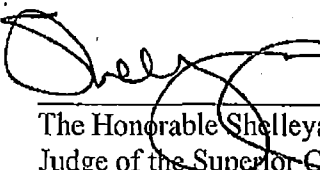
28 **IT IS ORDERED, ADJUDGED and DECREED that:**

1. The Petition for Writ of Mandate is DENIED.

1 2. The Complaint for declaratory relief is DISMISSED.

2 3. Each party to bear their own costs.


3
4 Dated: 3-24-15


The Honorable Shelleyanne W. Chang
Judge of the Superior Court



1 PROPOSED JUDGMENT APPROVED AS TO FORM:

2
3 Dated: 3-19-15


4 Arthur M. Palkowitz
5 Attorney for Petitioner
6 Clovis Unified School District
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

1 PROPOSED JUDGMENT APPROVED AS TO FORM:
2

3 Dated: March 19, 2015
4



Benjamin M. Glickman
Deputy Attorney General
Attorney for Real Party in Interest
California State Controller
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

EXHIBIT A

**SUPERIOR COURT OF CALIFORNIA
COUNTY OF SACRAMENTO**

DATE:	March 13, 2014 10:00 a.m.	DEPT. NO.:	24
JUDGE:	HON. SHELLEYANNE W. L. CHANG	CLERK:	E. HIGGINBOTHAM
CLOVIS UNIFIED SCHOOL DISTRICT, Petitioner, v. COMMISSION ON STATE MANDATES; and DOES 1-10. Respondent.		Case No.: 34-2014-80001931	
CALIFORNIA STATE CONTROLLER, Real Party in Interest.			
Nature of Proceedings:		PETITION FOR WRIT OF MANDATE	

The following shall constitute the Court's tentative ruling on the above matter, set for hearing in Department 24, on Friday, March 13, 2015, at 10:00 a.m. The tentative ruling shall become the final ruling of the Court unless a party wishing to be heard so advises the clerk of this Department no later than 4:00 p.m. on the court day preceding the hearing, and further advises the clerk that such party has notified the other side of its intention to appear.

If a hearing is requested, oral argument shall not exceed 20 minutes per side.

Petitioner Clovis Unified School District (Petitioner or District) seeks (1) a writ of mandate setting aside Respondent Commission on State Mandates' (Commission) June 4, 2014 decision and (2) a judicial determination and declaration of District's rights, to determine whether Real Party in Interest the State Controller (Controller) must make payment to District under statutory provisions governing reimbursements for the addition of high school science courses (collectively, Petition). The Petition is **DENIED**.

I. BACKGROUND

At issue are four claims for reimbursement (Reimbursement Claims) filed by the District for the increased costs of providing an additional science course, in compliance with the State's mandate that high school students complete at least two science courses (physical and biological science) before receiving a high school diploma. (See Educ. Code, § 51225.3.)

The Reimbursement Claims are for Fiscal Years 1998-1999, 1999-2000, 2000-2001 and 2001-2002. The District submitted these claims in 2000 through 2002.

The Controller began an audit of all four Reimbursement Claims from the period of July 1, 1998 to June 30, 2002. (AR, Tab 7, CSM 0093-00117.) Petitioner alleges that this audit was initiated on November 18, 2002. (Id. CSM 00109.)

On October 22, 2004, the Controller disallowed all the District's claimed reimbursement costs for this period in the Controller's Final Audit Report.¹ (AR, Tab 7, CSM 00101; see also AR Tab 9, CSM 00952.)

On September 6, 2005, District filed an Incorrect Reduction Claim (IRC) with the Commission, challenging the Controller's Audit Report. (AR, Tab 7, CSM 00049-00078.)

On September 30, 2005, the Controller issued a "Revised Audit Report" and revised one finding in light of a ruling from this Court in *San Diego Unified School District v. Commission on State Mandates* (Sacramento County Superior Court Case No. 03DS01401) ("*San Diego Unified*").² (AR, Tab 8, CSM 00495-00520, 00461-00490; see also AR Tab 9, CSM 00952.) That report also stated that all costs claimed by the District were unallowable. (AR, Tab 9, 00952.)

On July 28, 2006, the Commission directed the Controller to reconsider this "Revised Audit Report" in light of *San Diego Unified*. (AR, Tab 9, CSM 00953.) The Controller contacted the District to reevaluate the audit. (Ibid.)

On April 30, 2007, the Controller issued a second "Revised Audit Report." (AR, Tab 9, CSM 00947-00989.) The report found that the District claimed approximately \$4.1 million in allowable costs for the period of July 1, 1998 through June 30, 2002, and approximately \$3.9 million in unallowable costs for that period. (AR, Tab 9, CSM 00948.) This report applied the "quarter class load formula," which permits the calculation of increased costs in the absence of actual, additional costs. (Id. CSM 00957.)

On August 4, 2008, the District filed a revised IRC with the Commission. (AR, Tab 2, CSM 00004.) This IRC was consolidated with the earlier IRC filed on September 6, 2005. (AR, Tab 7 2, CSM 00004; CSM 00049-00078.)

On May 30, 2014, the Commission adopted a Statement of Decision denying the IRC. (AR, Tab 2, CSM 00002.)

¹ The Controller disallowed claimed costs for teacher salaries/benefits, materials and supplies, and construction costs. The District disputes all costs but construction costs. (Petitioner's Memorandum of Points and Authorities (MPAs) page 4.)

² The ruling in *San Diego Unified* stated that Education Code section 44955 did not require school districts to offset the cost of new science course requirements by laying off teachers for non-mandated classes. However, the Court also stated that the Controller could require documentation of the actual additional costs of the mandated curriculum, including the new science courses. (AR, Tab 8, CSM 00479-00483.)

The District filed the Petition challenging the Commission's decision on August 27, 2014.

II. DISCUSSION

a. Standard of Review

Government Code section 17559 provides that a party moving to set aside the Commission's decision may file an action pursuant to Code of Civil Procedure section 1094.5, on the ground that the Commission's decision is not supported by substantial evidence. (Gov. Code, § 17559.) Questions of law are subject to *de novo* review. (*City of Richmond v. Commission on State Mandates* (1998) 64 Cal.App.4th 1190, 1194-1195.)

In a proceeding under Code of Civil Procedure section 1094.5, the Court determines whether the Commission abused its discretion. (Code Civ. Proc., § 1094.5, subd. (b).)

b. The Commission Did Not Abuse its Discretion In Denying the IRC

The District argues that the Commission abused its discretion in denying the IRC on two bases. The Court rejects each of the District's arguments.

The District first argues that the Commission abused its discretion in denying the IRC and upholding the Controller's use of the "quarter class load method"³ for all four fiscal years. The Controller's application of this formula increased reimbursement in three fiscal years, reduced it in Fiscal Year 1999-2000, for an overall net reduction in reimbursement of \$216,502. (AR, Tab 2, CSM 00007.)

The Court finds no abuse of discretion.

The parameters and guidelines for claiming reimbursement,⁴ which all parties concede apply here, require documentation to support the reimbursement claim for the increased costs claimed to comply with the additional science course mandated by the state. (AR, Tab 2, CSM 00011.)

The Controller found that Petitioner did not submit sufficient documentation for all four fiscal years, as required by these parameters and guidelines. Indeed, Petitioner cites to very minimal documentation for Fiscal Years 1998-1999 and 1999-2000, and indicates that it applied a "formula" to calculate reimbursement costs based on that documentation for Fiscal Years 1998-1999 and 1999-2000.

³ In 2008, the Commission added "quarter class load" method as a reasonable reimbursement methodology to the parameters and guidelines for claiming these particular reimbursements. (AR, Tab 2, CSM 00012.)

⁴ The parameters and guidelines provide that school districts may claim the "[i]ncreased costs to school district for staffing and supplying the new science classes mandated," and further requires "[d]ocumentation of increased units of science enrollments due to the enactment of Education Code section 512225.3 necessitating such and increase" to support the costs claimed. (AR, Tab 2, CSM 00011 citing Exhibit I, pg. 3.)

Government Code section 17561, subdivision (d) authorizes the Controller to audit claims filed by local agencies and reduce any claim that the Controller determines to be excessive and unreasonable. (Gov. Code, § 17561, subd. (d).)

The Commission found that Government Code section 12410 gave the Controller additional broad discretion in determining how to audit claims. Section 12410 provides in part:

“The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment. Whenever, in his opinion, the audit provided for by Chapter 4 (commencing with Section 925), Part 3, Division 3.6 of Title 1 of this code is not adequate, the Controller may make such field or other audit of any claim or disbursement of state money as may be appropriate to such determination.”

Thus, this statute allows the Controller to conduct an additional audit if he finds that the audit provided for in Section 17561 is “inadequate.”

The Commission determined that the Controller’s use of the “quarter class load” formula for all four fiscal years was reasonable because (1) Petitioner had not submitted adequate documentation for the fiscal years,⁵ as required by the parameters and guidelines for claiming reimbursement costs, and (2) application of the “quarter class load” formula would allow Petitioner to receive some reimbursement.

Petitioner appears to argue that the Commission’s decision to uphold the Controller’s use of the quarter class load formula for all four years was unreasonable, and that the Controller should have instead used Petitioner’s formula for reimbursement for Fiscal Years 1998-1999, and 1999-2000. This argument—that the Controller should have used another formula (for a portion of the audit) rather than Petitioner’s formula—is not sufficient to show an abuse of discretion, especially as Petitioner makes no meaningful attempt to show *how* the Controller’s use of another formula was an abuse of discretion. (*Fukuda v. City of Angels* (1999) 20 Cal.4th 805, 814 [noting that it is incumbent upon Petitioner to state a prima facie case entitling him to mandate relief].)

Petitioner also argues that the Commission abused its discretion in upholding Controller’s decision to use the quarter class load method to calculate materials and supplies costs for all four fiscal years. The Court also rejects this argument for the reasons described above.

⁵ Specifically, Petitioner submitted a list of teachers and compared them to the list of teachers in the “base year.” The Controller’s audit also found that some of those claimed costs included six teachers who did not teach the mandated courses in physical/biological science in Fiscal Year 1998-1999, and one in Fiscal year 1999-2000, and 22 middle school teachers who did not teach the mandated courses in Fiscal Year 1999-2000.

c. Statute of Limitations

Petitioner contends that the Commission abused its discretion in denying the IRC because the statute of limitations precluded the Controller from conducting an audit for Fiscal Years 1998-1999 and 1999-2000. The Court rejects this claim as well.

The statute governing the Controller's audit of a reimbursement claim is Government Code section 17558.5. The Commission interpreted the version of this statute in effect at the time Petitioner filed its reimbursement claims in 2000 and 2001 for Fiscal Years 1998-1999 and 1999-2000.⁶ (AR Tab 2, CMS 00010.) When Petitioner filed these reimbursement claims, Government Code section 17558.5 provided in part:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is *subject to audit by the Controller* no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. (Gov. Code, § 17558.5 (Stats. 1995, ch. 945, § 13 (SB 11) (emphasis added).)

Petitioner filed its reimbursement claims for Fiscal Years 1998-1999 and 1999-2000 in December 2000 and January 2001 respectively.⁷ (AR, Tab 7, CMS 00067, CSM 00124, Tab 9, CSM 00941.) Petitioner argues that the Controller had to complete its audit of those claims by the end of 2002, and the statute of limitations barred the Controller from issuing an audit for those fiscal years.⁸

Here, the Controller completed its audit of the claims for Fiscal Years 1998-1999, 1999-2000, 2000-2001, and 2001-2002 on October 22, 2004. (AR, Tab 7, CSM 00101; *see also* AR Tab 9, CSM 00952.) As recounted in the Background section, the Controller issued "revised" audit reports in response to this Court's prior ruling in *San Diego*

⁶ Section 17558.5 was later amended in 2004 to provide that an audit must be completed within two years after the date it was commenced. The Commission found that the amended version of the statute (in effect when the Commission was reviewing the Controller's decision) did not apply in this case because the amendment affected the rights and liabilities of the parties and applied prospectively only. (AR Tab 2, CMS 00011.) The parties do not dispute that the pertinent version of the statute was that in effect at the time the Commissioner conducted the audits, and Petitioner does *not* argue that the Commission should have applied the later version of this statute; as Petitioner does not raise this argument, the Court does not address it.

⁷ Petitioner avers that it filed reimbursement claims for Fiscal Years 1998-1999 and 1999-2000 in December 2000. The Commission and Controller note that Petitioner's reimbursement claim for Fiscal Year 1999-2000 was filed in January 2001. This difference is not material to Petitioner's statute of limitations claim.

⁸ The parties do not dispute that the Controller initiated its audit of Petitioner's claim for those fiscal years by December 2002.

Unified and as directed by the Commission; the final "revised" audit report for all four fiscal years was issued in April 2007.

In construing a statute, the court's fundamental task is to ascertain the intent of the Legislature. (*Guillemin v. Stein* (2002) 104 Cal.App.4th 156, 164.) To determine intent, courts must first examine the statute's words, "because they are generally the most reliable indicator of intent." (*Wirth v. California* (2006) 142 Cal.App.4th 131, 139.) If the statute's language is clear and unambiguous, no construction is necessary and the court need not resort to other indicia of intent. (*Ibid.*)

Here, the plain language of the statute, as it was in effect when Petitioner submitted its reimbursement claims, did not require the Controller to complete an audit within two years of receipt of the reimbursement claim. Rather, the statute stated that the claim was "subject to audit" during a two-year period commencing after the claim was filed or last amended—that is, that the Controller was required to commence his audit within two-years after the claim was filed or last amended. Here, it is evident that when the Controller commenced his audit on November 18, 2002 it was well within that two-year period.

Petitioner argues that adopting the above interpretation of former Section 17558.5, renders the former statute unconstitutional. Petitioner argues that this interpretation gives the Controller an "unlimited" time window in which to conduct an audit, which is contrary to the voters' intent in providing timely reimbursement to school districts in adopting article XIII B, section 6 of the California Constitution. The Court disagrees.

The Commission responds that for audits completed during this timeframe, such as the ones at issue here, common law required the Controller to complete the audits within a "reasonable" period of time. (*See Steen v. City of Los Angeles* (1948) 31 Cal.2d 542, 545.) The California Supreme Court, in construing a similar ordinance, found that the ordinance did not require that a hearing be held by a certain time; rather it required that the initiator of the proceeding must diligently prosecute it. (*Ibid.*) Petitioner has not argued that the Commission did not diligently pursue the audit. Moreover, the Court finds that any delay was not "unreasonable," given that the audit was "revised" in response to *San Diego Unified* and direction from the Commission. The Court finds that former Section 17558.5 did not give the Controller an "unlimited" window of time in which to complete an audit, such as to violate the California Constitution.

Accordingly, Petitioner has not shown that the Commission abused its discretion in this regard, by considering the Controller's audit of Fiscal Years 1998-1999 and 1999-2000.

d. The Claim for Declaratory Relief is Dismissed

The Petition also asserts a claim for declaratory relief, contending that the District is entitled to a specific sum of money. Petitioner alleges in its MPAs that it actually seeks a declaratory relief regarding the Controller's policy of using an underground regulation requiring setoffs for teacher layoffs. This claim is **DISMISSED**.

First, Petitioner has not raised this claim in its Petition.

Second, to the extent that Petitioner may argue that the Petition adequately pleads this claim, the claim seeks to review the Controller's administrative decision in addition to the mandate claim reviewing the Commission's subsequent administrative decision.

As the Court of Appeal for the Third District has recently stated in *City of Pasadena v. Matosantos* (2014) 228 Cal.App.4th 1461, declaratory relief is not appropriate to review an administrative decision, nor should declaratory relief be joined with mandate claims seeking to review administrative determinations. (*Id.* at p. 1466-1467.) Petitioners have not acknowledged this authority, nor do they argue why the Court should decline to apply *City of Pasadena v. Matosantos* in this case.

Accordingly, Petitioner's declaratory relief claim is dismissed.

III. DISPOSITION

The Petition for writ of mandate is **DENIED** and the complaint for declaratory relief is **DISMISSED**.

Counsel for Respondent Commission shall prepare a formal order and judgment, incorporating this ruling as an exhibit; submit it to opposing counsel for approval as to form; and thereafter submit it to the Court for signature and entry of judgment in accordance with California Rules of Court, rule 3.1312.

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

PROOF OF SERVICE

I hereby certify that I am a citizen of the United States, over the age of 18, and not a party to the within action. My business address is located at the Commission on State Mandates, 980 Ninth Street, Suite 300, Sacramento, California, 95814.

On March 19, 2015, I served:

**[PROPOSED] JUDGMENT DENYING PETITION FOR WRIT OF MANDATE
AND DISMISSING COMPLAINT FOR DECLARATORY RELIEF**

Clovis Unified School District v. Commission on State Mandates
Case No. 34-2014-80001931

on the following parties in said action:

Daniel R. Shinoff
Arthur M. Palkowitz
STUTZ ARTIANO SHINOFF & HOLTZ
2488 Historic Decatur Road, Suite 200
San Diego, CA 92106-6113

*Attorneys for Petitioner, Clovis Unified
School District*

Kamala D. Harris
Attorney General of California
Constance L. LeLouis
Supervising Deputy Attorney General
Benjamin M. Glickman
Deputy Attorney General
1300 I Street, Suite 125
P.O. Box 944255
Sacramento, CA 94244-2550

*Attorney for Real Party in Interest, California
State Controller*

Exempt From Filing Fees (Gov. Code §6103)

X BY UNITED STATES POSTAL FIRST CLASS MAIL: I enclosed the document(s) in a sealed envelope or package addressed to the said parties at the addresses listed in the Service List, and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with this business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business in a sealed envelope, with postage thereon fully prepaid, with the United States Postal Service in Sacramento, California, addressed to said parties.

I, **CARLA SHELTON**, declare under penalty of perjury and the laws of the State of California that the foregoing is true and correct and that this declaration was executed on March 19, 2015.


CARLA SHELTON

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

PROOF OF SERVICE

I hereby certify that I am over the age of 18 and not a party to the within action; and am employed in the County of Sacramento, where the mailing took place. My business address is located at the Commission on State Mandates, 980 Ninth Street, Suite 300, Sacramento, California, 95814.

On April 7, 2015, I served:

**NOTICE OF ENTRY OF JUDGMENT DENYING PETITION FOR WRIT OF
MANDATE AND DISMISSING COMPLAINT FOR DECLARATORY RELIEF**

Clovis Unified School District v. Commission on State Mandates
Case No. 34-2014-80001931

on the following parties in said action:

Daniel R. Shinoff
Arthur M. Palkowitz
STUTZ ARTIANO SHINOFF & HOLTZ
2488 Historic Decatur Road, Suite 200
San Diego, CA 92106-6113

*Attorneys for Petitioner, Clovis Unified
School District*

Kamala D. Harris
Attorney General of California
Constance L. LeLouis
Supervising Deputy Attorney General
Benjamin M. Glickman
Deputy Attorney General
1300 I Street, Suite 125
P.O. Box 944255
Sacramento, CA 94244-2550

*Attorney for Real Party in Interest, California
State Controller*

Exempt From Filing Fees (Gov. Code §6103)

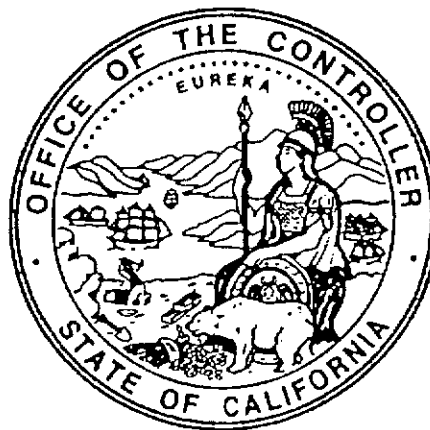
X BY UNITED STATES POSTAL FIRST CLASS MAIL: I enclosed the document(s) in a sealed envelope or package addressed to the said parties at the addresses listed in the Service List, and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with this business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business in a sealed envelope, with postage thereon fully prepaid, with the United States Postal Service in Sacramento, California, addressed to said parties.

I, **CARLA SHELTON**, declare under penalty of perjury and the laws of the State of California that the foregoing is true and correct and that this declaration was executed on April 7, 2015.


CARLA SHELTON

MANDATED COST MANUAL FOR SCHOOL DISTRICTS

STATE OF CALIFORNIA



KATHLEEN CONNELL
STATE CONTROLLER

FOREWORD

The claiming instructions contained in this manual are issued for the sole purpose of assisting claimants with the preparation of claims for submission to the State Controllers Office. These instructions have been prepared based upon interpretation of the State of California statutes, regulations, and parameters and guidelines adopted by the Commission on State Mandates. Therefore, unless otherwise specified, these instructions should not be construed in any manner to be statutes, regulations, or standards.

If you have any questions concerning the enclosed material, write to the address below or call the Local Reimbursements Section at (916) 323-3258.

State Controllers Office
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, 94250

Prepared by the State Controller's Office
Updated September 29, 2000

TABLE OF CONTENTS

SECTION 1 General Claiming Instructions

Filing a Claim

SECTION 2 State Mandated Cost Programs

Chapter/Statutes Program Names

	448/75	Annual Parent Notification
	486/75	Mandate Reimbursement Process
	961/75	Collective Bargaining
	1184/75	Habitual Truant
91	1253/75	Expulsion of Pupils - <i>Transcripts</i>
Z	1253/75	Pupil Suspensions, Expulsions, and Expulsion Appeals
	1208/76	Pupil Health Screenings
	965/77	Pupil Classroom Suspension: Counseling
	1176/77	Immunization Records
	77/78	Absentee Ballots
	668/78	Pupil Exclusions
	797/80	Special Education
	1347/80	Scoliosis Screening
	498/83	Increased Graduation Requirements
	498/83	Notification of Truancy
	1/84	Health Fee Elimination
	1107/84	Removal of Chemicals
	1423/84	Juvenile Court Notices II
	1607/84	School Crimes Statistics Reporting and Validation
	1659/84	Emergency Procedures: Earthquake & Disasters
	87/86	Schoolsite Discipline Rules
	172/86	Interdistrict Attendance Permits
	172/86	Interdistrict Transfer Request: Parent's Employment
	641/86	Open Meetings Act
	1284/88	Parent Classroom Visits
	1117/89	Law Enforcement Agency Notification
	1306/89	Notice to Teachers: Pupils Subject to Suspension or Expulsion
	1463/89	School Accountability Report Cards
	818/91	AIDS Prevention Instruction
	624/92	School Bus Safety
	781/92	Charter Schools
	1249/92	Threats Against Peace Officers
	160/93	School District of Choice: Transfers and Appeals
	161/93	Intradistrict Attendance
	98/94	Caregiver Affidavits
	306/95	Pupil Residency Verification and Appeals
	783/95	Investment Reports
	975/95	Physical Performance Tests
	778/96	American Government Course Document Requirements
	588/97	Criminal Background Checks

SECTION 3 Appendix

- A State Mandate Apportionment System
- B State of California Travel Expense Guidelines
- C Government Code, Sections 17500 - 17616

FILING A CLAIM

1. Introduction

The law in the State of California provides for the reimbursement of costs incurred by local agencies and school districts for costs mandated by the State. Costs mandated by the State means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office. Claims for on-going programs are filed annually by January 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A penalty is assessed for late claims. The State Controller's Office may audit the records of any local agency or school district to verify the actual amount of mandated costs and may reduce any claim which is excessive or unreasonable.

When a program has been reimbursed for three or more years, the Commission On State Mandates may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the State Controller's Office determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the implicit price deflator. Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the implicit price deflator and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The State Controller's Office is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event there is insufficient appropriation to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments are paid when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

2. Types of Claims

A claimant may file a reimbursement claim for mandated costs incurred during the previous fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. For mandates included in the State Mandates Apportionment System, a claimant who had established a base year entitlement would automatically be reimbursed by the State Controller's Office for the mandate.

All claims received by the State Controller's Office will be reviewed to verify costs. Adjustments to the claims will be made if the amounts claimed are determined to be excessive, improper or unreasonable. Claims must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are

identified in the "Cost Elements of a Claim" section of this manual. The certification on Form FAM-27 must be signed and dated by the entity's authorized representative in order for the State Controller's Office to make payment on the claim.

A. Reimbursement Claim

A reimbursement claim is defined by Government Code Section 17522 as any claim for costs incurred by a school district and filed with the State Controller's Office against an appropriation made for the purpose of paying the claim.

- A claimant may file an annual reimbursement claim by January 15 following the fiscal year in which costs were incurred for an on-going program. A reimbursement claim must detail the costs actually incurred for a fiscal year. The claim must include supporting documentation to substantiate the costs claimed. Prior to January 1, 1990, if a claimant submitted an otherwise valid reimbursement claim after the deadline, the Controller would have paid the claim in an amount equal to 80 percent of the amount that would have been paid had the claim been timely filed. Any reimbursement claim submitted more than one year after the deadline would not be paid.
- After January 1, 1990, the late penalty provision was changed by Chapter 589/89. Any reimbursement claim with a filing deadline that is after January 1, 1990, will be reduced by 10 percent of the approved costs, but not to exceed \$1,000 if it is filed after the deadline. Any reimbursement claim submitted more than one year after the deadline will not be paid.

B. Estimated Claim

An estimated claim is defined by Government Code Section 17522 as any claim filed with the State Controller's Office during the fiscal year in which the mandated costs are to be incurred by the school district against an appropriation made to the State Controller's Office for the purpose of paying those costs.

- A claimant may file an estimated claim for mandated costs to be incurred during the fiscal year. Estimated claims are due by January 15 of the fiscal year in which the costs are to be incurred or by a date specified in the claiming instructions. After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. The reimbursement claim must detail the actual costs incurred for the fiscal year in which the estimated claim was filed. If actual costs are greater than or less than the estimated claim, the balance is either the amount due to the claimant or due from the claimant.

C. Entitlement Claim

An entitlement claim is defined by Government Code Section 17522 as any claim filed by a school district with the State Controller's Office for the sole purpose of establishing or adjusting a base year entitlement for a mandate that has been included in the State Mandates Apportionment System. School mandates included in the State Mandates Apportionment System are listed in Appendix A.

Once a mandate has been included in the State Mandates Apportionment System and the claimant has established a base year entitlement, the claimant will receive automatic payments from the State Controller's Office for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental

agencies, as determined by the State Department of Finance. For programs approved by the Commission On State Mandates for inclusion in the State Mandates

Apportionment System on or after January 1, 1988, the payment for each year succeeding the three year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

- A base year entitlement is determined by computing an average of the claimant's costs for fiscal years 1982-83, 1983-84, 1984-85 or any three consecutive years thereafter. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years which comprise the base year. The State Controller's Office will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, Form FAM-43, to establish a base year entitlement. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from the State Mandates Apportionment System.

3. Minimum Claim Amount

The State Controller's Office will not accept or make payment on a claim of \$200 or less. However, a county superintendent of schools may submit a combined claim which exceeds \$200 on behalf of school districts even though an individual district's costs may be \$200 or less, provided the county superintendent is the fiscal agent for the districts. All subsequent claims based upon the same mandate shall be filed in the combined form. The county superintendent shall attach a schedule showing the names of those school districts that are included in the combined claim. A school district may withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and to the Controller at least 180 days prior to the deadline for filing the claim.

4. Eligibility of Costs

Unless specified in the statutes, regulations, or parameters and guidelines, the determination of allowable and unallowable costs for mandates is based on generally accepted accounting principles. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the Commission on State Mandates. The State Controller's Office determines allowable reimbursable costs, subject to amendment by the Commission on State Mandates, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria.

- A. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
- B. The cost is allocable to a particular cost objective.
- C. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The State Controller's Office has identified certain costs that, for the purpose of claiming mandated costs, are unallowable and should not be claimed on the claim forms unless specified as reimbursable under the program. These expenses include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, and general education.

5. Cost Elements of a Claim

Claims for reimbursement of mandated costs are comprised of allowable costs that are either direct or indirect. Because each mandate is unique, the cost element guidelines in this chapter are provided as a general reference. If the requirements of a specific mandate differ from these cost guidelines, the requirements outlined under the specific mandate shall take precedence.

A. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Costs that are typically classified as direct costs are:

Table 1 Annual Billable Hours

	Days	Hours Per Day	Total Hours
Gross Hours	365	8	2,920
Weekends	104	8	(832)
Holidays (G.C. 6700)	11	8	(88)
Vacation	14	8	(112)
Sick Leave, Misc.	11	8	(88)
Annual Billable Hours			1,800

- As illustrated in Table 1, a claimant may use 1,800 hours for a full-time employee. If a claimant uses an amount less than 1,800 hours as annual billable hours, a computation of how these hours were computed must be included with the claim.
- Compensation of employees for time devoted specifically to the execution of the mandate.
- Cost of materials acquired, consumed, or expended specifically for the purpose of the mandate.
- Services furnished specifically for the mandate by other entities.

(1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay.

The claimant may in-lieu of reporting actual compensation and fringe benefits use an hourly rate:

- (a) Compute a billable hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a billable hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual billable hours. Annual billable hours equal the gross annual hours less non-work hours.

Table 2 Annual Billable Rate, Salary + Benefits Method

Formula:	Description:
$[(EAS + \text{Benefits}) \div ABH] = ABR$	EAS = Employee's Annual Salary
	ABH = Annual Billable Hours
$[(\$26,000 + \$7,750)] \div 1,800 \text{ hrs} = \18.75	ABR = Annual Billable Rate

- As illustrated in Table 2, if you assume an employee's compensation was \$26,000 and \$7,750 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the annual billable rate would be \$18.75.

- (b) A claimant may also compute the annual billable rate by using the "Percent of Salary Method."

Table 3 Annual Billable Rate, Percent of Salary Method

Example:

Step 1: Fringe Benefits as a Percent of Salary **Step 2: Annual Billable Rate**

Retirement	15.00%	Formula: $[(EAS \times (1 + FBR)) \div ABH] = ABR$ $[(\$26,000 + (1.2698)) \div 1,800] = \18.75
Social Security	6.30	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	29.80%	

Description:

EAS = Employee's Annual Salary

ABH = Annual Billable Hours

FBR = Fringe Benefit Rate

ABR = Annual Billable Rate

- As illustrated in Table 3, both methods produce the same annual billable rate.

Reimbursement for personal services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to employees during periods of authorized absences (i.e., annual leave, sick leave, etc.) and employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.

- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personal services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personal services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at the higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The number of hours in excess of normal expected hours are not reimbursable.

It is the responsibility of the claimant to make available to the State Controller's Office, upon request, documentation in the form of time sheets, payroll journals, canceled payroll warrants, personnel files, organization charts, duty statements, pay rate schedules, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

(2) Materials and Supplies

Only those materials and supplies not included in the overhead rate and used exclusively for the mandated activity are reimbursable under this cost element. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit and the dollar amount claimed as a cost. Material and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity and costs. Purchases in excess of reasonable quality, quantity and costs are not reimbursable. Materials and supplies that are withdrawn from inventory must be charged to the mandated activity based upon a recognized method of pricing, consistently applied.

It is the responsibility of the claimant to make available to the State Controller, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, canceled warrants and other inventory records to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

(3) Contracted Services

For each of the activities performed, the claimant must list the name of the consulting firm that was contracted with to provide the service and describe the specific mandated activities performed by the consultant. The claimant must also provide the inclusive dates when the service was performed, the number of hours spent to perform the mandate, and the consultant's hourly billing rate. The hourly billing rate shall not exceed the rate specified in the claiming instructions for the mandated program. The consultant's statement, which includes an itemized list of costs for services performed, must accompany the claim.

It is the responsibility of the claimant to make available to the State Controller, upon request, documentation in the form of general and subsidiary ledgers, contracts, invoices, canceled warrants and other relevant documents to support the claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

(4) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the claiming instructions for a particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. For each of the activities performed, the claimant must identify the equipment that was rented, the time period for which the equipment was rented and the cost of the rental.

It is the responsibility of the claimant to make available to the State Controller, upon request, documentation in the form of general and subsidiary ledgers, invoices, canceled warrants, equipment usage records, and other relevant documents to support the claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

(5) Capital Outlays

Capital outlays for land, building, equipment, furniture and fixtures may be claimed only if the claiming instructions specify them as allowable for the program. If the capital outlays are allowable, the claiming instructions for the mandated program will specify the basis for the reimbursement.

It is the responsibility of the claimant to make available to the State Controller, upon request, documentation in the form of general and subsidiary ledgers, invoices, canceled warrants, equipment usage records, and other relevant documents to support the claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

(6) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of local jurisdictions, except for programs which must be reimbursed in accordance with the State Board of Control travel standards (Refer to Appendix B, State of California Travel Expense Guidelines, for current rates.). For each activity performed, the claimant must identify the purpose of the trip, the name and address of the person incurring the expense, the date and time of departure and return for each trip, a description of each expense claimed, the cost of commercial transportation or number of private auto miles traveled and amount of tolls and parking with receipts over \$6.00.

It is the responsibility of the claimant to make available to the State Controller, upon request, documentation in the form of general and subsidiary ledgers, receipts, employee time sheets, canceled warrants, agency travel guidelines, and other relevant documents to support the claimed costs. The type of documentation the claimant should submit with the claim differs with the type of mandate and is discussed in the Claim Forms and Instructions section of each mandate.

B. Indirect Cost

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases which produce an equitable result in relation to the benefits derived by the mandate.

(1) Indirect Costs for Schools

School districts and county superintendents of schools may claim indirect costs incurred for mandated costs. For fiscal years prior to 1986-87, school districts and county superintendents of schools may use the Department of Education Form Nos. J41A or J-73A, respectively, applicable to the fiscal year of the claim. The rate, however, must not be applied to items of direct costs claimed in complying with the mandate if those same costs are included in cost centers identified as General Support (i.e., EDP Codes 400, 405, 410 in Column 3). For the 1986-87 and subsequent fiscal years, school districts and county superintendents of schools may use the Annual Program Cost Data Report, Department of Education Form Nos. J-380 or J-580, respectively, applicable to the fiscal year of the claim.

The amount of indirect costs the claimant is eligible to claim is computed by multiplying the rate by direct costs. When applying the rate, multiply the rate by direct costs not included in total support services EDP No.422 of the J-380 or J-580. If there are any exceptions to this general rule for applying the indirect cost rate, they will be found in the individual mandate instructions.

(2) Indirect Cost Rate for Community Colleges

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the State Controller's methodology outlined in the following paragraphs. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The State Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

- The elimination of unallowable costs from the expenses reported on the financial statements.
- The segregation of the adjusted expenses between those incurred for direct and indirect activities.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant:				(02) Period of Claim:		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration	6000					
Academic Administration	301	2,941,386	105,348	2,836,038	0	2,836,038
Course Curriculum & Develop.	302	21,595	0	21,595	0	21,595
Instructional Support Service	6100					
Learning Center	311	22,737	863	21,874	0	21,874
Library	312	518,220	2,591	515,629	0	515,629
Media	313	522,530	115,710	406,820	0	406,820
Museums and Galleries	314	0	0	0	0	0
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300	1,679,596	54,401	1,625,195	0	1,625,195
Other Student Services	6400					
Financial Aid Administration	321	391,459	20,724	370,735	0	370,735
Health Services	322	0	0	0	0	0
Job Placement Services	323	83,663	0	83,663	0	83,663
Student Personnel Admin.	324	289,926	12,953	276,973	0	276,973
Veterans Services	325	25,427	0	25,427	0	25,427
Other Student Services	329	0	0	0	0	0
Operation & Maintenance	6500					
Building Maintenance	331	1,079,260	44,039	1,035,221	0	1,035,221
Custodial Services	332	1,227,668	33,677	1,193,991	0	1,193,991
Grounds Maintenance	333	596,257	70,807	525,450	0	525,450
Utilities	334	1,236,305	0	1,236,305	0	1,236,305
Other	339	3,454	3,454	0	0	0
Planning and Policy Making	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	341	0	0	0	0	0
Fiscal Operations	342	634,605	17,270	617,335	553,184	(a) 64,151
Subtotal		\$32,037,201	\$1,856,299	\$30,180,902	\$1,118,550	\$29,062,352

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant:				(02) Period of Claim:		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Administrative Services	343	\$1,244,248	\$219,331	\$1,024,917	\$933,494	(a) \$91,423
Logistical Services	344	1,650,889	126,935	1,523,954	1,523,954	0
Staff Services	345	0	0	0	0	0
Noninstr. Staff Benft & Incent.	346	10,937	0	10,937	0	10,937
Community Services	6800					
Community Recreation	351	703,858	20,509	683,349	0	683,349
Community Service Classes	352	423,188	24,826	398,362	0	398,362
Community Use of Facilities	353	89,877	10,096	79,781	0	79,781
Ancillary Services	6900					
Bookstores	361	0	0	0	0	0
Child Development Center	362	89,051	1,206	87,845	0	87,845
Farm Operations	363	0	0	0	0	0
Food Services	364	0	0	0	0	0
Parking	365	420,274	6,857	413,417	0	413,417
Student Activities	3663	0	0	0	0	0
Student Housing	67	0	0	0	0	0
Other	379	0	0	0	0	0
Auxiliary Operations	7000					
Auxiliary Classes	381	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	382	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(06) Total		\$38,608,398	\$3,092,778	\$35,515,620	\$3,575,998	\$31,939,622
(07) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				11.1961%		
(08) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						

- The development of a ratio between the total indirect expenses and total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those indirect costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services and Logistical Services. If any costs included in these accounts are claimed as a mandated cost (i.e. salaries of employee performing mandated cost activities), the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Services, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher expense percentage is allowable if the college can support its allocation basis.

The rate, derived by determining the ratio of total indirect expenses and total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

C. Offset Against Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from school district funds is eligible for reimbursement under the provisions of Government Code Section 17561.

Example 1:

As illustrated in Table 5, this example shows how the "Offset Against State Mandated Claims" is determined for school districts receiving block grant revenues not based on a formula allocation. Program costs for each of the situations equals \$100,000.

Table 5 Offset Against State Mandates, Example 1

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

* School district share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district.

In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. Offset Against State Mandated Claims is the amount of actual local assistance revenues which exceeds the difference between program costs and state mandated costs. The Offset Against State Mandated Claims cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the Offset Against State Mandated Claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the Offset Against State Mandated Claims is \$2,500.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the Offset Against State Mandated Claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the Offset Against State Mandated Claims is \$250. Therefore, the Claimable Mandated Costs are \$2,250.

Example 2:

As illustrated in Table 6, this example shows how the Offset Against State Mandated Claims is determined for school districts receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approved costs.

Table 6 Offset Against State Mandates, Example 2

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

** School district share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of State Mandated Costs is likewise reduced to \$1,500. The Offset Against State Mandated Claims is \$1,125. Therefore, the Claimable Mandated Costs are \$375.

6. Federal and State Funding Sources

The listing in Appendix C is not inclusive of all funding sources that should be offset against mandated claims but contains some of the more common ones. State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

7. Governing Authority

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described by the federal guideline entitled "Cost Principle and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," A-87.

8. Payment of Claim by State Controller's Office

All claims submitted to the State Controller's Office are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the State Controller's Office.

9. Audit of Claim by State Controller's Office

The State Controller's Office has the authority to audit the records of a claimant and may reduce any claim which is determined by the State Controller's Office to be excessive or unreasonable. The claimant has the responsibility of retaining, for a period of two years after the end of the calendar year in which the reimbursement claim is filed or last amended, all supporting documents (books of original entry, general and subsidiary ledgers, purchase orders, invoices, canceled warrants and payroll records). In those instances where no funds are appropriated for the program for the fiscal year which the claim is made, the time for the State Controller's Office to initiate an audit commence to run from the date of initial payment of the claim. The claimant also has the responsibility of organizing the claim, supporting work papers and source documents in a manner which provides the auditor with a clear audit trail from the claim to supporting documents.

10. Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form 1 and Form 2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form 2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and

copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than two years after the calendar year in which the reimbursement claim is filed or last amended.

B. Form 1, Claim Summary

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Forms 2 and are carried forward to Form FAM-27.

Community colleges have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from Office of Management and Budget Circular A-21) or Form FAM-29C.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from Form 1 must be carried forward onto this form in order for the State Controller's Office to process the claim for payment.

INVESTMENT REPORTS

1. Summary of Chapters 783/95, 156/96, and 749/96

Government Code § 53646, subdivisions (a), (b), and (e), as added and amended by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996, requires the treasurer or chief fiscal officer to render an annual statement of investment policy and a quarterly report of investments, containing specified information to the legislative body and oversight committee, as specified.

On March 27, 1997, the Commission on State Mandates determined that Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district, that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal period January 1, 1996 through June 30, 1996 and fiscal years 1996-97, and 1997-98, may be made available in a future appropriations act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline**A. Initial Claims**

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the period 1/1/96 to 6/30/96 and 1996/97 fiscal years must be filed with the State Controller's Office and postmarked by May 20, 1998. If the reimbursement claim is filed after the deadline of May 20, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by May 20, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Statement of Investment Policy

Prepare and submit the annual statement of investment policy and changes to:

- (1) The legislative body and any oversight committee for consideration at a public meeting, effective January 1, 1996.

- (2) The county board of supervisors and any oversight committee for review and approval at a public meeting, effective January 1, 1997.

B. Quarterly Report of Investments

(1) Implementation Costs

Develop or modify existing policies and procedures for accumulating and compiling data to prepare the quarterly report of investments, as required in § 53646, subdivisions (b)(1), (2), (3), and/or (e).

(2) Ongoing Costs

- (a) Accumulate and compile data necessary to prepare the quarterly reports of investments, as required in Government Code § 53646, subdivision (b)(1), (2), (3), and/or (e).
- (b) Render a quarterly report of investments to the chief executive officer, the internal auditor, and the legislative body of the school district as required in Government Code § 53646, subdivision (b)(1).

7. Reimbursement Limitations

A. Reimbursement claims may be filed for costs incurred, as follows:

- (1) Pursuant to Chapter 783, Statutes of 1995, costs are reimbursable on or after January 1, 1996. See 6.A.(1) above.
- (2) Pursuant to Chapter 156, Statutes of 1996, costs are reimbursable on or after July 12, 1996. See 6.B.(2)(b) above. Permit the use of a statement, in lieu of the report, for any investment in an insured account.
- (3) Pursuant to Chapter 749, Statutes of 1996, costs are reimbursable on or after January 1, 1997. See 6.A.(2) above.

B. Any offsetting savings or reimbursement the claimant received from any source (e.g., service fees collected, federal funds, other state funds etc.) as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms INR-1 and INR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form INR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form INR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets

List the cost of fixed assets acquired specifically for the purpose of this mandate. Explain the use of each fixed asset. Leased fixed assets (with an option to purchase), are considered purchases. The cost of the fixed asset cannot be expensed for the year of purchase, unless permitted by the Commission on State Mandates. Only the asset's yearly depreciated value using the straight-line method may be claimed. The Internal Revenue Service, "Publication 946" may be used to obtain an estimated useful life for the fixed asset. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the purchases.

(5) Training

Only the cost for a reasonable number of employees attending the training is reimbursable. Specialized training must be justified in writing by the claimant. Give the class title, dates, location, and name(s) of the employee(s) attending training classes associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem. Reimbursement for travel expenses, lodging and per diem shall not exceed those rates which are applicable to state employees. Refer to the Appendix: State of California Travel Expense Guidelines.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

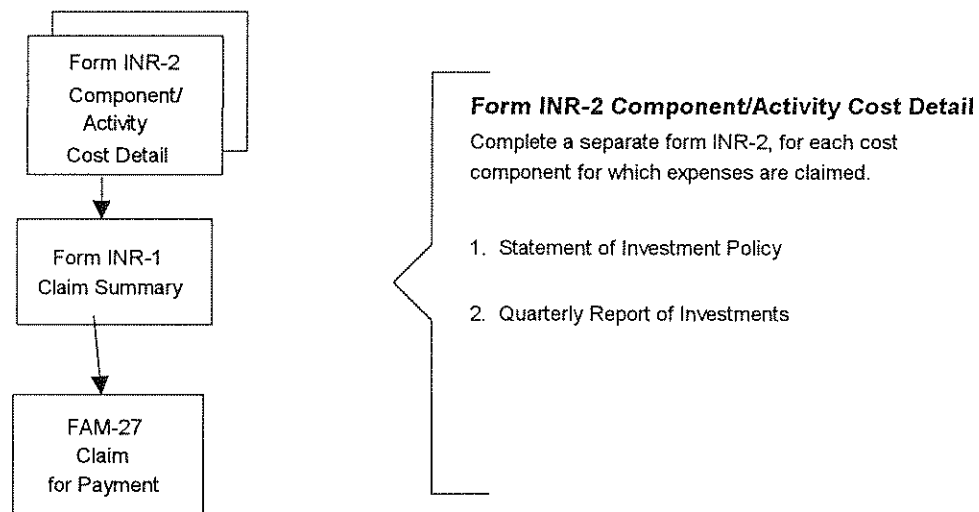
B. Form INR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of investment reports prepared during the fiscal year of the claim.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form INR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

[illegible]

INVESTMENT REPORTS**Certification Claim Form****Instructions****FORM
FAM-27**

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form INR-1 and enter the amount from line (11). If more than one form INR-1 is completed due to multiple department involvement in this mandate, add line (11) of each form INR-1.
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form INR-1, line (11). If more than one form INR-1 is completed due to multiple department involvement in this mandate, add line (11) of each form INR-1.
- (14) Filing Deadline. Initial Claims of Chs. 783/95, 156/96, and 749/96. If the reimbursement claim for the period 1/1/96 to 6/30/96 or fiscal year 1996/97 is filed after May 20, 1998, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- Filing Deadline. Annually Thereafter. If the reimbursement claim is filed after November 30 following the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (25) for the reimbursement claim [e.g., INR-1, (03), means the information is located on form INR-1, line (03)]. Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

**Address, if delivered by
U. S. Postal Service:**

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

**Address, if delivered by
other delivery service:**

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816

MANDATED COSTS INVESTMENT REPORTS CLAIM SUMMARY						FORM INR-1
(01) Claimant			(02) Type of Claim		Fiscal Year	
			Reimbursement <input style="width: 40px;" type="text"/> Estimated <input style="width: 40px;" type="text"/>		19 __/19 __	
Claim Statistics						
(03) Number of investment reports prepared during the fiscal year						
(04) Reimbursable Components:	(a)	(b)	(c)	(d)	(e)	(f)
	Salaries and Benefits	Materials and Supplies	Training	Contracted Services	Fixed Assets	Total
1. Statement of Investment Policy						
2. Quarterly Report of Investments						
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate					[From J-380 or J-580]	%
(07) Total Indirect Costs					[Line (06) x (line (05)(f) - {line (05)(d) + line (05)(e)})]	
(08) Total Direct and Indirect Costs					[Line (05)(f) + line (07)]	
Cost Reduction						
(09) Less: Offsetting Savings, if applicable						
(10) Less: Other Reimbursements, if applicable						
(11) Total Claimed Amount					[Line (08) - {Line (09) + Line (10)}]	

INVESTMENT REPORTS CLAIM SUMMARY Instructions	FORM INR-1
--	-----------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form INR-1 must be filed for a reimbursement claim. Do not complete form INR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form INR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of investment reports that were prepared during the fiscal year..
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form INR-2, line (05) columns (d), (e), (f), (g), and (h) to form INR-1, block (04) columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06) by Total Direct Costs, line (05)(f) reduced by the sum of Contracted Services, line (05)(d), and Fixed Assets, line (05)(e).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09) and Other Reimbursements, line (10) from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS INVESTMENT REPORTS COMPONENT/ACTIVITY COST DETAIL			FORM INR-2				
(01) Claimant			(02) Fiscal Year Costs Were Incurred				
(03) Reimbursable Components: Check only one box per form to identify the component being claimed.							
<input type="checkbox"/> Statement of Investment Policy							
<input type="checkbox"/> Quarterly Report of Investments							
(04) Description of Expenses: Complete columns (a) through (h)			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Training	(g) Contracted Services	(h) Fixed Assets
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: _____ of _____							

**INVESTMENT REPORTS
COMPONENT/ACTIVITY COST DETAIL
Instructions**

**FORM
INR-2**

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form INR-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, training costs, and fixed assets. Contracted Services are reimbursable to the extent that activities performed require special skills or knowledge that are not readily available from the claimant's staff. If a piece of equipment acquired for the Investment Reports program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject	Columns								Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity				
Training	Employee Name Title Name of Class		Dates Attended			Registration Fee			
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment I D	Unit Cost	Quantity Used					Itemized Cost of Fixed Asset Purchased	Invoice

- (05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form INR-1, block (04), columns (a), (b), (c), (d), and (e).

ABSENTEE BALLOTS

1. Summary of Chapters 77/78 and 920/94

Elections Code § 3003, as added and amended by Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, requires that absentee ballots be available to any registered voter without the prerequisite of certain conditions as required under prior law.

On June 17, 1981, the Board of Control, predecessor to the Commission on State Mandates, determined that Chapter 77, Statutes of 1978, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county board of education, or community college, that administers an election program and incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1996-97 and 1997-98, may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of two or more districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline**A. Initial Claims**

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. If the reimbursement claim is filed after the deadline of June 17, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursement

Eligible claimants will be reimbursed for costs associated with an increase in absentee ballot filings using one of the recommended methods listed below.

Methods 1, 2, and 3, are intended for use where a school district or county board of education election is done by the county election official and billed to the district. Method 1 is the simplest and is applicable when the county election official does all calculations and provides a billing which distinguishes the reimbursable amount and the non-reimbursable amount billed.

Method 2 is under the assumption that the percentage increase in absentee ballots is uniform throughout the county and uses county-wide figures to determine the percentage of reimbursable costs.

Method 3 is more complex and requires the school district or county board of education to have data on the number of ballots and absentee ballots filed in the district. This method requires the collection of more data which, may or may not be readily available.

Method 4 is the most complex and is intended for use where school districts or county boards of education do their own elections and have the information on the number of ballots and absentee ballots as well as the per-ballot cost information needed for this method.

A. Method 1

If the county election official determines the claimant's pro rata share of reimbursable costs and reports these costs in a separate bill or as a line item on a bill, the claimant may claim the amount paid to the county for the reimbursable costs.

B. Method 2

(1) Obtain data from the county election official on the number of reimbursable absentee ballots (n), the number of absentee ballots cast (z) for the fiscal year, and the amount billed to the school district or county board of education by the county for the total absentee ballot costs.

(2) Calculate the Reimbursable Cost Percentage

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$

(3) Calculate the Reimbursable Costs

$$\frac{p}{100} \cdot \text{Amount billed by county} = \text{Amount of Reimbursable Costs}$$

C. Method 3

(1) Base Year Calculation (remains the same for all fiscal years claimed)

w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).

x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x).

(2) Calculation for Fiscal Year Claimed (compute for each fiscal year claimed)

y) Number of ballots cast in the district in the fiscal year claimed (y).

z) Number of absentee ballots cast in the district in the fiscal year claimed (z)

(3) Formula for Calculating Number of Reimbursable Absentee Ballots Filed

$$z - \frac{(x \cdot y)}{w} = \text{Number of Reimbursable Absentee Ballots (n)}$$

(4) Calculation of Reimbursable Cost Percentage

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$

(5) Calculation of Reimbursable Costs

$$\frac{p}{100} \cdot \text{Amount billed by county} = \text{Amount of Reimbursable Costs}$$

D. Method 4

- (1) Base Year Calculation (remains the same for all fiscal years claimed)
 - w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).
 - x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x)
- (2) Calculation for Fiscal Year Claimed (compute for each claim)
 - y) Number of ballots cast in the district in the fiscal year claimed (y)
 - z) Number of absentee ballots cast in the district in the fiscal year claimed (z)
- (3) Formula for Calculating Number of Reimbursable Absentee Ballots Filed

$$z - \frac{(x \cdot y)}{w} = \text{Number of reimbursable absentee ballots (n)}$$
- (4) Calculation of Cost per Absentee Ballot Filing

a. Material	\$
b. Postage	\$
c. Labor	\$
d. Overhead	\$
e. Cost per Absentee Ballot	\$
(a+b+c+d)	
- (5) Computation of Reimbursement

A. Number of Reimbursable Filings (Item 3)	_____
B. Cost per Filing (Item 4e)	\$ _____
Total Reimbursement (A x B)	\$ _____

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, other state funds as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms AB-1.1, AB-1.2, AB-1.3 and AB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form AB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form AB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates, and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Forms AB-1.1, 1.2, 1.3, Claim Summary

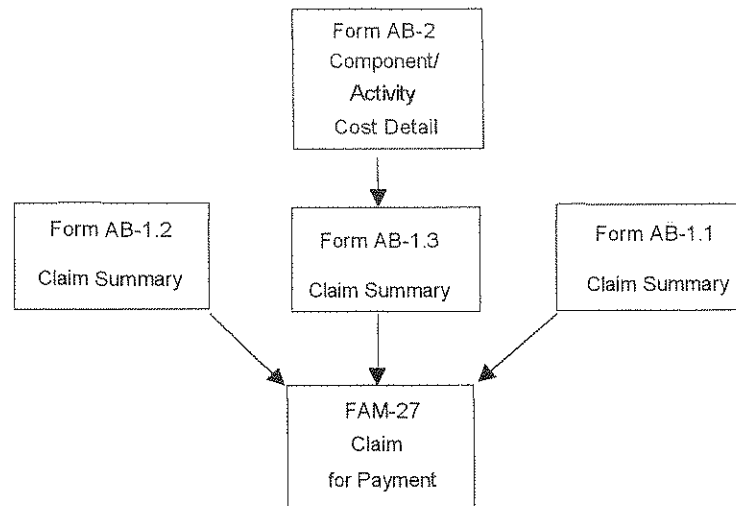
These forms are used to summarize costs for the mandate. Claim statistics shall identify the work performed for costs claimed. On forms AB-1.2 and AB-1.3 the claimant must show the following: (1) The number of ballots cast from 1/1/75 through 12/30/78, (2) the number of absentee ballots filed from 1/1/75 through 12/30/78, (3) the number of ballots cast in the fiscal year of claim, (4) the number of absentee ballots cast in the fiscal year of claim. Direct costs on form AB-1.3 are brought forward from form AB-2.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form AB-1.1, AB-1.2, or AB-1.3 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



LABEL
 HERE

ABSENTEE BALLOTS
Certification Claim Form
Instructions

FORM
FAM-27

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form AB-1.1, 1.2, or 1.3, as applicable, and enter the total claimed amount.
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form AB-1.1, 1.2, or 1.3.
- (14) Filing Deadline. Initial Claims of Chs. 77/78 and 920/94. If the reimbursement claim for fiscal year 1996/97 is filed after June 17, 1998, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- Filing Deadline. Annually Thereafter. If the reimbursement claim is filed after November 30 following the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (34) for the reimbursement claim [e.g., AB-1.3, (03)(a), means the information is located on form AB-1.3, line (03)(a). Enter the information on the same line but in the right-hand column as applicable. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

***Address, if delivered by
U. S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

***Address, if delivered by
other delivery service:***

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816**

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY		FORM AB-1.1
(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/>	
	Estimated <input type="checkbox"/>	19 __/19 __
Select Method 1, or 2 for Claiming Reimbursable Costs		
Method 1 This method is applicable when all calculations are done by the county election official then the school district is billed for the cost of election services.		
(03) Amount billed by the county for election costs (attach billing statement)		
Method 2 In this method the percentage increase in absentee ballots is assumed to be uniform throughout the county so county-wide figures are used to determine the percentage of reimbursable costs.		
(04) Obtain data from the county election official on the number of reimbursable absentee ballots (attach the county's calculation)		
(05) Number of absentee ballots cast in the fiscal year		
(06) Amount billed by the county		
(07) Increased Costs	[Line (06) x {line (04) ÷ line (05)}]	
(08) Increased Costs	[From line (03) or line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]	

**ABSENTEE BALLOTS
CLAIM SUMMARY
Instructions**

**FORM
AB-1.1**

Fill in (01), (02), and (08) through (11) for all methods. Fill in (03) for method 1 only. Fill in (04) through (07) for method 2 only.

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.1 must be filed for a reimbursement claim. Do not complete form AB-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.1 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Amount billed by the county for election costs. Enter the amount billed by the county and attach a copy of the billing statement.
- (04) Enter the data obtained from the county election official on the number of reimbursable absentee ballots and attach a copy of the county's calculation showing how this amount was derived.
- (05) Number of absentee ballots cast in the fiscal year. Enter the number of ballots that were cast in the fiscal year.
- (06) Amount billed by the county. Enter the amount that was billed by the county.
- (07) Increased Costs. Multiply line (06) by the quotient derived from dividing line (04) by line (05).
- (08) Increased Costs. Enter the amount of increased costs from line (03), if method 1 was used, or line (07), if method 2 was used.
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Increased Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY		FORM AB-1.2
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19 __/19 __
Method 3 This method requires the school district to have data on the number of ballots and absentee ballots filed in the district.		
Claim Statistics		
(03)(a) Number of ballots cast from 1/1/75 through 12/30/78		
(b) Number of absentee ballots cast from 1/1/75 through 12/30/78		
(c) Number of ballots cast in the fiscal year of claim		
(d) Number of absentee ballots cast in the fiscal year of claim		
(04) Number of Reimbursable Absentee Ballots Filed		$[\text{Line (03)(d)} - \{(\text{03})(b) \times (\text{03})(c) \div (\text{03})(a)\}]$
(05) Amount Billed by County (attach billing statement)		
(06) Increased Costs		$[\text{Line (05)} \times \{\text{line (04)} \div \text{line (03)(d)}\}]$
Cost Reduction		
(07) Less: Offsetting Savings, if applicable		
(08) Less: Other Reimbursements, if applicable		
(09) Total Claimed Amount		$[\text{Line (06)} - \{\text{line (07)} + \text{line (08)}\}]$

**ABSENTEE BALLOTS
CLAIM SUMMARY
Instructions**

**FORM
AB-1.2**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.2 must be filed for a reimbursement claim. Do not complete form AB-1.2 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.2 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of ballots that were cast from January 1, 1975 through December 30, 1978.
(b) Enter the number of absentee ballots cast from January 1, 1975 through December 30, 1978.
(c) Enter the number of ballots that were cast in the fiscal year of claim.
(d) Enter the number of absentee ballots cast in the fiscal year of claim.
- (04) Number of Reimbursable Absentee Ballots Filed. Enter the difference of the number of absentee ballots cast in the fiscal year of claim, line (03)(d), and the result of multiplying the number of absentee ballots cast from 1/1/75 to 12/30/78, line (03)(b), by the number of ballots cast in the fiscal year of claim, line (03)(c), and dividing by the number of ballots cast from 1/1/75 to 12/30/78, line (03)(a).
- (05) Amount Billed by County. Enter the amount that was billed to the school district by the county. Attach a copy of the billing statement.
- (06) Increased Costs. Enter the result of multiplying the amount billed by the county, line (05), by the quotient from dividing the number of reimbursable absentee ballots filed, line (04), by the number of absentee ballots cast in the fiscal year of claim, line (03)(d).
- (07) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (08) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (09) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (07), and Other Reimbursements, line (08), from Increased Costs, line (06). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY				FORM AB-1.3	
(01) Claimant		(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		Fiscal Year 19 ____/19 ____	
Method 4 This method is used where the school district administers its own elections and information on the number of ballots and absentee ballots, and the cost per ballot is readily available.					
Claim Statistics					
(03)(a) Number of ballots cast from 1/1/75 through 12/30/78					
(b) Number of absentee ballots cast from 1/1/75 through 12/30/78					
(c) Number of ballots cast in the fiscal year of claim					
(d) Number of absentee ballots cast in the fiscal year of claim					
(04) Total Cost of Absentee Ballots in the Fiscal Year of Claim		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total Direct Costs
Indirect Costs					
(05) Indirect Cost Rate				[From J-380 or J-580]	%
(06) Total Indirect Costs				[Line (05) x {line (04)(d) - line (04)(c)}]	
(07) Total Cost of Absentee Ballots in the Fiscal Year of Claim				[Line (04)(d) + line (06)]	
(08) Cost per Absentee Ballot in the Fiscal Year of Claim				[Line (07) ÷ line (03)(d)]	
(09) Number of Additional Absentee Ballot Filings		[(Line (03)(d) - {line (03)(b) x line (03)(c)} ÷ line (03)(a))]			
(10) Total Cost of Additional Absentee Ballot Filings		[Line (08) x line (09)]			
Cost Reduction					
(11) Less: Offsetting Savings, if applicable					
(12) Less: Other Reimbursements, if applicable					
(13) Total Claimed Amount				[Line (10) - {Line (11) + Line (12)}]	

**ABSENTEE BALLOTS
CLAIM SUMMARY
Instructions**

**FORM
AB-1.3**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.3 must be filed for a reimbursement claim. Do not complete form AB-1.3 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.3 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of ballots that were cast from January 1, 1975 through December 30, 1978.
(b) Enter the number of absentee ballots cast from January 1, 1975 through December 30, 1978.
(c) Enter the number of ballots that were cast in the fiscal year of claim.
(d) Enter the number of absentee ballots cast in the fiscal year of claim.
- (04) Total Cost of Absentee Ballots in the Fiscal Year of Claim. Enter the totals from form AB-2, line (05), columns (d), (e), and (f) to form AB-1.3, block (04) columns (a), (b), and (c) in the appropriate row. Total the row.
- (05) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.
- (06) Total Indirect Costs. Enter the result of multiplying the difference of Total Direct Costs, line (04)(d), and the sum of Contracted Services, line (04)(c), by the Indirect Cost Rate, line (05).
- (07) Total Cost of Absentee Ballots in the Fiscal Year of Claim. Enter the sum of Total Direct Costs, line (04)(d), and Total Indirect Costs, line (06).
- (08) Cost per Absentee Ballot in the Fiscal Year of Claim. Enter the result of dividing line (07) by line (03)(d).
- (09) Number of Additional Absentee Ballot Filings. Multiply the number of absentee ballots cast from 1/1/75 to 12/30/78, line (03)(b), by the number of ballots cast in the fiscal year of claim, line (03)(c). Divide that product by the number of ballots cast 1/1/75 to 12/30/78, line (03)(a). Subtract the quotient from the number of ballots cast in the fiscal year of claim, line (03)(d). Enter the difference as the number of additional ballot filings.
- (10) Total Cost of Additional Absentee Ballot Filings. Enter the product of multiplying line (08) by line (09).
- (11) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total Cost of Additional Absentee Ballot Filings, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS COMPONENT/ACTIVITY COST DETAIL					FORM AB-2	
(01) Claimant			(02) Fiscal Year Costs Were Incurred			
(03) Total Cost of Absentee Ballots in the fiscal year of claim						
(04) Description of Expenses: Complete columns (a) through (h)			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	
(05) Total <input style="width: 50px;" type="text"/> Subtotal <input style="width: 50px;" type="text"/> Page: _____ of _____						

ABSENTEE BALLOTS
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
AB-2

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Leave blank.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs on form AB-1.3, line (04). To detail costs for the component activity box "checked" in line (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contracted services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject	Columns						Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services	Invoice

- (05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter the totals from line (05), columns (d), (e), and (f) to form AB-1.3, block (04), columns (a), (b), and (c).

COLLECTIVE BARGAINING

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the act.

Government Code section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates, (formerly Board of Control), determined that Chapter 961, Statutes of 1975, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, the Commission on State Mandates determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs which are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if current funding is available for this program, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *"Annual Claiming Instructions for State Mandated Costs"* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a), provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined

claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in October, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

- A. An estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- B. A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply only to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Developmental costs of proposed lists for the bargaining unit determination hearing.

(a) Contracted services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation cost for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contracted services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required to testify at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel Costs

Travel expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall comply with the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcripts

The cost of preparing one transcript for each PERB hearing.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives are reimbursable in the event PERB determines that a question of representation exists and orders an election by secret ballot. The claimant must include with the claim, any PERB agreements or orders which state how the election must be held.

Activities determined to be eligible reimbursements for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct voting list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative required by PERB to observe the ballot count.

C. Cost of Negotiations

The cost associated with the receipt of the exclusive representative's initial contract proposal, holding of public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, and reproduction and distribution of the final contract agreement are reimbursable. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the period for which the claim is being filed.

Activities determined to be eligible reimbursements for this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

- (a) Salaries and benefits for public school district employer representatives and supporting personnel participating in planning sessions and related contracted services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

- (a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.
- (b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district contract proposal and related contracted services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

- (a) Salaries and benefits for district employer representatives participating in negotiations and related contracted services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.
- (b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative that required a substitute. List the dates and time the substitute worked. Substitute cost for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

- (a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.
- (b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement for this component:

- (c) The cost of copies of the final contract provided to the collective bargaining unit members.
- (d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings are reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

- (a) Salaries and benefits for district employees to prepare and represent the employer at the sessions.
- (b) Contracted services used to prepare for and represent the employer at the sessions.
- (c) Substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursements to a public school district employer are limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.
- (d) The cost of renting facilities for the sessions.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

- (a) All the costs of the district employer representative serving on the fact finding panel.
- (b) Fifty percent of the cost of the fact finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact finding proceedings and the rental of facilities required to conduct the fact finding hearing.
- (c) Special costs imposed on the district for the development of unique data required by a fact finding panel. Describe the special costs and explain why this data would not have been required by a fact finding panel under the Winton Act.
- (d) **Cost of the mediator is not eligible for reimbursement for this component.**

E. Collective Bargaining Agreement Disclosure

Disclosure of the collective bargaining agreement after negotiation and before adoption by the governing body, as required by Government Code section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement), attached to the amended parameters and guidelines.

- (1) Prepare the disclosure forms and documents.
- (2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.
- (3) Make a copy of the disclosure forms and documents of the proposed agreement available to the public, prior to the day of the public meeting.
- (4) Train employer's personnel on the preparation of the disclosure forms and documents.
- (5) Supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearings at which the major provisions of the agreement were disclosed in accordance with the requirements

of Government Code section 3547.5 and Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or which duplicate activities required under any other statute or executive order are not reimbursable under this item.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

- (a) Salaries and benefits of public school district personnel involved in adjudication of contract disputes along with related contracted services.
- (b) Substitutes hired so that representatives of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.
- (c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

- (a) Public school employer costs regarding contract disputes which are presented before PERB.
- (b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4), "Appeal of PERB Ruling", below, if claimant is the plaintiff).
- (c) Expert witness fees if the witness is called by the public school employer.
- (d) Reasonable reproduction costs for copies of a new contract which are required as a result of a dispute.
- (e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claimant must include with the claim a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component.

- (d) Contract interpretations conducted at staff meetings.
- (e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.
- (f) Labor/management non-adversarial training sessions.
- (g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be eligible for reimbursement for this component are as follows:

(1) Unfair Labor Practice Presented to PERB

- (a) Salaries and benefits of public school district employer representatives and related contract services.
- (b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.
- (c) The cost of one transcript for each PERB hearing.
- (d) Reasonable reproduction costs.
- (e) Expert witness fees if the witness is called by the public school employer.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claim must include a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement for this component .

- (d) Appeal of an unfair labor practice decision if PERB is the prevailing party.
- (e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for : Retirement, Social Security, health and dental insurance, workers compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contracted Services

The contracted services guidelines in Claiming Forms and Instructions [See 8.A.(3)] shall prevail, except that the reimbursable fee for collective bargaining contracted services will not exceed \$100 per hour. Additionally, annual retainer fees shall be based on a fee not greater than \$100 per hour. Those claims which are based on annual retainers shall contain a certification that the fee is no greater than \$100 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by State employees. Prior to the 1987/88 fiscal year, the contracted service fee was at a rate no greater than \$65 per hour.

C. Travel Expenses

Reimbursement for business and travel expenses is limited in an amount and type to those that can be claimed by State Employees. Refer to Appendix A, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

E. Governing Authority

Salaries and expenses of the governing authority, for example, the Board of Trustees and the Superintendent of Schools, are not reimbursable as a direct cost.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form CB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

Reimbursement for personal services include compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits

are eligible for reimbursement when distributed equitably to all job activities which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure.

(2) **Materials and Supplies**

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

(3) **Contract Services**

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

(4) **Travel Expenses**

Travel expenses for mileage, per diem, lodging and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

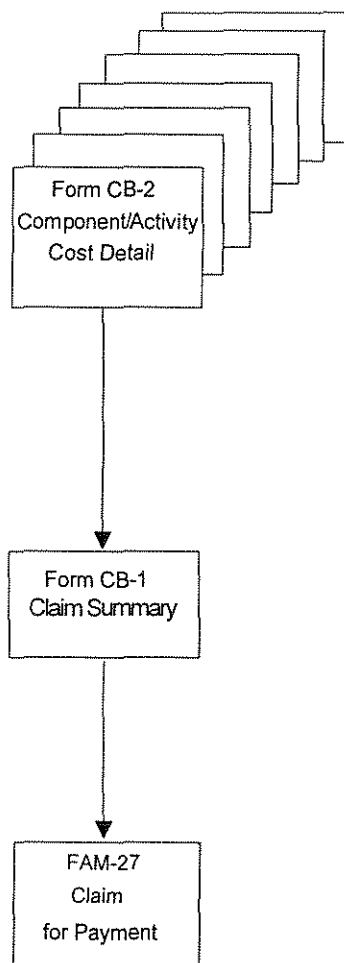
B. Form CB-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from CB-2 and are carried forward to form FAM-27.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget Circular A-21,) or form FAM-29C. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form CB-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms**Form CB-2 Component/Activity Cost Detail**

Complete a separate form CB-2, for each cost component in which expenses are claimed.

A. Determining Bargaining Units and Exclusive Represent

1. Bargaining Unit Lists
2. PERB Hearings
3. Substitutes
4. Travel Costs
5. Transcripts

B. Election of Unit Representation

1. Precinct Voting Lists
2. Ballot Tally Observers

C. Cost of Negotiations

1. Representatives' Contract Proposal
2. Public Hearings
3. Public Distribution of Proposed Contract
4. District Contract Proposal
5. Negotiation
6. Public Distribution of Final Contract

D. Impasse Proceedings

1. Mediation
2. Fact Finding

E. Collective Bargaining Agreement Disclosure

1. Prepare disclosure forms and documents
2. Distribute forms and documents
3. Copy forms and documents
4. Train employer's personnel
5. Purchase necessary supplies

F. Contract Administration

1. Training Sessions
2. Grievances
3. Contract Disputes presented before PERB
4. Appeal of PERB ruling

G. Unfair Labor Charges

1. Unfair Labor Practice Presented to PERB
2. Appeal of a PERB ruling

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source (e.g. service fees collected, federal funds, other state funds, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PCS-1 and PCS-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form PCS-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PCS-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits. In lieu of actual hours, the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. If a documented time study is the basis for claimed time spent, attach the time records with the claim. The State Controller's Office will review the documented time study for precision and reliability.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of the mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form PCS-1, Claim Summary

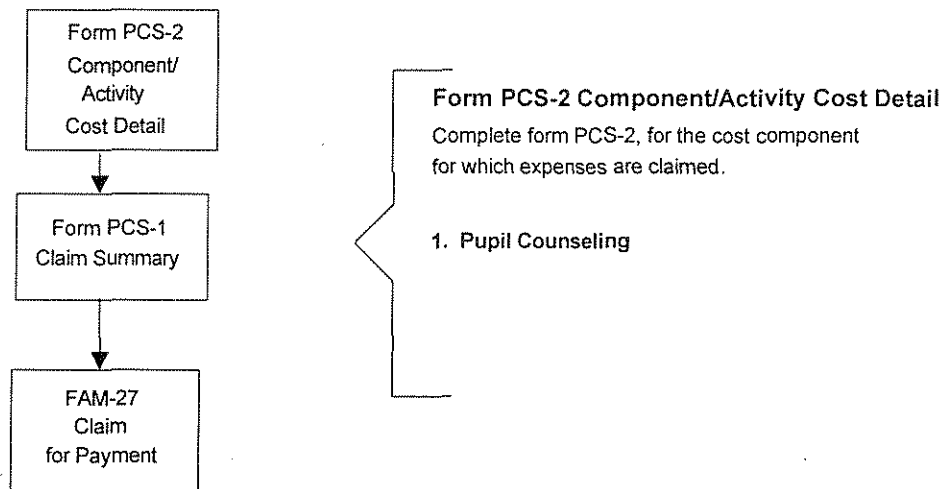
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the average daily attendance, the number of parent-teacher conferences for pupils suspended from class (not from school), the number of counseling personnel attending these conferences, and the actual time claimed by counseling personnel for these services.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form are carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form PCS-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
COLLECTIVE BARGAINING

For State Controller Use Only

(19) Program Number 00011

(20) Date File

(21) LRS Input

L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number

(02) Mailing Address

Claimant Name

County of Location

Street Address or P. O. Box

City

State

Zip Code

Reimbursement Claim Data

(22) CB-1, (03)(1)(e)

(23) CB-1, (03)(2)(e)

(24) CB-1, (03)(3)(e)

(25) CB-1, (03)(4)(e)

(26) CB-1, (03)(5)(e)

Type of Claim**Estimated Claim****Reimbursement Claim**(03) Estimated ☐(09) Reimbursement ☐(04) Combined ☐(10) Combined ☐(05) Amended ☐(11) Amended ☐

(27) CB-1, (03)(6)(e)

(28) CB-1, (04)(d)

(29) CB-1, (04)(e)

(30) CB-1, (05)(e)

Fiscal Year of Cost

(06)

19__/__

(12)

19__/__

(31)

Total Claimed

(07)

(13)

(32)

Less: 10% Late Penalty, but not to exceed \$1000 (if applicable)

(14)

(33)

Less: Estimated Claim Payment Received

(15)

(34)

Net Claimed Amount

(16)

(35)

Due from State

(08)

(17)

(36)

Due to State

(18)

(37)

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, set forth on the attached statements.

Signature of Authorized Representative

Date

Type or Print Name

Title

(39) Name of Contact Person for Claim

Telephone Number

Ext.

COLLECTIVE BARGAINING
Certification Claim Form
Instructions

FORM
FAM-27

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form CB-1 and enter the amount from line (11). If more than one form CB-1 is completed due to multiple department involvement in this mandate, add line (11) of each form CB-1.
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form CB-1, line (11). If more than one form CB-1 is completed due to multiple department involvement in this mandate, add line (11) of each form CB-1.
- (14) If a reimbursement claim is filed after November 30 of the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) **Reimbursement Claim Data.** Bring forward the cost information as specified on the left-hand column of lines (22) through (30) for the reimbursement claim [e.g., CB-1, (03), means the information is located on form CB-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by:
U.S. Postal Service

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by:
Other delivery service

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816

MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY					FORM CB-1
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>			Fiscal Year 19__/19__	
Rodda Act Direct Costs	Cost Elements				
(03) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contracted Services	(e) Total
1. Determination of Bargaining Units and Exclusive Representation					
2. Election of Unit Representation					
3. Cost of Negotiations					
4. Impasse Proceedings					
5. Contract Administration					
(04) Total Rodda Act Direct Costs					
Winton Act Direct Costs					
(05) Base Year, 1974/75 Direct Costs					
(06) Base Year Direct Costs Adjusted by IPD	[Line (05)(e) x 2.841] for 1996/97 f.y.				
(07) Increased Direct Costs	[Line (04)(e) - line (06)]				
Indirect Costs					
(08) Total Rodda Act Direct Costs less Contracted Services	[Line (04)(e) - line (04)(d)]				
(09) Base Year Costs less Contracted Services adjusted by IPD	[{Line (05)(e) - line (05)(d)} x 2.841]				
(10) Increased Direct Costs less Contracted Services	[Line (08) - line (09)]				
(11) Indirect Cost Rate	From J-380, J-580 or FAM-27C				%
(12) Increased Indirect Costs	[Line (10) x line (11)]				
(13) Total Increased Direct and Indirect Costs	[Line (07) + line (12)]				
Cost Reduction					
(14) Less: Offsetting Savings, if applicable					
(15) Less: Other Reimbursements, if applicable					
(16) Total Claimed Amount	[Line (13) - {Line (14) + line (15)}]				

**COLLECTIVE BARGAINING
CLAIM SUMMARY
Instructions**

**FORM
CB-1**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05) columns (d) through (g) onto form CB-1, block (03), lines (1) through (6), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (d) and (e) for Cost Elements, block (03) and enter the totals on this line.
- (05) Method A. Enter the 1974/75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contracted services costs included in line (05)(e).
- Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contracted services costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 1996/97 implicit price deflator is 2.841.
- Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the Implicit Price Deflator, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contracted Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contracted Services, line (05)(d) from Base Year, 1974/75 Direct Costs, line (05)(e) and multiply the remainder by the Implicit Price Deflator.
- (10) Subtract Base Year Costs less Contracted Services adjusted by IPD, line (09) from Total Rodda Act Direct Costs less Contracted Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contracted Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements, if applicable. Enter the amount of **fees that could have been collected** by the school district as authorized under the California Public Records Act (Government Code § 6250 et. seq.) for providing information requested by interested persons regarding its schools. In addition, enter the amount of any other reimbursements received from any source (i.e., service fees collected, federal funds, other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a detailed schedule of the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (14), and Other Reimbursements, line (15), from Total Increased Direct and Indirect Costs, line (13). Enter the remainder of this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS		FORM CB-1.1
(01) Claimant	(02) Fiscal Year 19__/__	

NOTE: Beginning with the 1992/93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974/75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974/75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following schedule to determine the amount of Winton Act base year costs for offset against the current Rodda Act costs.
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of 1974/75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974/75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

Similar Cost Components of the Rodda Act and Winton Act	(a) Current Rodda Act Costs	(b) 1974/75 Winton Act Costs Applied	(c) 1974/75 Winton Act Costs Adjusted by IPD	(d) Winton Act Costs to be Applied
1. Determination of Bargaining and Exclusive Representation	\$	\$	\$	\$
2. Election of Unit Representation				
3. Meet and Confer (Cost of Negotiations)				
4. Totals	\$	\$	\$	\$

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

☐ 1. Determination of Bargaining Units and Exclusive Representation☐ 4. Election of Unit Representation☐ 2. Cost of Negotiations☐ 5. Contract Administration☐ 3. Impasse Proceedings☐ 6. Unfair Labor Practice Charges

(04) Description of Expenses: Complete columns (a) through (g).

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Travel

(05) Total
Subtotal
Page: _____ of _____

**COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL
Instructions**

**FORM
CB-2**

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in line (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, etc. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity			
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost for Services Performed		Invoice
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Transportation Cost	Days Miles Transportation Mode				Rate x Days or Miles Total Transportation Cost	

- (05) Total line (04), columns (d), (e), (f) and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), (f) and (g) to form CB-1, block (04), columns (a), (b), (c) and (d).

HEALTH FEE ELIMINATION

1. Summary of Chapters 1/84, 2nd E.S., and Chapter 1118/87

Chapter 1, Statutes of 1984, 2nd E.S., repealed Education Code § 72246 which authorized community college districts to charge a fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. The statute also required community college districts that charged a fee in the 1983/84 fiscal year to maintain that level of health services in the 1984/85 fiscal year and each fiscal year thereafter. The provisions of this statute would automatically repeal on December 31, 1987, which would reinstate the community college districts' authority to charge a health fee as specified.

Chapter 1118, Statutes of 1987 amended Education Code § 72246 to require any community college district that provided health services in the 1986/87 fiscal year to maintain health services at that level in the 1986/87 fiscal year and each fiscal year thereafter. Chapter 8, Statutes of 1993, has revised the numbering of § 72246 to § 76355.

2. Eligible Claimants

Any community college district incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to community college presidents.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

5. Filing Deadline

- (1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30, of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30, of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement

claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for health service costs at the level of service provided in the 1986/87 fiscal year. The reimbursement will be reduced by the amount of student health fees authorized per the Education Code § 76355.

After January 1, 1993, pursuant to Chapter 8, Statutes of 1993, the fees students were required to pay for health supervision and services were not more than:

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

The district may increase fees by the same percentage increase as the Implicit Price Deflator (IPD) for the state and local government purchase of goods and services. Whenever the IPD calculates an increase of one dollar (\$1) above the existing amount, the fees may be increased by one dollar (\$1).

7. Reimbursement Limitations

- A. If the level at which health services were provided during the fiscal year of reimbursement is less than the level of health services that were provided in the 1986/87 fiscal year, no reimbursement is forthcoming.
- B. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms HFE-1.0, HFE-1.1, and form HFE-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form HFE-2, Health Services

This form is used to list the health services the community college provided during the 1986/87 fiscal year and the fiscal year of the reimbursement claim.

B. Form HFE-1.1, Claim Summary

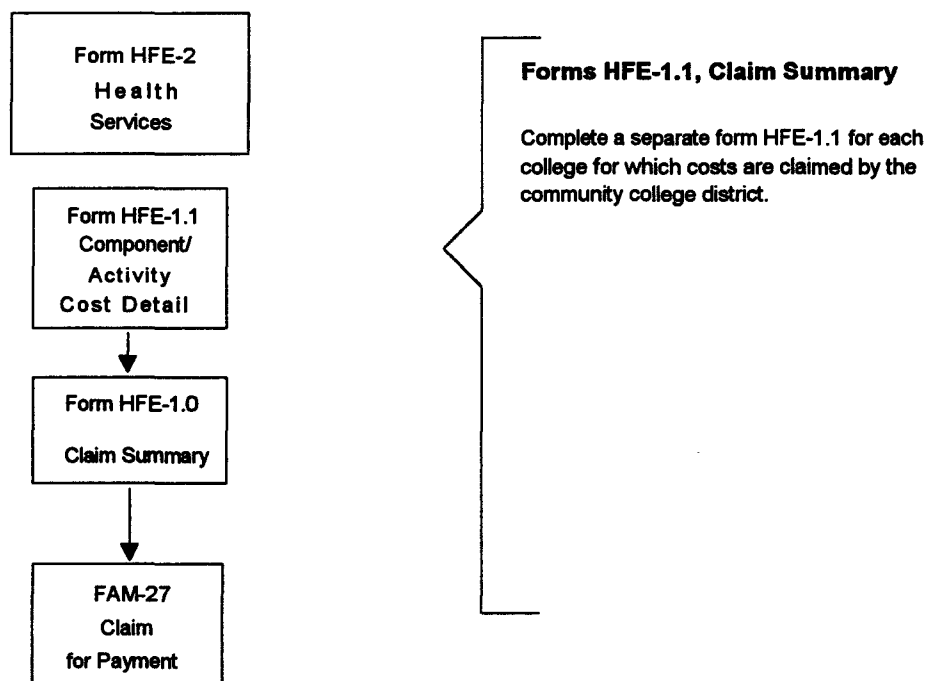
This form is used to compute the allowable increased costs an individual college of the community college district has incurred to comply with the state mandate. The level of health services reported on this form must be supported by official financial records of the community college district. A copy of the document must be submitted with the claim. The amount shown on line (13) of this form is carried to form HFE-1.0.

C. Form HFE-1.0, Claim Summary

This form is used to list the individual colleges that had increased costs due to the state mandate and to compute a total claimable cost for the district. The "Total Amount Claimed", line (04) on this form is carried forward to form FAM-27, line 13, for the reimbursement claim, or line (07) for the estimated claim.

D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form HFE-1.0 and HFE 1.1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION					
(01) Claimant Identification Number					
(02) Mailing Address					
Claimant Name					
County of Location					
Street Address or P. O.. Box					
City	State	Zip Code			
Type of Claim	Estimated Claim	Reimbursement Claim	(27)		
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(28)		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)		
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30)		
Fiscal Year of Cost	(06) 19__ / 19__	(12) 19__ / 19__	(31)		
Total Claimed Amount	(07)	(13)	(32)		
Less: 10% Late Penalty, not to exceed \$1000		(14)	(33)		
Less: Estimated Claim Payment Received		(15)	(34)		
Net Claimed Amount		(16)	(35)		
Due from State	(08)	(17)	(36)		
Due to State		(18)	(37)		
(38) CERTIFICATION OF CLAIM					
In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.					
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987.					
The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987, set forth on the attached statements.					
Signature of Authorized Representative			Date		
Type or Print Name			Title		
(39) Name of Contact Person for Claim			Telephone Number		
			() () () () () Ext. () () ()		

**HEALTH FEE ELIMINATION
Certification Claim Form
Instructions**

**FORM
FAM-27**

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form HFE-1.0 and enter the amount from line (04)(b).
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form HFE-1.0, line (04)(b).
- (14) If the reimbursement claim is filed after November 30 following the fiscal year in which costs were incurred, the claim must be reduced by late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of line (22) for the reimbursement claim [e.g., HFE-1.0, (04)(b), means the information is located on form HFE-1.0, line (04)(b). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

**Address, if delivered by:
U.S. Postal Service**

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

**Address, if delivered by:
Other delivery service**

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816**

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/19__
(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College	(b) Claimed Amount	
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.0
--	-------------------------

- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.
- (02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the expenses were/are to be incurred. A separate claim must be filed for each fiscal year.
- Form HFE-1.0 must be filed for a reimbursement claim. Do not complete form HFE-1.0 if you are filing an estimated claim and the estimate is not more than 110% of the previous fiscal year's actual costs. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, forms HFE-1.0 and HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) List all the colleges of the community college district which have increased costs. A separate form HFE-1.1 must be completed for each college showing how costs were derived.
- (04) Enter the total claimed amount of all colleges by adding the Claimed Amount, line (3.1b) + line (3.2b) ...+ (3.21b).

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY						FORM HFE-1.1		
(01) Claimant		(02) Type of Claim				Fiscal Year		
		Reimbursement <input style="width: 50px;" type="text"/> Estimated <input style="width: 50px;" type="text"/>				19__/19__		
(03) Name of College								
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.								
<div style="display: flex; justify-content: space-around;"> <div>LESS <input style="width: 50px;" type="checkbox"/></div> <div>SAME <input style="width: 50px;" type="checkbox"/></div> <div>MORE <input style="width: 50px;" type="checkbox"/></div> </div>								
						Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim								
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87								
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]								
(08) Complete columns (a) through (g) to provide detail data for health fees								
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)	
1. Per fall semester								
2. Per spring semester								
3. Per summer session								
4. Per first quarter								
5. Per second quarter								
6. Per third quarter								
(09) Total health fee that could have been collected						[Line (8.1g) + (8.2g) +(8.6g)]		
(10) Sub-total						[Line (07) - line (09)]		
Cost Reduction								
(11) Less: Offsetting Savings, if applicable								
(12) Less: Other Reimbursements, if applicable								
(13) Total Amount Claimed						[Line (10) - {(line (11) + line (12))}]		

**HEALTH FEE ELIMINATION
CLAIM SUMMARY
Instructions**

**FORM
HFE-1.1**

- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form HFE-1.1 must be filed for a reimbursement claim. If you are filing an estimated claim and the estimate does not exceed the previous year's actual costs by 10%, do not complete form HFE-1.1. Simply enter the amount of the estimated claim on form FAM-27, line (05), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the name of the college or community college district that provided student health services in the 1986/87 fiscal year and continue to provide the same services during the fiscal year of the claim.
- (04) Compare the level of health services provided during the fiscal year of reimbursement to the 1986/87 fiscal year and indicate the result by marking a check in the appropriate box. If the "Less" box is checked, STOP and do not complete the remaining part of this claim form. No reimbursement is forthcoming.
- (05) Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditures report (individual college's cost of health services as authorized under Education Code § 76355 and included in the district's Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5). **If the amount of direct costs claimed is different than shown on the expenditures report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report.** For claiming indirect costs, college districts have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget Circular A-21), or the State Controller's methodology outlined in "Filing a Claim" of the Mandated Cost Manual for Schools.
- (06) Enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986/87 fiscal year.
- (07) Enter the difference of the cost of health services for the fiscal year of claim, line (05), and the cost of providing current fiscal year health services that is in excess of the level provided in the 1986/87 fiscal year, line (06).
- (08) Complete columns (a) through (g) to provide details on the amount of health service fees that could have been collected. **Do not include students who are exempt from paying health fees established by the Board of Governors and contained in Section 58620 of Title 5 of the California Code of Regulations.** After 01/01/93, the student fees for health supervision and services were \$10.00 per semester, \$5.00 for summer school, and \$5.00 for each quarter. Beginning with the summer of 1997, the health service fees are: \$11.00 per semester and \$8.00 for summer school, or \$8.00 for each quarter.
- (09) Enter the sum of Student Health Fees That Could Have Been Collected, (other than from students who were exempt from paying health fees) [Line (8.1g) + line (8.2g) + line (8.3g) + line (8.4g) + line (8.5g) + line (8.6g)].
- (10) Enter the difference of the cost of providing health services at the 1986/87 level, line (07) and the total health fee that could have been collected, line (09). If line (09) is greater than line (07), no claim shall be filed.
- (11) Enter the total savings experienced by the school identified in line (03) as a direct cost of this mandate. Submit a schedule of detailed savings with the claim.
- (12) Enter the total other reimbursements received from any source, (i.e., federal, other state programs, etc.). Submit a schedule of detailed reimbursements with the claim.
- (13) Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total 1986/87 Health Service Cost excluding Student Health Fees.

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports Appointments College Physician, surgeon Dermatology, family practice Internal Medicine Outside Physician Dental Services Outside Labs, (X-ray, etc.) Psychologist, full services Cancel/Change Appointments Registered Nurse Check Appointments Assessment, Intervention and Counseling Birth Control Lab Reports Nutrition Test Results, office Venereal Disease Communicable Disease Upper Respiratory Infection Eyes, Nose and Throat Eye/Vision Dermatology/Allergy Gynecology/Pregnancy Service Neuralgic Orthopedic Genito/Urinary Dental Gastro-Intestinal Stress Counseling Crisis Intervention Child Abuse Reporting and Counseling Substance Abuse Identification and Counseling Acquired Immune Deficiency Syndrome Eating Disorders Weight Control Personal Hygiene Burnout Other Medical Problems, list Examinations, minor illnesses Recheck Minor Injury Health Talks or Fairs, Information Sexually Transmitted Disease Drugs Acquired Immune Deficiency Syndrome			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse Birth Control/Family Planning Stop Smoking Library, Videos and Cassettes			
First Aid, Major Emergencies			
First Aid, Minor Emergencies			
First Aid Kits, Filled			
Immunizations Diphtheria/Tetanus Measles/Rubella Influenza Information			
Insurance On Campus Accident Voluntary Insurance Inquiry/Claim Administration			
Laboratory Tests Done Inquiry/Interpretation Pap Smears			
Physical Examinations Employees Students Athletes			
Medications Antacids Antidiarrheal Aspirin, Tylenol, Etc Skin Rash Preparations Eye Drops Ear Drops Toothache, oil cloves Stingkill Midol, Menstrual Cramps Other, list			
Parking Cards/Elevator Keys Tokens Return Card/Key Parking Inquiry Elevator Passes Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies Private Medical Doctor Health Department Clinic Dental Counseling Centers Crisis Centers Transitional Living Facilities, battered/homeless women Family Planning Facilities Other Health Agencies			
Tests Blood Pressure Hearing Tuberculosis Reading Information Vision Glucometer Urinalysis Hemoglobin EKG Strep A testing PG Testing Monospot Hemacult Others, list			
Miscellaneous Absence Excuses/PE Waiver Allergy Injections Band-aids Booklets/Pamphlets Dressing Change Rest Suture Removal Temperature Weigh Information Report/Form Wart Removal Others, list			
Committees Safety Environmental Disaster Planning			

MANDATE REIMBURSEMENT PROCESS

1. Summary of Chapters 486/75 and 1459/84

On March 27, 1986, the Commission on State Mandates determined that both Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984, resulted in State mandated costs that are reimbursable pursuant to Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code. Chapter 486, Statutes of 1975, established the Board of Control's authority to hear and make determinations on claims submitted by local governments that allege costs mandated by the State. In addition, Chapter 486/75 contained provisions authorizing the State Controller's Office to receive, review, and pay reimbursement claims for mandated costs submitted by local governments.

Chapter 1459, Statutes of 1984, created the Commission on State Mandates which replaced the Board of Control with respect to hearing mandate cost claims. This law established the "sole and exclusive procedure" by which a local agency or school district is allowed to claim reimbursement as required by Section 6 of Article XIII B of the California Constitution for State mandates under the Revenue and Taxation Code (Government Code Section 17552).

Together these laws established the process by which local agencies and school districts are to receive reimbursement for State mandated programs. They also dictated reimbursement activities by requiring localities to file claims according to instructions issued by the State Controller's Office.

2. Eligible Claimants

Any school district, county office of education or community college district that incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the state budget, the State Mandates Claims Fund, or in special legislation. To determine funding available for the current fiscal year, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

A claim for reimbursement or an estimate must exceed \$200 per year. However, a county superintendent of schools, as fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of school districts within the county even if the individual district's claim does not exceed \$200. The combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent claims for the same mandate must be filed in a combined form. A school

district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office, of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

- (1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.
- (2) After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which the costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for costs incurred in the filing of successful test claims and reimbursement claims. The purpose of a test claim is to establish that local governments (counties, cities, school districts, special districts, etc.) cannot be made financially whole unless all state mandated costs, both direct and indirect, are reimbursed. Since local costs would not have been incurred for test claims and reimbursement claims but for implementing State imposed mandates, all resulting costs are recoverable.

A. Test Claims

All costs of successful test claims presented to the Commission on State Mandates are reimbursable, including unsuccessful test claims if an adverse Commission ruling is later reversed as a result of a court order. The following costs would be reimbursable:

Accumulated costs (current and prior years) for presenting a test claim which was successful shall be claimed in the fiscal year in which the Commission determined a reimbursable mandate exists for the program. After a successful test claim, costs incurred for developing parameters and guidelines, and necessary cost data for the program shall be claimed in the fiscal year in which costs were incurred.

(1) Preparing and Presenting Test Claims

The costs of preparing and presenting test claims to the Commission and the additional costs of litigation, if an unsuccessful test claim is later revised by a court order.

(2) Developing Parameters and Guidelines

The costs of developing parameters and guidelines for the successful test claim.

(3) Collection of Cost Data

The collection of cost data to determine the statewide impact of the successful test claim.

(4) Drafting Claiming Instructions

The costs of assisting the State Controller's Office in drafting the required claiming instructions.

B. Reimbursement Claims**(1) Preparation of the Claim**

All costs incurred for the preparation and submission of successful reimbursement claims to the State Controller's Office are claimable.

(2) Classes for Claim Preparation

The costs of attending classes designed to assist the claimant in identifying and correctly preparing the required documentation for a specific mandate are reimbursable. Allowable costs include, but are not limited to, salaries and benefits, transportation, registration fees and per diem.

Please note that costs of preparing and submitting reimbursement claims should be claimed in the fiscal year in which costs were incurred rather than in the fiscal year of the program cost.

For example, the initial filing deadline for Chapter 1117/84, Airport Land Use, for the increased costs incurred in the 1985/86 through 1988/89 fiscal years was May 15, 1990. The costs would be incurred in the 1989/90 fiscal year to prepare and file reimbursement claims for all four fiscal years. Therefore, the costs should be identified in the 1989/90 Mandate Reimbursement Process claim.

C. Incorrect Reduction Claims

If a claimant files a successful appeal with the Commission on State Mandates regarding the incorrect reduction of a claim and the Commission rules for the claimant, the following costs are reimbursable:

(1) Preparation of the Claim

All costs incurred for the preparation and submission of a claim to the State Controller's Office.

(2) Presentation to the Commission

The cost of presenting a successful incorrect reduction claim to the Commission.

Accumulated costs (current and prior years) to present a successful incorrect reduction claim shall be claimed in the fiscal year in which the Commission determined that the claim was incorrectly reduced.

7. Reimbursement Limitations

- A.** Legal costs not exceeding \$90 per hour will be considered reimbursable, subject to proper documentation. Any amount exceeding \$90 per hour will be subject to review and subsequent approval by the State Controller's Office.
- B.** Reimbursement limitation for independent contractor costs is detailed under Item 8.A.(3) of these claiming instructions for the preparation and submission of reimbursement claims.
- C.** Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a general graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for form MRP-1 and form MRP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form MRP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form MRP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the district employee(s), and/or show the classification of the employee(s) involved. Describe the mandated activities performed by each employee and specify the actual time spent, the productive hourly rate and the related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on the mandate.

(2) Materials and Supplies

Only expenditures which can be identified as a direct cost of the mandate may be claimed. List the cost of materials which have been consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the name(s) of contractor(s) who performed the service. Describe the activities performed by each named contractor, inclusive dates when services were performed, and actual time spent performing the mandate. Itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices and other documents evidencing the validity of the expenditures.

Limitation on reimbursement for independent contractor costs for the preparation and submission of reimbursement claims.

- (a) If a school district contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the

claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the school district.

The maximum amount of reimbursement provided for an independent contractor may be exceeded only if the school district establishes, by appropriate documentation and governing board certification, that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the school district.

- (b) Costs incurred for contract services for the preparation, submission and/or presentation of claims are recoverable within the limitations imposed under (a) above. Provide copies of the contractor's invoices that were paid. For the preparation and submission of claims pursuant to Government Code Sections 17561 and 17564, submit an estimate of the actual costs that would have been incurred for that purpose if performed by employees of the school district. **This cost estimate is to be certified by the governing body or its designee.**

If reimbursement is sought for independent contractor costs that are in excess of [Test (1)] ten percent of the claims prepared and submitted by the independent contractor or [Test (2)] the actual costs that necessarily would have been incurred for that purpose if performed by employees of the school district. Appropriate documentation must be submitted to show that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the district. Appropriate documentation includes the record of dates and time spent by staff of the contractor for the preparation and submission of claims on behalf of the school district, the contractor's billed rates, and an explanation of reasons for exceeding Test (1) and/or Test (2). In the absence of appropriate documentation, reimbursement is limited to the lesser of Test (1) and/or Test (2). No reimbursement shall be permitted for the cost of contracted services without the submission of an estimate of actual costs by the district.

(4) Training

Only the cost for a reasonable number of employees attending the training is reimbursable. Give the class title, dates, location and name(s) of employee(s) attending training on the preparation of claims. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging and per diem. Reimbursement for travel expenses, lodging and per diem shall not exceed those rates which are applicable to State employees. Refer to the Appendix: State of California Travel Expense Guidelines.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form MRP-1, Claim Summary

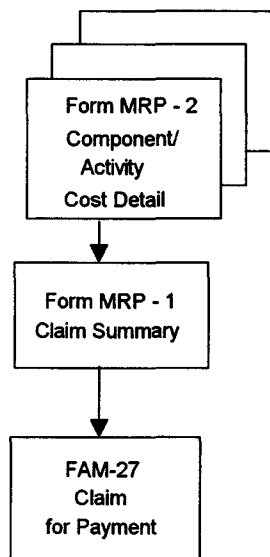
This form is used to summarize direct costs by claim component and compute the allowable indirect costs for the mandate. Claim statistics shall identify the work performed for which costs are claimed. The claimant must give the chapter/statute and name of each mandated program. If claiming the cost of a successful test claim or incorrect reduction claim, give the date when the claim was heard by the Commission On State Mandates. Direct costs on this form are carried forward from form MRP-2.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report, J-380 or J-580 rate. Community college districts have the option of using a federally approved rate (i.e., utilizing the cost accounting principles in the Office of Management and Budget Circular A-21) or form FAM-29C to determine the amount of indirect costs.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the school district. All applicable information from form MRP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



Form MRP-2 Component/Activity Cost Detail

Complete a separate form for each cost component listed below. Claimable activities (i.e., A,B,C, ...) are identified for each cost component.

1. Test Claims
 - A. Preparing and Presenting Test Claims
 - B. Developing Parameters and Guidelines
 - C. Collection of Cost Data
 - D. Drafting Claiming Instructions
2. Reimbursement Claims
 - A. Preparation of the Claim
 - B. Classes for Claim Preparation
3. Incorrect Reduction Claim
 - A. Preparation of the Claim
 - B. Presentation to the Commission

	CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 MANDATE REIMBURSEMENT PROCESS	(19) Program Number 0042 (20) Date File _____ (21) LRS Input _____
L A B E L	(01) Claimant Identification Number	Reimbursement Claim Data
H E R E	(02) Mailing Address	(22) MRP-1, (03)(a)
	Claimant Name	(23) MRP-1, (03)(b)
	County of Location	(24) MRP-1, (03)(c)
	Street Address or P. O.. Box	(25) MRP-1, (04)(1)(d)
	City State Zip Code	(26) MRP-1, (04)(2)(d)
	Type of Claim Estimated Claim Reimbursement Claim	(27) MRP-1, (04)(3)(d)
	(03) Estimated <input type="checkbox"/> (09) Reimbursement <input type="checkbox"/>	(28) MRP-1, (06)
	(04) Combined <input type="checkbox"/> (10) Combined <input type="checkbox"/>	(29)
	(05) Amended <input type="checkbox"/> (11) Amended <input type="checkbox"/>	(30)
	Fiscal Year of Cost (06) 19__/_ (12) 19__/_	(31)
	Total Claimed (07)	(32)
	Less: 10% Late Penalty, but not to exceed \$1000 (if applicable)	(33)
	Less: Estimated Claim Payment Received	(34)
	Net Claimed Amount	(35)
	Due from State (08)	(36)
	Due to State <input style="background-color:black;" type="text"/>	(37)
(38) CERTIFICATION OF CLAIM		
In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 486, Statutes of 1975 and Chapter 1459, Statutes of 1984; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.		
I further certify that there was no application for nor any grant or payment received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984.		
The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 486, Statutes of 1975, and Chapter 1459, Statites of 1984, set forth on the attached statements.		
Signature of Authorized Representative		Date
Type or Print Name		Title
(39) Name of Contact Person for Claim		Telephone Number
_____		() _ _ _ Ext. _ _ _

MANDATE REIMBURSEMENT PROCESS
Certification Claim Form
Instructions

FORM
FAM-27

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form MRP-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended. Leave boxes (09) and (10) blank.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form MRP-1, line (11).
- (14) If a reimbursement claim is filed after November 30 of the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) through (21) for State Controller's use only. Leave blank.
- (22) through (37) for the Reimbursement Claim
- Bring forward the cost information as specified on the left-hand column of lines (22) through (28) for the reimbursement claim [e.g., MRP-1, (03)(a), means the information is located on form MRP-1, line (03)(a)]. Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e. 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by:
U.S. Postal Service

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250-5875

Address, if delivered by:
Other delivery service

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS MANDATE REIMBURSEMENT PROCESS CLAIM SUMMARY				FORM MRP-1
(01) Claimant		(02) Type of Claim		Fiscal Year
		Reimbursement <input style="width: 40px;" type="text"/>		
		Estimated <input style="width: 40px;" type="text"/>		19__/__
Claim Statistics				
(03) Chapter Name and Number of Mandates		(a) Test Claims	(b) Reimbursement Claims	(c) Incorrect Reduction Claims
Total Number of Claims Filed				
Direct Costs		Object Accounts		
(04) Reimbursable Components:		(a) Salaries & Benefits	(b) Materials & Supplies	(c) Contracted Services
1. Test Claims				
2. Reimbursement Claims				
3. Incorrect Reduction Claims				
(05) Total Direct Costs				
Indirect Costs				
(06) Indirect Cost Rate		From J-380, J-580 or FAM-29C		%
(07) Total Indirect Costs		[Line (06) x {line (05)(d) - line(05)(c)}]		
(08) Total Direct and Indirect Costs		[Line (05)(d) + line (07)]		
Cost Reduction				
(09) Less: Offsetting Savings, if applicable				
(10) Less: Other Reimbursements, if applicable				
(11) Total Claimed Amount:		[Line (08) - {Line (09) + Line (10)}]		

MANDATE REIMBURSEMENT PROCESS
CLAIM SUMMARY
Instructions

FORM
MRP-1

- (01) Enter the name of the claimant.
- (02) **Type of Claim.** Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred. Form MRP-1 must be filed for a reimbursement claim. Do not complete form MRP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form MRP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) **Test Claims:** Enter the chapter/statute or state regulation and program name. Give the date when the successful test claim was heard by the Commission on State Mandates. Enter an "X" in column (a) for each program.
- Reimbursement Claims:** List each chapter/statute or state regulation and program name that is included in the claim preparation costs. Enter an "X" in column (b) for each program.
- Incorrect Reduction Claims:** Enter the chapter/statute or state regulation and program name. Give the date when the successfully appealed incorrect reduction claim was heard by the Commission on State Mandates. Enter an "X" in column (a) for each program.
- Total the "X"s in each column. (Attach a separate schedule if more space is needed to meet your requirements).
- (04) **Reimbursable Components.** For each reimbursable component, enter the totals from form MRP-2, line (05) columns (d), (e) and (f) to form MRP-1, block (04) columns (a), (b) and (c) in the appropriate row. Total each row and enter in column (d).
- (05) **Total Direct Costs.** Total columns (a) through (d).
- (06) **Indirect Cost Rate.** Enter the indirect cost rate from the Department of Education form J-380 or J-580 or FAM-29C, as applicable, for the fiscal year of the costs.
- (07) **Total Indirect Costs.** Enter the result of multiplying the difference of Total Direct Costs, line (05)(d) and Contracted Services, line (05)(c) by the Indirect Cost Rate, line (06).
- (08) **Total Direct and Indirect Costs.** Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).
- (09) **Less: Offsetting Savings, if applicable.** Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) **Less: Other Reimbursements, if applicable.** Enter the amount of other reimbursements received from any source (i.e., federal, state grants, foundations, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) **Total Claimed Amount.** Subtract the sum of Offsetting Savings, line (09) and Other Reimbursements, line (10) from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry forward the amount to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

**MANDATED COSTS
MANDATED REIMBURSEMENT PROCESS
COMPONENT/ACTIVITY COST DETAIL**

**FORM
MRP-2**

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- ☐ 1. Test Claims
- ☐ 2. Reimbursement Claims
- ☐ 3. Incorrect Reduction Claims

(04) Description of Expenses: Complete columns (a) through (f).

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services
(05) Total <input type="text"/>	Subtotal <input type="text"/>	Page: _____ of _____			

**MANDATED REIMBURSEMENT PROCESS
COMPONENT/ACTIVITY COST DETAIL
Instructions**

**FORM
MRP-2**

- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form MRP-2 should be completed for each department.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check only one box per form to indicate the cost component being claimed. A separate form MRP-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. Allowable costs for the following cost components include, but are not limited to:

Test Claim - Salaries and benefits, supplies, consultants and legal services, travel, etc.

Reimbursement Claim - Salaries and benefits, supplies, contracted services, training, etc.

Incorrect Reduction Claim - Salaries and benefits, supplies, contracted services, etc.

To detail costs under each cost component activity heading, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, travel costs, contracted services costs, training costs, etc. If attorney fees are claimed, costs not exceeding \$90 per hour will be considered reimbursable, subject to proper documentation. Any amount over \$90 per hour will be subject to review and approval by the State Controller's Office. For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub-object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title	Benefit Rate		Benefits = Benefit Rate x Salaries			
Services and Supplies	Activities						
Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Transportation Cost	Days Miles Travel Mode			Rate x Days or Miles Total Transportation Cost	
Contracted Services	Name of Contractor Specific Tasks	Hourly Rate	Period of Contract Hours Worked			Total Cost Claimed	Invoice
Training	Employee Name Title Name of Class		Dates Attended			Registration Fee	

- (05) Total line (04), columns (d), (e) and (f) and enter the sum of this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e) and (f) to form MRP-1, block (04) columns (a), (b) and (c) in the appropriate row.

OPEN MEETINGS ACT

1. Summary of Chapter 641/86

On October 22, 1987, the Commission on State Mandates determined that Chapter 641, Statutes of 1986, added Section 54954.2 to the Government Code to require that the legislative body of the local agency, or its designee, post a single agenda containing a brief general description of each item of business to be transacted or discussed at the meeting and specify the time and location of the regular meeting. The agenda must be posted at least 72 hours before the meeting in a location freely accessible to the public.

The Commission further determined that Chapter 641, Statutes of 1986, added Section 54954.3 to the Government Code to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction. This opportunity for comment must be stated on the posted agenda. The Commission found these additions to the Government Code imposed a new program on local agencies and resulted in costs mandated by the State.

2. Eligible Claimants

Any school district or local office of education which incurs increased costs as a result of this mandate is eligible to claim reimbursement of those costs.

3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" presented in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September each year to superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for the previous fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

A claim for reimbursement or an estimate must exceed \$200. However, any county superintendent, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent and the State Controller's Office, at least 180 days prior to the deadline for filing the claim, of its intent to file a separate claim.

B. Filing Deadline

- (1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim may be filed.

An estimated claim must be filed with the State Controller's Office and postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline, but by November 30 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10% but not to exceed \$1,000. If the claim is filed more than one year after the deadline, the claim cannot be accepted.

If the school district received payment for an estimated claim, a reimbursement claim must be filed by November 30 regardless if the amount received was more or less than the actual costs. If the district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim by November 30 detailing the actual costs incurred for the fiscal year. See item 3 above.

5. Reimbursable Components

Eligible claimants will be reimbursed for the increased costs incurred to prepare and post, at a site accessible to the public and at least 72 hours before the meeting, a single agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting and citing the time and location of the regular meeting. Further, every agenda for a regular meeting must state that there is an opportunity for members of the public to address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein.

More specifically, reimbursable activities of Government Code sections 54954.2 and 54954.3, Chapter 641/86, in accordance with the provisions of Government Code section 54954.4 of Chapter 238/91 are:

- A. Increased costs to prepare a single agenda for a regular meeting of the legislative body of a local agency containing a brief general description (generally need not exceed 20 words) of each item of business to be transacted or discussed at a regular meeting and citing the time and location of the regular meeting.
 - (1) Writing, composing, drafting
 - (2) Typing, word processing
 - (3) Editing, reviewing
- B. Costs to post a single agenda 72 hours before a regular meeting in a location freely accessible to the public.
 - (1) Post a brief agenda at one location only.

6. Reimbursement Limitations

- A. Non-reimbursable activities include, but are not limited to, selecting items for the agenda, researching and compiling information to support the agenda items, preparing staff reports for agenda items, and copying and distributing the agenda packets to members of the legislative body or the public. Meetings or time spent to discuss agenda recommendations, as well as time spent to post an agenda in more than one location is also not reimbursable.
- B. Any offsetting savings or reimbursement the claimant received from any source as a result of this mandate must be deducted from the amount claimed.

7. Claim Forms and Instructions

The diagram, "Illustration of Claim Form" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms OMA-1, OMA-2 and OMA-3, provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

Chapter 238, Statutes of 1991, directs the State Controller's Office "to rigorously review each claim and authorize only those claims, or parts thereof, which represent costs which are clearly and unequivocally incurred as the direct and necessary result of compliance with Chapter 641, Statutes of 1986, and for which complete documentation exists." A claim without documentation cannot be processed for payment.

In an effort to reduce the amount of paper flow, the review of claims will be based on a sampling of the full year's costs. Submit with the claim, a copy of original documents showing the actual time spent on the required activities for the first regular meeting held in the months of August, November, February and May. If no regular meeting was held in the specified months, use the succeeding month. Documents upon which the information is recorded may include, but are not limited to, detailed time records, project work logs, calendars, time studies, etc. Such documents must be of original entries, recorded during or immediately following the performance of the activities.

Of the months indicated, highlight the original entries which show the date, time spent, and the activity of preparing a brief general description of agenda items (e.g., writing, typing, proofreading, etc.) and the name(s) of person(s) who performed the activities. Also highlight the entries for the activity of posting the agenda, if claimed.

Highlighting will assist the Controller's staff in easily locating the claimed activity in those specified months. These costs are subject to review. In addition, submit a copy of posted agendas relating to the meetings for which documentation is submitted. Time documentation must be performed throughout the fiscal year. The months to be used for sampling the claim may vary from year to year at the discretion of the State Controller's Office.

A. Form OMA-3, Time/Work Documentation

This form is used to document the name of persons, work activities, and time spent on preparation and posting the brief agenda. Information on this form must be carried forward to form OMA-2. A copy of form OMA-3 or other time record forms must be submitted with the claim.

B. OMA-2, Component/Activity Cost Detail

This form is used to segregate the cost detail by claim component. A separate form OMA-2 must be completed for each cost component being claimed.

Costs reported on this form must be supported by the following:

(1) Salaries and Benefits

Identify the employees, and/or show the classification of the employees involved. Describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related fringed benefits. In-lieu of actual hours, the average number of hours devoted to each function may be claimed, if supported by a documented time study. At the present, no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records, which show the employee's actual time spent on the mandate.

(2) Office Supplies

Only expenditures that can be identified as a direct cost of the mandate can be claimed. List the cost of materials that were consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Give the names of contractors who performed the service. Describe the activities performed by each named contractor, actual hours spent on activities, and show the inclusive dates when services were performed. Itemize all costs for those services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

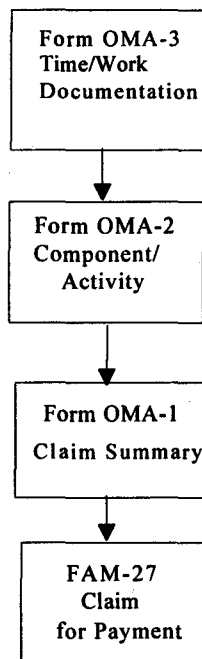
C. Form OMA-1, Claim summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the amount of work performed during the claim period for which costs are claimed. The claim must show the number of regular public meetings for which a brief agenda was prepared and posted. Direct costs on this form are carried forward from form OMA-2.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, respectively. The cost data on this form is carried forward to form FAM-27.

D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the school district. All applicable information from form OMA-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

Form OMA-2 Component/Activity Cost Detail
Complete a form OMA-2, for each component in which expenses are claimed.

1. Preparation of brief agendas and posting.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 OPEN MEETINGS ACT				For State Controller Use Only																																									
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>(01) Claimant Identification Number</p> <p>(02) Mailing Address</p> <p>Claimant Name</p> <p>County of Location</p> <p>Street Address or P.O. Box</p> <p>City State Zip Code</p> </div> <div style="width: 50%;"> <p>(19) Program Number 00092</p> <p>(20) Date File ____/____/____</p> <p>(21) Signature Present </p> </div> </div>				Reimbursement Claim Data																																									
				(22) OMA-1,(03)																																									
				(23) OMA-1,(04)(d)																																									
				(24) OMA-1,(05)																																									
				(25)																																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="4" style="width: 15%;">Type of Claim</td> <td style="width: 30%;">Estimated Claim</td> <td style="width: 30%;">Reimbursement Claim</td> <td style="width: 25%;"></td> </tr> <tr> <td>(03) Estimated <input type="checkbox"/></td> <td>(09) Reimbursement <input type="checkbox"/></td> <td></td> </tr> <tr> <td>(04) Combined <input type="checkbox"/></td> <td>(10) Combined <input type="checkbox"/></td> <td></td> </tr> <tr> <td>(05) Amended <input type="checkbox"/></td> <td>(11) Amended <input type="checkbox"/></td> <td></td> </tr> <tr> <td>Fiscal Year of Cost</td> <td>(06) 19____/____</td> <td>(12) 19____/____</td> <td></td> </tr> <tr> <td>Total Claimed Amount</td> <td>(07)</td> <td>(13)</td> <td></td> </tr> <tr> <td colspan="2">Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)</td> <td>(14)</td> <td></td> </tr> <tr> <td colspan="2">Less: Estimated Claim Payment Received</td> <td>(15)</td> <td></td> </tr> <tr> <td colspan="2">Net Claimed Amount</td> <td>(16)</td> <td></td> </tr> <tr> <td>Due from State</td> <td>(08)</td> <td>(17)</td> <td></td> </tr> <tr> <td>Due to State</td> <td></td> <td>(18)</td> <td></td> </tr> </table>				Type of Claim	Estimated Claim	Reimbursement Claim		(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>		(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>		(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>		Fiscal Year of Cost	(06) 19____/____	(12) 19____/____		Total Claimed Amount	(07)	(13)		Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14)		Less: Estimated Claim Payment Received		(15)		Net Claimed Amount		(16)		Due from State	(08)	(17)		Due to State		(18)		(26)
					Type of Claim	Estimated Claim	Reimbursement Claim																																						
						(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>																																						
						(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>																																						
				(05) Amended <input type="checkbox"/>		(11) Amended <input type="checkbox"/>																																							
Fiscal Year of Cost	(06) 19____/____	(12) 19____/____																																											
Total Claimed Amount	(07)	(13)																																											
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14)																																											
Less: Estimated Claim Payment Received		(15)																																											
Net Claimed Amount		(16)																																											
Due from State	(08)	(17)																																											
Due to State		(18)																																											
(27)																																													
(28)																																													
(29)																																													
(30)																																													
(31)																																													
(32)																																													
(33)																																													
(34)																																													
(35)																																													
(36)																																													
(37)																																													
<p>(38) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the school district to file claims with the State of California for costs mandated by Chapter 641, Statutes of 1986; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there were no applications for nor any grants or payments received, other than from the claimant, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of service of an existing program mandated by Chapter 641, Statutes of 1986.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 641, Statutes of 1986 set forth on the attached statements.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>Signature of Authorized Representative</p> <p>_____</p> <p>_____</p> <p>Type or Print Name</p> </div> <div style="width: 45%;"> <p>Date</p> <p>_____</p> <p>_____</p> <p>Title</p> </div> </div>																																													
<p>(39) Name of Contact Person for Claim</p> <p>_____</p>				<p>Telephone Number</p> <p>() _____ EXT. _____</p>																																									

**OPEN MEETINGS ACT
Certification Claim Form
Pursuant to Government Code Section 17561**

**FORM
FAM-27**

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address have been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your district's mailing address.
- (03) If filing an original estimated Claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated Claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended claim to an original estimated or combined, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the current fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim from form OMA-1, line (10).
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended claim to an original reimbursement claim or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended. Leave boxes (09) and (10) blank.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form OMA-1, line (10).
- (14) If the reimbursement claim is filed after November 30 of the fiscal year in which the costs were incurred, the claim must be reduced by a late penalty amount. Enter the result of the multiplication of the 10% late penalty times line (13) or \$1,000 whichever is less.
- (15) If filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim, otherwise enter a zero.
- (16) Enter the result of subtracting the sum of line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) through (21) For State Controller's use only. Leave blank
- (22) through (37) For the Reimbursement Claim.
- Bring forward cost information as specified on the left-hand column of line (22) through (24) for the reimbursement claim [e.g., OMA-1,(03) means the information is located on form OMA-1, line (03)]. Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect costs percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the district's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by an original signed certification.
- (39) Enter the name of the person and telephone number may be contacted if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27 AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

*Address, if delivered by:
U.S. Postal Service*

**KATHLEEN CONNELL
Controller of California
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250-5875**

*Address, if delivered by:
Other delivery service*

**KATHLEEN CONNELL
Controller of California
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816**

MANDATED COSTS OPEN MEETINGS ACT CLAIM SUMMARY				FORM OMA-1	
(01) Claimant		(02) Type of Claim			Fiscal Year
		Reimbursement <input style="width: 50px;" type="text"/> Estimated <input style="width: 50px;" type="text"/>			19 __/__
Claim Statistics					
(03) Number of regular meetings for which a brief agenda was prepared and posted					
Direct Costs		Object Accounts			
(04) Reimbursable Components:		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total
Preparation of Brief Agenda and Posting					
Indirect Costs					
(05) Indirect Cost Rate				[From J-380 or J-580, as applicable]	
(06) Total Indirect Costs				[Line (05) x line (04)(d)]	
(07) Total Direct and Indirect Costs				[Line (04)(d) + line (06)]	
Cost Reduction					
(08) Less: Offsetting Savings, if applicable					
(09) Less: Other Reimbursements, if applicable					
(10) Total Cost				[Line (07) - (line (08) + line (09))]	

**OPEN MEETINGS ACT
CLAIM SUMMARY
Instructions**

**FORM
OMA- 1**

- (01) Enter the name of the claimant.
- (02) **Type of Claim.** Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form OMA-1 must be filed for a reimbursement claim. Do not complete form OMA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form OMA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) **Claim Statistics.** Enter the number of regular meetings for which a brief agenda was prepared and posted.
- (04) **Reimbursable Components.** Enter all the totals from form OMA-2, line (05) columns (d), (e), and (f) to form OMA-1, block (04) columns (a), (b), and (c) in the appropriate row. Total the row and enter in column (d).
- (05) **Indirect Cost Rate.** Enter the Indirect Cost Rate from the Department of Education form J-380 or J-580, as applicable to the fiscal year of costs.
- (06) **Total Indirect Costs.** Enter the result of multiplying line (05) Indirect Cost Rate times line (04)(d) Total Direct Costs. If the cost of contracted services is included in Total Direct Costs, the amount for contracted services must be subtracted from the Total Direct Costs before multiplying the Indirect Cost Rate.
- (07) **Total Direct and Indirect Costs.** Enter the sum of line (04)(d) and line (06).
- (08) **Less: Offsetting Savings, if applicable.** Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (09) **Less: Other Reimbursements, if applicable.** Enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.,) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (10) **Total Cost.** Subtract the sum of Offsetting Savings, line (08) and Other Reimbursements, line (09) from Total Direct and Indirect Costs line (07).

MANDATED COSTS OPEN MEETINGS ACT COMPONENT/ACTIVITY COST DETAIL					FORM OMA-2	
(01) Claimant			(02) Fiscal Year Costs Were Incurred			
(03) Reimbursable Component: Preparation of Brief Agenda and Posting						
(04) Description of Expenses: Complete columns (a) through (f).					Object Accounts	
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	
(05) Total <input style="width: 50px;" type="text"/>			Subtotal <input style="width: 50px;" type="text"/>		Page: _____ of _____	

OPEN MEETINGS ACT COMPONENT/ACTIVITY COST DETAIL Instructions	FORM OMA-2
--	-----------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form OMA-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of their activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, etc. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Consumed		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates for Service			Itemized Cost for Services Performed	Invoice

- (05) Total line (04), columns (d), (e) and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e) and (f) to form OMA-1, block (04) columns (a), (b) and (c) in the appropriate row.

MANDATED COSTS OPEN MEETINGS ACT TIME/WORK DOCUMENTATION						FORM OMA-3			
(01) Claimant				(02) Fiscal Year Costs Were Incurred					
(03) Time/Work Log									
Reimbursable Activities									
Date and Type of Meetings	Employee Names and Titles	Writing, Composing, Drafting		Typing, Word-processing		Editing, Reviewing		Post (at 1 location only)	
		Date	Time	Date	Time	Date	Time	Date	Time

(04) Certification:

I hereby certify the above activities and recording of time spent are true and correct.

Prepared by: _____ Title _____ Date _____

Signature: _____ Page _____ of _____

OPEN MEETINGS ACT TIME/WORK DOCUMENTATION Instructions	FORM OMA-3
---	-----------------------

- (01) Claimant: Enter the name of the claimant.
- (02) Fiscal Year Costs Were Incurred: Enter the fiscal year in which costs were incurred.

This form should be used continuously throughout the fiscal year for recording time spent on reimbursable Open

- (03) Time/Work Log: Enter the dates when meetings were held and types of meeting (regular, etc.). Give the employee names and titles who prepared brief general descriptions for agenda items (writing, composing, drafting, typing, word processing, editing, reviewing, etc.), and indicate dates and times for performing the activities. Information on this form must be carried forward to form OMA-2, line (04) columns (a) and (c).

The Open Meetings Act--Chapter 641, Statutes of 1986, requires that school district post a single agenda for each open meeting held. The agenda must contain a brief description (generally not exceeding 20 words) of each item of business to be transacted or discussed. The agenda must be posted 72 hours before the meeting in a location freely accessible to the public.

For reimbursement purposes, time spent for agenda preparation and posting must be recorded on the time/work log immediately following the performance of the activities. Time should be recorded to the nearest minute or tenth of an hour (0.1 hour = 6 minutes). Costs without time documentation will not be reimbursed.

Non-reimbursable activities include, but are not limited to, selecting items for the agenda, researching and compiling information to support the agenda items, preparing staff reports of agenda items, and copying and distributing the agenda packets to members of the legislative body or the public. Meetings or time spent to discuss agenda recommendations, as well as time spent to post in more than one location is also not reimbursable.

- (04) Certification: Read the certification. If the statement is true, enter the name, title, date and signature for the preparer of form OMA-3.

If more than one form is needed for recording employees' time, number each page.

THREATS AGAINST PEACE OFFICERS

1. Summary of the Mandate

Chapter 1249, Statutes of 1992, added Penal Code section 832.9. This statute requires school districts employing peace officers to reimburse the officer or any member of his or her immediate family for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment.

Chapter 666, Statutes of 1995, amended Penal Code section 832.9, by specifying guidelines for reimbursement.

On April 24, 1997, the Commission determined that the requirements of Penal Code section 832.9, as added by Chapter 1249, Statutes of 1992 and amended by Chapter 666, Statutes of 1995, imposed upon school districts, a new program or higher level of service, within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

2. Eligible Claimants

Any school district (K-12), county board of education, or community college, employing peace officers pursuant to Penal Code section 830, and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1995-96, 1996-97, and 1997-98 may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code section 17564(a) provides that no claim shall be filed pursuant to Government Code section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by

providing a written notice of its intent to file a separate claim, to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the 1995-96, and 1996-97 fiscal years must be filed with the State Controller's Office and postmarked by September 1, 1998. If the reimbursement claim is filed after the deadline of September 1, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by September 1, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997-98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__-19__ Reimbursement Claim", and/or "19__-19__ Estimated Claim", claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Moving and Relocation Expenses from July 1, 1995 through December 31, 1995**(1) Review and Approval of Claims**

Review and approve claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer, or his, or her immediate family as a result of the peace officer's employment. Costs incurred before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee, are reimbursable.

(2) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate family residing with the officer for actual and necessary moving and relocation expenses.

B. Moving and Relocation Expenses from January 1, 1996 to Present**(1) Notification of a Threat**

Receipt of notification of a credible threat. (Penal Code section 832.9, subdivisions (b)(5) and (c)).

(2) Approval of Relocation Plans

Approval of relocation plans and if necessary, verification of residency of any immediate family member. (Penal Code section 832.9, subdivisions (a), (b)(3), and (d)).

(3) Review and Approval of Claims

Review and approval of claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer, or his, or her immediate family as a result of the peace officer's employment. Costs incurred before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee. Approval of "actual and necessary relocation costs" is subject to the limitations set forth in Penal Code section 832.9, as amended by Chapter 666, Statutes of 1995.

(4) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate family for actual and necessary moving and relocation expenses.

7. Reimbursement Limitations

A. Litigation expenses "allowable as costs" and "not allowable as costs" pursuant to section 1033.5 of the Code of Civil Procedure, are not reimbursable if incurred by claimants and/or local law enforcement agencies responding to and/or defending claims or actions brought under Penal Code section 832.9.

B. After January 1, 1996, the following costs are not reimbursable:

(1) Moving Costs

Moving Costs that are not included in the Department of Personnel Administration rules governing promotional relocations, (Penal Code section 832.9, subdivision (b)(1). Refer to DPA Article 7, beginning on page 7.)

(2) Loss/Decrease in Value

Loss or decrease in value of a peace officer's residence due to a forced sale, (Penal Code section 832.9, subdivision (b)(2).)

(3) Unapproved Expenses

Costs incurred by a peace officer or the immediate family without prior approval of the appointing authority, (Penal Code section 832.9, subdivision (b)(3).)

(4) Unauthorized Payment of Salaries

Unauthorized payment of the peace officer's salary while moving, (Penal Code section 832.9, subdivision (b)(4).)

(5) Temporary Housing

Temporary relocation housing which exceeds 60 days, (Penal Code section 832.9, subdivision (b)(6).)

(6) Relocation Costs

Relocation costs incurred 120 days after the original notification of a viable threat if the peace officer has failed to relocate, (Penal Code section 832.9, subdivision (b)(7).)

- C. Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms TAP-1 and TAP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form TAP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form TAP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee, and specify the actual time spent, the productive hourly rates, and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Services and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Employee Reimbursement

Reimbursement to the peace officer or member of his or her immediate family for actual and necessary moving and relocation expenses must provide the following:

- (a) Show the dates when the claimant received notification of the threat, when moving and relocation expenses were incurred, and when the officer or member of his or her immediate family was reimbursed.
- (b) Submit with the claim, a copy of the contract, invoices, and receipts for the cost of moving and relocation. Identify the independent contractor or employee who provided services for moving and relocation.
- (c) If confidentiality is involved, to protect the officer's relocation, mark out sensitive areas of the contract, invoices, and receipts.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form TAP-1, Claim Summary

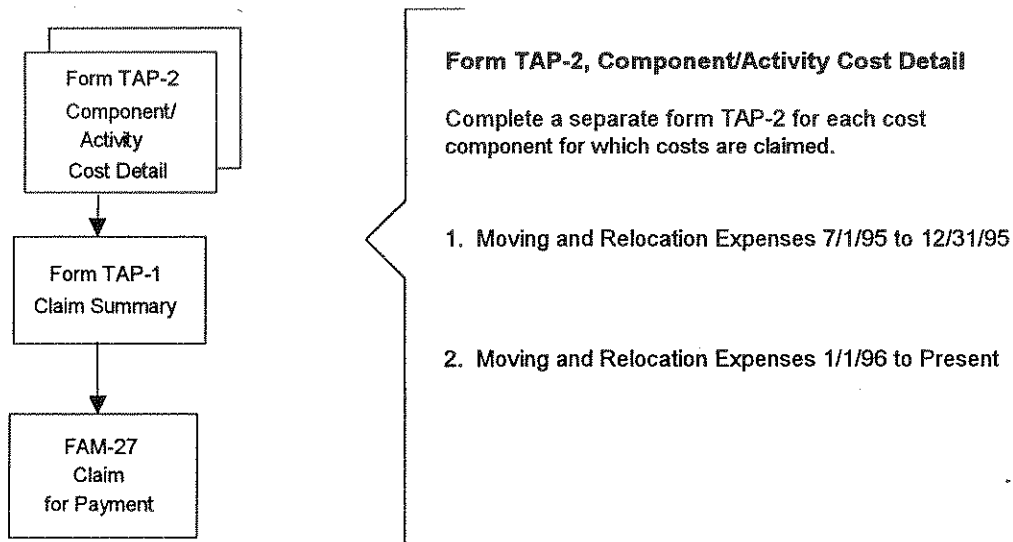
This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of peace officers who were relocated in the fiscal year of claim as a result of credible threats received.

The Commission on State Mandates requests that claimants send a copy of form TAP-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form TAP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

DEPARTMENT OF PERSONNEL ADMINISTRATION RULES

Moving and Relocation Expenses

Effective January 1, 1996

599.714.1 Scope

(a) Whenever a permanent state officer or employee is required by any appointing power because of a change in assignment promotion or other reason related to his/her duties, to change his/her place of residence, such officer, agent or employee shall receive reimbursement of his/her actual and necessary moving and relocation expenses incurred by him/her both before and after and by reason of such change of residence, subject to the provisions and limitations of this article.

(b) For the purposes of this article, a move occurs on the official reporting date to the new headquarters, and when a change in residence is reasonable to be required. Relocation shall be paid, when the following conditions are met:

(1) The officer's or employee's officially designated headquarters is changed for the advantage of the State, which includes the following:

(A) A promotion offered by any appointing authority, not including those movements that the employee could make through transfer, reinstatement, or reemployment eligibility; or

(B) An involuntary transfer initiated by and at the discretion of the appointing authority,

(C) Any involuntary transfer required to affect a mandatory reinstatement following:

- termination of a career executive or exempt appointment
- leave of absence
- rejection from probation

(D) any involuntary transfer required to affect a mandatory reinstatement following the expiration or involuntary termination of a temporary appointment, limited term appointment, or training and development assignment when:

- the employee did not relocate to accept the appointment or assignment, or
- the employee did relocate, at State expense, to accept the appointment or assignment.

(2) The move must be a minimum of 50 miles plus the number of miles between the old residence and the old headquarters.

(3) Relocations that meet the above criteria will be fully reimbursed to the extent and limitations in this article.

(c) A change of residence is not deemed reasonable to be required for voluntary transfers or permissive reinstatements, with or without a salary increase, in response to general requests which specify that moving and relocation expenses will not be paid, or for any non-promotional transfer which is primarily for the benefit of the officer or employee.

(d) When an appointment does not meet the criteria in (a) and (b) the appointing power may, at his/her discretion, determine in advance that it is in the best interest of the State to reimburse all or part of the actual reasonable and necessary relocation expenses provided in this article as an incentive to recruit employees to positions that are designated by the appointing power as difficult to fill or because of outstanding qualifications of the appointee, or due to unusual and unavoidable hardship to the employee by reason of the change of residence.

(1) Relocations that meet this criteria shall be reimbursed only for the items in this article specifically authorized by the appointing power, and may be subject to further limitations designated by the appointing power.

(2) Upon determination that any reimbursement will be made, the appointing power shall:

(A) Determine which provisions will apply to the relocation and establish any additional limitations to those provisions such as dollar limits, weight limits, or time limits.

(B) Notify the employee in writing, of specific allowable reimbursements prior to the move.

(e) Requirements and limitations specified in this article may not be waived or exceeded by the appointing power.

(f) Unauthorized relocation expenses and relocation expenses incurred prior to receipt of a written notice of allowable relocation expenses are the responsibility of the employee.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.715.1 Reimbursement for Miscellaneous Expenses

An officer or employee who is required to change his/her place of residence according to Section 599.714.1 may receive reimbursement for up to \$200 for miscellaneous expenses upon submittal of documentation of the payment of all such expenses and certification that the expenses were related to dissolution of the old household and/or the establishment of a new household and were not otherwise reimbursed.

(a) Reimbursement for the installation and/or connection of appliances or antennas purchased after the change of residence shall be allowed provided no claim is made for installation and/or connection of a similar item in the movement of household goods, and installation and/or connection occurs within sixty days of the establishment of a new residence.

(b) Deposits are not reimbursable.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.716.1 Reimbursement for Sale of a Residence

(a) Whenever a state officer or employee is required, as defined in Section 599.714.1 to change his/her officially designated headquarters and this requires the sales of his/her residence the officer or employee shall be reimbursed only for actual and necessary selling costs as determined by prevailing practices within the area of sale. Claims for reimbursement must be substantiated by the seller's closing escrow statement and other pertinent supportive documents. Seller's points are not eligible for reimbursement. Claims will include only those items which are listed in the following subsection.

(b) Actual and necessary selling costs are:

- (1) Brokerage commission
- (2) Title insurance
- (3) Escrow fees
- (4) Prepayment penalties
- (5) Taxes, charges or fees fixed by local authority required to consummate the sale of the residence
- (6) Miscellaneous sellers costs customary to the area, not to exceed \$200.

(c) Actual and necessary selling costs will be reimbursed for that portion of the dwelling the employee actually occupies if the employee or officer owns and resides in a multi-family dwelling.

(d) Commissions and fees will not be reimbursed if paid to the employee, the employee's spouse or spouse's employer, or to any member of the household.

(e) Claims for the sale of a residence must be submitted within two years following the date the officer or employee reports to the new official headquarters. No extensions will be allowed thereafter.

(f) Rebates to employees will be deducted from the claim prior to reimbursement.

NOTE: Authority cited: Sections 3517.8, 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.717.1 Settlement of a Lease

(a) Whenever an officer or employee is required, as defined by Section 599.714.1(a) to change his/her place of residence and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary cost of settlement of the unexpired lease to a maximum of one year. In no event shall the lease settlement include any costs, deposits, or fees.

(1) Reimbursement shall not be allowed if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714.1 was imminent before entering into a lease agreement.

(2) Claims for settlement of a lease shall include a lease agreement signed by both the employee and the lessor, and shall be itemized and submitted within nine months following the new reporting date.

(b) If an employee is required under 599.714.1(a) to change his/her place of residence and such notice to the employee is insufficient to provide the employee the notice period required by a month to month rental agreement, reimbursement may be claimed for the number of days penalty paid by the employee to a maximum of 30 calendar days.

(1) Reimbursement shall not be allowed for days that the employee failed to notify the landlord after notification by the employer of the reassignment.

(2) Claims shall be accompanied by a copy of the rental agreement, an itemized receipt for the penalty, and the name and address of the individual or company to which the rental penalty has been paid.

(c) No reimbursement shall be made for forfeiture of cleaning or security deposits, or for repair, replacement, or damages of rental property.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.718.1 Expenses for Moving Household Effects

(a) For the purpose of these regulations, household or personal effects include items such as furniture, clothing, musical instruments, household appliances, food, and other items which are usual or necessary for the maintenance of one household.

(b) Household effects shall not include items connected to a for profit business, items from another household, items that are permanently affixed to the property being vacated or items that would normally be discarded or recycled.

(c) At the discretion of the appointing power, other items may be considered household effects based on a consideration of the estimated cost of the move and a review of the items listed on the inventory. Expenses related to moving items other than those described in (a) that have not been approved by the appointing power shall be the responsibility of the employee.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code, Reference: Section 19841, Government Code.

599.719.1 Reimbursement for Moving Household Effects

Reimbursement shall be allowed for the cost of moving an employee's effects either via commercial household goods carrier or by the employee. Reimbursements under this rule shall not exceed the cost of moving the employee's household goods from the old residence to the new headquarters plus 50 miles unless the appointing authority determines that a longer move is in the best interest of the State. Any additional expense associated with an interstate or intercountry move shall be approved in advance by the appointing power. No reimbursement will be allowed for the hiring of casual labor.

(a) When the employee retains a commercial mover, reimbursement for actual and necessary expenses incurred by a commercial mover under this article for the packing, insurance, one pickup, transportation, storage-in-transit (not including warehouse handling charges except when required by interstate tariffs), one delivery, unpacking, and installation at the new location of an employee's household effects shall be allowed subject to the following:

(1) Weight of household effects for which expenses may be reimbursed shall not exceed 5,000 kilograms (11,000 pounds).

(2) Duration of storage-in-transit for which charges may be reimbursed shall not exceed 60 calendar days unless a longer period of storage is approved in advance by the appointing authority based on hardship to the employee.

(3) Rates at which reimbursement is allowed shall not exceed the minimum rates, at the minimum declared valuation, established by the California Public Utilities Commission for household goods carriers, unless a higher rate is approved by the Department of General Services.

(4) Cost of insurance for which reimbursement is allowed shall not exceed the cost of insurance coverage at \$2.00 valuation for each pound of household effects shipped by household goods carrier.

(5) Claims for exceptions to the 11,000 pounds statutory limit will be considered by the appointing authority up to a maximum of 23,000 pounds, only when it has been determined that every reasonable effort had been made to conform to the limit. Exceptions to the number of pick-ups and deliveries may be made by the appointing power when it is reasonably necessary and in the best interest of the state.

(b) When the employee does not retain a commercial mover, reimbursement shall be allowed as follows for expenses related to the movement by the employee of his/her household effects in a truck or trailer.

(1) Rental of a truck or trailer from a commercial establishment. When not included in the truck rental rate, the cost of gasoline, rental of a furniture, dolly, packing cartons and protective pads will be reimbursed. If the total costs exceed \$1,000 the claim must be accompanied by at least one written commercial rate quote. Reimbursement will be made at the rate (including gasoline) which results in the lowest cost; or

(2) Mileage reimbursement at the rates provided in Section or 599.631.1 (b) for noncommercial privately-owned motor vehicles used in transporting the employee's household effects.

(3) Reimbursement for more than one trip by the method described in (b)(1) or (2) above may be allowed if the employee's agency has determined that the total cost would be less than the cost of movement by a commercial household goods carrier.

(c) If household goods are moved exclusively in the employee's personal vehicle, reimbursement for mileage may be claimed at the State mileage rate. No other mileage or moving expense shall be allowed.

(d) All claims for the reimbursement of the movement of household goods require receipts. Unless an exception is granted by the appointing authority, claims shall be submitted no later than 2 years and 60 days from the effective date of appointment or 15 days prior to voluntary separation, whichever is first.

NOTE: Authority cited: Sections 19815.4(d), 19816, and 19820, Government Code. Reference: Section 19841, Government Code.

599.720.1 Reimbursement for Movement of a Mobile Home

For the movement of a mobile home which contains the household effects of an officer or employee, and has served as the employee's residence at the previous location at the time of notification of relocation, reimbursement will be allowed as follows:

(a) Where transportation of the trailer coach is by a commercial mobile home transporter and receipts are submitted:

(1) For tolls, taxes, charges, fees, or permits fixed by the State or local authority required for the transportation or assembly of trailer coaches actually incurred by the employee.

(2) Charges for disassembly and assembly of the trailer, including but not limited to, disassembly and assembly of trailer, skirts, awnings, porch, the trailer coach itself and other miscellaneous documented, itemized expenses related to the dissolution of the old household and/or the establishment of the new household, up to \$2,500 unless an exception is approved by the appointing power.

(3) Reimbursement will be allowed for the actual cost supported by voucher of rental and installation of wheels and axles necessary to comply with the requirements of Chapter 5, Article 1 of the California Vehicle Code.

(4) Three competitive bids shall be obtained and reimbursement will be approved at the lowest bid. Based on information documenting the attempt to obtain three bids as provided by the employee, the appointing power may waive the three bid requirement.

(5) Reimbursement received under this section precludes any additional reimbursement for miscellaneous expenses under Section 599.715.1.

(6) Movement of the trailer coach at rates not exceeding the minimum rates established by the California Public Utilities Commission for mobile home transporters:

(7) Charges at P.U.C. minimum rates to obtain permits identified above;

(8) Storage-in-transit for up to 60 calendar days at P.U.C. minimum rates, unless an extension is approved by the appointing authority.

(b) Where transportation of the coach is by the employee, expenses may be claimed for a one-way trip by submitting gasoline receipts.

(c) Reimbursement will not be allowed for:

(1) Purchase of parts and materials except for those items necessary to comply with minimum requirements of the California Administrative Code, Title 25, Chapter 5.

(2) Repairs including tires and tubes, and breakdown in transit.

(3) Costs associated with maintenance or repair of the trailer coach.

(4) Costs for separate shipment of household effects by a household goods carrier unless that is determined to be the most economical method of transport.

(5) Costs associated with the movement or handling of permanent structures.

(d) All claims related to the movement of a trailer coach and the household goods therein require receipts and shall be submitted no later than 2 years and 60 days from the effective date of appointment, or 15 days prior to voluntary separation, whichever is first. No extensions will be granted:

NOTE: Authority cited: Sections 19815.4(d), 19816, and 19820, Government Code. Reference: Section 19841, Government Code.

599.722.1 Relocation Subsistence Reimbursement and Mileage

(a) If eligible under Section 599.714(a), an officer or employee shall be reimbursed for actual lodging, supported by a receipt, and meal and incidental expenses in accordance with and not to exceed the rate established in Section 599.619(a)(1) and (2), while locating a permanent residence at the new location. Employees who do not furnish receipts for lodging may be reimbursed for meals only in accordance with 599.619(a). A permanent residence is typically an abode that is purchased, or rented on a monthly basis, of a type that provides long-term living accommodations, where any utilities are hooked up (gas, electric, cable, phone), and mail is delivered.

(1) Reimbursement may be claimed for up to 60 days, except an extension of up to 30 days may be granted when the appointing power has determined in advance that the delay of change of residence is a result of unusual and unavoidable circumstances that are beyond the control of the officer or employee. The maximum reimbursement to be received by said officer, or employee shall not exceed the equivalent dollar amount of 60 days of full meals, incidentals, and receipted lodging.

(2) Interruptions in relocation caused by sick leave, vacation, or other authorized leaves of absence shall be reimbursable at the option of the employee providing the employee remains at the new location and is actively seeking a permanent residence.

(3) The relocation subsistence claim shall terminate immediately upon establishment of a permanent residence. The appointing power shall determine when a permanent residence has been established.

(4) Partial days shall count as full days for the purpose of computing the 60-day period.

(b) Upon approval of the Appointing Power, meals and/or lodging expenses, for up to fourteen days, arising from trips to the new location for the sole purpose of locating housing shall be reimbursed in accordance with Section 599.619(a)(1) and (2), or 599.619(c)(1) or 599.619(d). Claims for reimbursement of meals/lodging expenses in this item are limited to those incurred after receipt of formal written authorization for relocation and prior to the effective date of appointment. The period claimed shall be included in the computation of the 60-day relocation period.

(c) Reimbursement for travel from the old residence to the new headquarters may be claimed one way one time and shall not exceed the mileage rate allowed in 599.631(a).

Note: Authority cited: Section 3539.5, Government Code. Reference: Section 19841, Government Code.

599.724.1 Payment of Claims for Moving and Relocation Expenses

(a) The Department of Personnel Administration shall be responsible for prescribing any specific procedures necessary for effective and economical operation of this article. Claims shall be made on authorized forms, scheduled in the normal manner and submitted through regular channels to the State Controller for payment. All claims must be substantiated by invoices, receipts, or other evidence for each item claimed.

(b) Agencies may contract directly with the carrier for movement of household effects of officers and employees at state expense, subject to the same restrictions as if the shipment was arranged by the officer or employee and reimbursed by the State.

(c) If the change in residence results in the salary of the officer or employee being paid by a different appointing power, all allowable moving and relocation expenses shall be paid by the new appointing power except where the old appointing power agrees to pay all or part of the expenses allowable under this Article.

(d) Each department shall be responsible for insuring that upon notice to the employee of an impending move a copy of these rules shall be given to the officer or employee.

(e) When exceptions have been granted by an appointing authority, the written justification of those exceptions shall be maintained with the applicable claims.

NOTE: Authority cited: Sections 19815.4(d), 19816, and 19820, Government Code, Reference: Section 19841 and 19842, Government Code.

599.619 Reimbursement for Meals and Lodging

The employee on travel status shall be reimbursed actual expenses for receipted lodging, and for meals and incidentals as provided in this section, unless directed to travel under the provisions of 599.624.1. Lodging and/or meals provided by the State or included in hotel expenses or conference fees, or in transportation costs, such as airline tickets, or otherwise provided shall not be claimed for reimbursement. Snacks and continental breakfasts, such as rolls, juice, and coffee, are not considered to be meals. The circumstances of travel will determine the rate allowed.

(a) Short-term Travel. Reimbursement for short-term subsistence will be authorized only when the traveler incurs expenses arising from the use of reasonable, moderately priced commercial lodging and meal establishments, such as hotels, motels, bed and breakfast inns, campgrounds, restaurants, cafes, diners, etc. that cater to the general public. Employees who stay with friends or relatives may claim meals only in accordance with the rates and time frames set forth below. Lodging receipts are required. The short-term rate is intended for trips of such duration that weekly or monthly rates are not obtainable and will be discontinued after the 30th consecutive day assigned to one location unless an extension has been previously documented and approved by the appointing power. In extending short-term travel, the appointing power shall consider the expected remaining length of travel assignment.

(1) In computing reimbursement for continuous short-term travel of more than 24 hours and less than 31 consecutive days, the employee will be reimbursed for actual costs up to the maximum allowed for each meal, incidental, and lodging expense for each complete 24 hours of travel, beginning with the traveler's time of departure and return, as follows:

(A) On the first day of travel on a trip of 24 hours or more:

Trip begins at or before 6 a.m. : breakfast may be claimed on the first day

Trip begins at or before 11 a.m.: lunch may be claimed on the first day

Trip begins at or before 5 p.m.: dinner may be claimed on the first day

(B) On the fractional day of travel at the end of the trip of more than 24 hours:

Trip ends at or after 8 a.m.: breakfast may be claimed

Trip ends at or after 2 p.m.: lunch may be claimed

Trip ends at or after 7 p.m.: dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expense may be claimed or reimbursed more than once on any given date or 24 hour period.

(C) Reimbursement shall be for actual expenses, subject to the following maximum rates:

Meals:

Breakfast.....	\$ 6.00
Lunch.....	10.00
Dinner.....	18.00
Incidentals.....	6.00

Receipts are not required for regular short term travel meals.

Lodging:

Statewide, with receipts.....Actual up to \$79.00 plus tax

If lodging receipts are not submitted, reimbursement shall be for meals only at the rates and time frames set forth in this section.

(2) In computing reimbursement for continuous travel of less than 24 hours, actual expenses, up to the maximums in (C) above, will be reimbursed for breakfast and/or dinner and/or lodging in accordance with the following time frames:

Travel begins at or before 6 a.m. and ends at or after 9 a.m.: breakfast may be claimed

Travel begins at or before 4 p.m. and ends at or after 7 p.m.: dinner may be claimed

If the trip of less than 24 hours includes an overnight stay, receipted lodging may be claimed.

No lunch or incidentals may be reimbursed on travel of less than 24 hours.

(b) Long-term Travel. Reimbursement for long-term meals and receipted lodging will be authorized when the traveler incurs expenses in one location comparable to those arising from the use of commercial establishments catering to the long-term visitor. Meals and/or lodging provided by the State shall not be claimed for reimbursement. With approval of the appointing power and upon meeting the criteria in (3) below, an employee on long-term field assignment who is living at the long term location may claim either:

(1) \$24.00 for meals and incidentals and up to \$24.00 for receipted lodging for travel of 12 hours up to 24 hours; either \$24.00 for meals or up to \$24.00 for receipted lodging for travel less than 12 hours, or

(2) reimbursement for actual individual expense, substantiated by receipts for lodging, utility gas, and electricity, up to a maximum of \$1,130.00 per calendar month while on a long term assignment, and \$10.00 for incidentals, without receipts, for each period of 12 to 24 hours; \$5.00 for meals and incidentals for periods of less than 12 hours at the long term location.

(3) To claim expenses under either (1) or (2) above, the employee must meet the following criteria:

(A) The employee continues to maintain a permanent residence at the primary headquarters and

(B) The permanent residence is occupied by the employee's dependents, or

(C) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

(D) The employee must submit substantiating evidence of these conditions to the appointing power in accordance with its requirements.

(4) Employees who do not meet the criteria to claim (1) or (2) above may claim \$12.00 for meals and incidentals and \$12.00 for receipted lodging for every 12 to 24 hours at the long term location; \$12.00 for meals or \$12.00 receipted lodging for periods of less than 12 hours at the long term location.

(5) With the approval of the appointing power, the reimbursement of long term lodging may continue when the employee is away from the long term location on short term business travel or other absences from the location as approved by the appointing authority.

(c) Out-of-State Travel. Out-of-State travel is any kind of travel outside the State of California for the purpose of conducting business outside the State of California. For short-term out-of-state travel, employees will be reimbursed for actual lodging expenses, supported by receipt, and will be reimbursed for meal and incidental expenses as defined in section 599.619(a). Failure to furnish lodging receipts will limit reimbursement to meals only at the rates specified in (a). Long-term out-of-state travel will be reimbursed according to section 599.619(c).

(d) Out-of-Country Travel. For short-term out-of-country travel, employees will be reimbursed for actual lodging expenses, supported by a receipt, and will be reimbursed for actual meal and incidental expenses subject to maximum rates in accordance with the published Government meal and incidental rates for foreign travel for the dates of travel. Failure to furnish lodging receipts will limit reimbursement to meals only in accordance with the published Government meal and incidental rates for foreign travel. Long-term out-of-country travel will be reimbursed according to section 599.619(a) through (c).

(e) Exceptions to reimburse in excess of the maximum lodging rate cited in (a) of this rule may be granted by the appointing power only in an emergency, or when there is no lodging available at the State maximum rate or when it is cost effective. The appointing power shall document the reasons for each exception and shall keep this documentation on file for three calendar years from the date of exception.

NOTE: Authority cited: sections 3539.5, 19815.4(d), 19816 and 19820, Government Code. Reference: Sections 3527(b) and 11030, Government Code.

599.631 TRANSPORTATION BY PRIVATELY OWNED AUTOMOBILE

(a) Where the employee is authorized to use a privately owned automobile on official state business the reimbursement rate shall be up to 31 cents per mile. Claims for reimbursement for private vehicle expenses must include the vehicle license number and the name of each state officer, employee, or board, commission, or authority, member transported on the trip. No reimbursement of transportation expense shall be allowed any passenger in any vehicle operated by another state officer, employee, or member.

(1) Expenses arising from travel between home and headquarters or garage shall not be allowed, except as provided in 599.626(d)(2) or 599.626.1(c), regardless of the employee's normal mode of transportation.

(2) When a trip is commenced or terminated at a claimant's home on a regularly scheduled work day, the distance traveled shall be computed from either his or her residence or headquarters, whichever shall result in the lesser distance except as provided in 599.626.1(c).

(3) However, if the employee commences or terminates travel on a regularly scheduled day off, mileage may be computed from his or her residence.

(b) Where the employee's use of a privately owned automobile is authorized for travel to or from a common carrier terminal, and the automobile is not parked at the terminal during the period of travel, the employee may claim double the number of miles between the terminal and the employee's headquarters or residence, whichever is less, at a rate defined in section 599.631(a), while the employee occupies the automobile for the distance between the terminal and his or her residence or headquarters. If the employee commences or terminates travel one hour before or after his/her regularly scheduled work day, or on a regularly scheduled day off, mileage may be computed from his/her residence.

(c) All ferry, bridge, or toll road charges will be allowed with any required receipts.

(d) All necessary parking charges while on state business will be allowed, with any required receipts, for:

(1) Day parking on trips away from the headquarters office and employee's primary residence.

(2) Overnight parking on trips away from the headquarters and employee's primary residence, except that parking shall not be claimed if expense-free overnight parking is available.

(3) Day parking adjacent to either a headquarters office, a temporary job site, or training site, but only if the excluded employee had other reimbursable private or state automobile expenses for the same day. An employee may not prorate weekly or monthly parking fees.

(e) Gasoline, maintenance, and automobile repair expenses will not be allowed.

(f) The mileage reimbursement rates include the cost of maintaining liability insurance at the minimum amount prescribed by a law and collection insurance sufficient to cover the reasonable value of the automobile, less a deductible. When a privately owned automobile operated by a state officer, agent, or employee is damaged by collision or is otherwise accidentally damaged, reimbursement for repair or the deductible to a maximum of \$500.00 will be allowed if:

(1) The damage occurred while the automobile was used on official state business by permission or authorization of the employing agency; and

(2) The automobile was damaged through no fault of the state officer, agent, or employee; and

(3) The amount claimed is an actual loss to the state officer, agent, or employee, and is not recoverable directly from or through the insurance coverage of any party involved in the accident; and

(4) The loss claimed does not result from a decision of a state officer, agent, or employee not to maintain collision coverage; and

(5) The claim is processed in accordance with the procedures prescribed by the Department of Personnel Administration.

(g) Specialized Vehicles. An employee with a physical disability who must operate a motor vehicle on official state business and who can operate only specially equipped or modified vehicles may claim a rate of 24 cents per mile without certification. Where travel is authorized to and from a common carrier terminal, as specified in section 599.631(b) the employee may compute the mileage as defined in section 599.631(b). Supervisors approving these claims must determine the employee's need for the use of such vehicles.

AUTHORIZED RELOCATION EXPENSES

Per Diem - Employees may claim up to 60 days while at the new location until a new permanent residence is found. Specific per diem allowance for excluded employee are attached. Extensions of the per diem may be granted by the Department of Personnel Administration if the employee suffers unusual hardship. Requests for extensions must be submitted to the Relocation Liaison, on a Std. 256 prior to the expiration of the 60 day period. The Relocation Liaison will review the Std. 256 for completeness then forward to the Department of Personnel Administration.

Shipment of Household Goods - The State will pay for the packing, transportation, insurance, storage-in-transit, unpacking and installation of employee's household effects. The employer will issue the relocating employee a "Moving Service Authorization" which the employee will give to any licensed mover. The Moving Service Authorization authorizes the mover to bill the State directly. There is no actual dollar limitation, (the State only pays minimum tariff rates), however there is an 11,000 pound weight limit. If the mover estimates the weight of the household goods to be more than 11,000 pounds, the employee should immediately submit a Std. 256 with the mover's estimate to the Relocation Liaison. The Department of Personnel Administration may approve excess weight provided the employee requests the exception in advance of the actual move.

The State will not pay for the shipment of the following prohibited items:

- automobiles
- other motor vehicles
- farm tractor, implements and equipment
- trailers with or without other property
- boats
- all animals, livestock, or pets
- belongings which are not the property of the immediate family of the officer or employee
- belongings related to commercial enterprises engaged in by the officer or employee
- firewood, fuels

bricks, sand ceramic wall tile
wire fence or other building materials
wastepaper and rags

Storage in Transit - The State will pay for the storage of household goods for up to 60 days. Storage is limited to 11,000 pounds of household goods unless the excess weight has been previously approved by DPA. The storage company should bill the State directly using the authorization of the Moving Service Authorization. Miscellaneous items taken out of storage prior to the moving company delivering all household goods is not reimbursable and must be paid by the employee.

Sale of Residence - The State will pay for certain costs associated with the sale of the employee's dwelling which was his/her residence at the time of notification of the transfer.

Reimbursable costs are:

Brokerage Commission
Escrow fees
Title insurance
Prepayment penalties
Local taxes, charges or fees required to consummate the sale
Miscellaneous sellers costs up to \$200.00

Nonreimbursable costs are:

Seller's Points
Property tax
Repair work and re-inspection fees

Excluded employees have two years from the reporting date at the new headquarters to submit a claim for reimbursement of seller's costs. There is no extension of the time limit for Non-represented employees.

Settlement of a Lease - The State will pay for the settlement of a lease which was entered into prior to notification of the transfer. Claims for payment of the lease settlement must be submitted within 9 months from the reporting date at the new headquarters.

Movement of a Trailer Coach - The State will pay for the actual cost of transporting the mobile home to the new location plus up to \$2,500 for disassembly and assembly of the trailer. Request for reimbursement in excess of \$2,500 must be submitted to DPA on a Std. 256 prior to the move; approval will only be given for the lowest of three bids. Household goods must be shipped in the mobile home unless DPA approves a separate shipment.

Miscellaneous - There is a \$200.00 miscellaneous allowance with documentation and certification, which is intended to assist the employee in establishing the new household. This allowance should be used to pay utility installation fees, appliance hook-up fees and the like. It is appropriate to use this allowance for cable hook-up. This allowance may not be used to satisfy deposit requirements. The allowance may not be claimed if moving a mobile home; hook-up, etc., are included in the mobile home set-up charge.

Mileage - The employee may be reimbursed 24 cents per mile for one vehicle to make one one-way trip between the old residence and the new residence. Anything over locating cents is considered taxable income.

Private car mileage for the purpose of locating housing at the new location is not reimbursable.

EXPENSES INCURRED PRIOR TO THE OFFICIAL TRANSFER CANNOT BE CLAIMED.

[illegible]

THREATS AGAINST PEACE OFFICERS
Certification Claim Form
Instructions

FORM
FAM-27

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form TAP-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form TAP-1, line (11).
- (14) Filing Deadline. Initial Claims of Ch. 1249/92 and 666/95. If the reimbursement claim for 1995-96 or 1996-97 is filed after September 1, 1998, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- Filing Deadline. Annually Thereafter. If the reimbursement claim is filed after November 30 following the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (25) for the reimbursement claim e.g. TAP-1, (03), means the information is located on form TAP-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect costs percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND ONE COPY OF FORM FAM-27, AND ONE COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursement Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursement Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

MANDATED COSTS THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY					FORM TAP-1
(01) Claimant		(02) Type of Claim		Fiscal Year	
		Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		19__ - 19__	
(03) Number of peace officers relocated in the fiscal year of claim					
Direct Costs					
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Employee Reimburse ment	(e) Total
1. Moving and Relocation Expenses (7/1/95 - 12/31/95)					
2. Moving and Relocation Expenses (1/1/96 - Present)					
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate				[From J-380 or J-580]	%
(07) Total Indirect Costs				[Line (06) x (line (05)(e) - < line (05)(c) + line (05)(d) >)]	
(08) Total Direct and indirect Costs				[Line (05)(d) + line (07)]	
Cost Reduction					
(09) Less: Offsetting Savings, if applicable					
(10) Less: Other Reimbursements, if applicable					
(11) Total Claimed Amount				[Line (08) - (Line (09) + Line (10))]	

THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY Instructions	FORM TAP-1
--	-----------------------------

- (01) Enter the name of the claimant.
- (02) **Type of Claim.** Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form TAP-1 must be filed for a reimbursement claim. Do not complete form TAP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%, do not complete form TAP-1. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form TAP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of peace officers relocated in the fiscal year of claim due to credible threats.
- (04) **Reimbursable Components.** For each reimbursable component, enter the totals from form TAP-2, line (05) columns (d), (e), and (f) to form TAP-1, block (04) columns (a), (b), and (c) in the appropriate row. Total the row.
- (05) **Total Direct Costs.** Total columns (a) through (d).
- (06) **Indirect Cost Rate.** Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.
- (07) **Total Indirect Costs.** Enter the result of multiplying the Indirect Cost Rate, line (06) by the Total Direct Costs, line (05)(d) reduced by the sum of Contracted Services, line (05)(c) and Employee Reimbursement, line (05)(d).
- (08) **Total Direct and Indirect Costs.** Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).
- (09) **Less: Offsetting Savings, if applicable.** Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) **Less: Other Reimbursements, if applicable.** Enter the amount of other reimbursements received from any source, including but not limited to, service fees collected, federal funds, and other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) **Total Claimed Amount.** Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

MANDATED COSTS THREATS AGAINST PEACE OFFICERS COMPONENT/ACTIVITY COST DETAIL					FORM TAP-2	
(01) Claimant						
(03) Reimbursable Components: Check only one box per form to identify the component being claimed.						
<input type="checkbox"/> Moving and Relocation Expenses (7/1/95) - 12/31/95)						
<input type="checkbox"/> Moving and Relocation Expenses (1/1/96 - Present)						
(04) Description of Expenses: Complete columns (a) through (f)				Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Material and Supplies	(f) Contracted Services	(g) Employee Reimburse ment
(05) Total <input style="width: 50px;" type="text"/> Subtotal <input style="width: 50px;" type="text"/> Page: _____ of _____						

THREATS AGAINST PEACE OFFICERS COMPONENT/ACTIVITY COST DETAIL Instructions	FORM TAP-2
---	-----------------------------

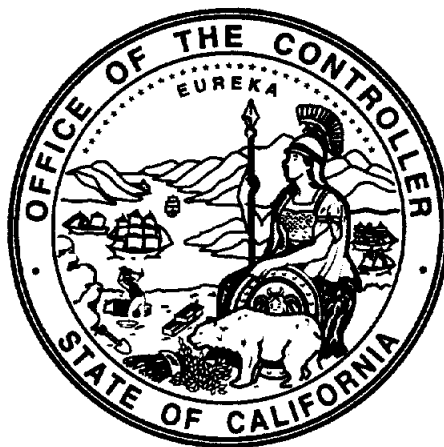
- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form TAP-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), list separately costs associated with each officer's relocation. Enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contracted services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub-object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries				
Material and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates			Itemized Cost of Services Performed		Invoices
Employee Reimbursement	Name of Peace Officer	Date of Receipt of Notification of Threat	Date Moving and Relocation Expenses Were Incurred				Amount of Reimbursement	Invoices

- (05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form TAP-1, block (04) columns (a), (b), and (c) in the appropriate row.

MANDATED COST MANUAL FOR SCHOOL DISTRICTS

STATE OF CALIFORNIA



KATHLEEN CONNELL
STATE CONTROLLER

FOREWORD

The claiming instructions contained in this manual are issued for the sole purpose of assisting claimants with the preparation of claims for submission to the State Controller's Office. These instructions have been prepared based upon interpretation of the State of California statutes, regulations, and parameters and guidelines adopted by the Commission on State Mandates. Therefore, unless otherwise specified, these instructions should not be construed in any manner to be statutes, regulations, or standards.

If you have any questions concerning the enclosed material, write to the address below or call the Local Reimbursements Section at (916) 324-5729.

State Controller's Office
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Prepared by the State Controller's Office
Updated September 28, 2001

TABLE OF CONTENTS

SECTION 1 Filing A Claim	Page
1. Introduction	1
2. Types of Claims	1
3. Minimum Claim Amount	3
4. Eligibility of Costs	3
5. Cost Elements of a Claim	4
6. Federal and State Funding Sources	12
7. Governing Authority	12
8. Payment of Claim by State Controller's Office	12
9. Audit of Claim by State Controller's Office	12
10. Claim Forms and Instructions	13

SECTION 2 State Mandated Cost Programs

Program Name	Chapter/Statute	Program Number
Absentee Ballots	Ch. 77/78	170
AIDS Prevention Instruction	Ch. 818/91	123
American Government Course Document Requirements	Ch. 778/96	179
Annual Parent Notification II	Ch. 448/75	189
Caregiver Affidavits	Ch. 98/94	172
Charter Schools	Ch. 781/92	140
Collective Bargaining	Ch. 961/75	11
Criminal Background Checks	Ch. 588/97	183
Emergency Procedures: Earthquakes and Disasters	Ch. 1659/84	75
Expulsion of Pupils	Ch. 1253/75	91
Financial and Compliance Audits	Ch. 36/77	192
Graduation Requirements	Ch. 498/83	26
Habitual Truant	Ch. 1184/75	166
Health Benefits for Survivors of Peace Officers and Firefighters	Ch. 1120/96	198
Health Fee Elimination	Ch. 1/84	29
Immunization Records	Ch. 1176/77	32
Interdistrict Attendance Permits	Ch. 172/86	148
Interdistrict Transfer Request: Parent's Employment	Ch. 172/86	149
Intradistrict Attendance	Ch. 161/93	153

TABLE OF CONTENTS

(continued)

SECTION 2 State Mandated Cost Programs (continued)

Program Name	Chapter/Statute	Program Number
Investment Reports	Ch. 783/95	169
Juvenile Court Notices II	Ch. 1423/84	155
Law Enforcement Agency Notification	Ch. 1117/89	157
Law Enforcement Sexual Harassment Training	Ch. 126/93	194
Mandate Reimbursement Process	Ch. 486/75	42
Notification of Truancy	Ch. 498/83	48
Notification to Teachers: Pupils Subject to Suspension or Expulsion	Ch. 1306/89	150
Open Meetings Act II	Ch. 641/86	201
Parent Classroom Visits	Ch. 1284/88	154
Peace Officers Procedural Bill of Rights	Ch. 465/76	186
Physical Education Reports	Ch. 640/97	195
Physical Performance Tests	Ch. 975/95	173
Pupil Classroom Suspension: Counseling	Ch. 965/77	151
Pupil Exclusions	Ch. 668/78	165
Pupil Health Screenings	Ch. 1208/76	139
Pupil Residency Verification and Appeals	Ch. 309/95	182
Pupil Suspensions, Expulsions, and Expulsion Appeals	Ch. 1253/75	176
Removal of Chemicals	Ch. 1107/84	57
School Accountability Report Cards	Ch. 1463/89	171
School Bus Safety II	Ch. 624/92	184
School Crimes Reporting II	Ch. 1607/84	190
School District of Choice: Transfers and Appeals	Ch. 160/93	156
School Site Councils and Brown Act Reform	Ch. 1138/93	199
Schoolsite Discipline Rules	Ch. 87/86	146
Scoliosis Screening	Ch. 1347/80	58
Threats Against Peace Officers	Ch. 1249/92	162

SECTION 3 Appendix

- A State Mandates Apportionment System
- B State of California Travel Expense Guidelines
- C Government Code Sections 17500 - 17616

FILING A CLAIM

1. Introduction

The law in the State of California provides for the reimbursement of costs incurred by local agencies and school districts for costs mandated by the State. Costs mandated by the State means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office (SCO). Claims for on-going programs are filed annually by January 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A penalty is assessed for late claims. The SCO may audit the records of any local agency or school district to verify the actual amount of mandated costs and may reduce any claim which is excessive or unreasonable.

When a program has been reimbursed for three or more years, the Commission On State Mandates (COSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the implicit price deflator. Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the implicit price deflator and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

2. Types of Claims

A claimant may file a reimbursement claim for mandated costs incurred during the previous fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. For mandates included in SMAS, a claimant who had established a base year entitlement would automatically be reimbursed by the SCO for the mandate.

All claims received by the SCO will be reviewed to verify costs. Adjustments to the claims will be made if the amounts claimed are determined to be excessive, improper or unreasonable. Claims must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the "Cost Elements of a Claim" section of this manual. The certification on Form FAM-27 must be signed and dated by the entity's authorized representative in order for the SCO to make payment on the claim.

A. Reimbursement Claim

A reimbursement claim is defined by Government Code Section (GC §) 17522 as any claim for costs incurred by a local agency or school district and filed with the SCO against an appropriation made for the purpose of paying the claim.

- A claimant may file an annual reimbursement claim by January 15 following the fiscal year in which costs were incurred for an on-going program. A reimbursement claim must detail the costs actually incurred for a fiscal year. The claim must include supporting documentation to substantiate the costs claimed.
- Prior to January 1, 1990, if a claimant submitted an otherwise valid reimbursement claim after the deadline, the Controller would have paid the claim in an amount equal to 80 percent of the amount that would have been paid had the claim been timely filed. Any reimbursement claim submitted more than one year after the deadline would not be paid.
- After January 1, 1990, the late penalty provision was changed by Chapter 589/89. Any reimbursement claim with a filing deadline that is after January 1, 1990, will be reduced by 10 percent of the approved costs, but not to exceed \$1,000 if it is filed after the deadline. Any reimbursement claim submitted more than one year after the deadline will not be paid.
- As added by Chapter 643/99, on October 10, 1999, all initial claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

B. Estimated Claim

An estimated claim is defined by GC § 17522 as any claim filed with the SCO during the fiscal year in which the mandated costs are to be incurred by the local agency or school district against an appropriation made to the SCO for the purpose of paying those costs.

- A claimant may file an estimated claim for mandated costs to be incurred during the fiscal year. Estimated claims are due by January 15 of the fiscal year in which the costs are to be incurred or by a date specified in the claiming instructions. After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. The reimbursement claim must detail the actual costs incurred for the fiscal year in which the estimated claim was filed. If actual costs are greater than or less than the estimated claim, the balance is either the amount due to the claimant or due from the claimant.

C. Entitlement Claim

An entitlement claim is defined by GC § 17522 as any claim filed by a local agency or school district with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandate that has been included in SMAS. School mandates included in SMAS are listed in Appendix A.

Once a mandate has been included in SMAS and the claimant has established a base year entitlement, the claimant will receive automatic payments from the SCO for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the COSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

- A base year entitlement is determined by computing an average of the claimant's costs for fiscal years 1982-83, 1983-84, 1984-85 or any three consecutive years thereafter. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years which comprise the base year. The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to

establish a base year entitlement. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

Claims should be rounded to the nearest dollar. Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary). Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

3. Minimum Claim Amount

GC Section 17564 provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds two hundred dollars (\$200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds \$200, even if the individual school district's, direct service district's, or special district's claims do not each exceed \$200. The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the SCO, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim.

4. Eligibility of Costs

Unless specified in the statutes, regulations, or parameters and guidelines, the determination of allowable and unallowable costs for mandates is based on generally accepted accounting principles. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the COSM. The SCO determines allowable reimbursable costs, subject to amendment by the COSM, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

- The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
- The cost is allocable to a particular cost objective.
- The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that, for the purpose of claiming mandated costs, are unallowable and should not be claimed on the claim forms unless specified as reimbursable under the program. These expenses include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, and general education.

5. Cost Elements of a Claim

Claims for reimbursement of mandated costs are comprised of allowable costs that are either direct or indirect. Because each mandate is unique, the cost element guidelines in this chapter are provided as a general reference. If the requirements of a specific mandate differ from these cost guidelines, the requirements outlined under the specific mandate shall take precedence.

A. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Costs that are typically classified as direct costs are:

Table 1 Annual Billable Hours

	Days	Hours Per Day	Total Hours
Gross Hours	365	8	2,920
Weekends	104	8	(832)
Holidays	11	8	(88)
Vacation	14	8	(112)
Sick Leave, Misc.	11	8	(88)
Annual Billable Hours			1,800

- As illustrated in Table 1, a claimant may use 1,800 hours for a full-time employee. If a claimant uses an amount less than 1,800 hours as annual billable hours, a computation of how these hours were computed must be included with the claim.
- Compensation of employees for time devoted specifically to the execution of the mandate.
- Cost of materials acquired, consumed, or expended specifically for the purpose of the mandate.
- Services furnished specifically for the mandate by other entities.

(1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may in-lieu of reporting actual compensation and fringe benefits use an hourly rate:

- Compute a billable hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a billable hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual billable hours. Annual billable hours equal the gross annual hours less non-work hours.

Table 2 Annual Billable Rate, Salary + Benefits Method

Formula:	Description:
$[(EAS + \text{Benefits}) \div ABH] = ABR$	EAS = Employee's Annual Salary
	ABH = Annual Billable Hours
$[(\$26,000 + \$7,750) \div 1,800 \text{ hrs}] = \18.75	ABR = Annual Billable Rate

- As illustrated in Table 2, if you assume an employee's compensation was \$26,000 and \$7,750 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the annual billable rate would be \$18.75.

- (b) A claimant may also compute the annual billable rate by using the "Percent of Salary Method."

Table 3 Annual Billable Rate, Percent of Salary Method

Example:		
Step 1: <i>Fringe Benefits as a Percent of Salary</i>		Step 2: <i>Annual Billable Rate</i>
Retirement	15.00 %	Formula: $[(EAS \times (1 + FBR)) \div ABH] = ABR$ $[(\$26,000 + (1.2698)) \div 1,800] = \18.75
Social Security	6.30	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
Total	29.80 %	
Description:		
EAS = Employee's Annual Salary		ABH = Annual Billable Hours
FBR = Fringe Benefit Rate		ABR = Annual Billable Rate

- As illustrated in Table 3, both methods produce the same annual billable rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to employees during periods of authorized absences (i.e., annual leave, sick leave, etc.) and employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at the higher level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The number of hours in excess of normal expected hours are not reimbursable.

(2) Materials and Supplies

Only those materials and supplies not included in the overhead rate and used exclusively for the mandated activity are reimbursable under this cost element. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the dollar amount claimed as a cost. Material and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity and costs. Purchases in excess of reasonable quality, quantity and costs are not reimbursable. Materials and supplies that are withdrawn from inventory must be charged to the mandated activity based upon a recognized method of pricing, consistently applied.

(3) Contracted Services

For each of the activities performed, the claimant must list the name of the consulting firm that was contracted with to provide the service and describe the specific mandated activities performed by the consultant. The claimant must also provide the inclusive dates when the service was performed, the number of hours spent to perform the mandate, and the consultant's hourly billing rate. The hourly billing rate shall not exceed the rate specified in the claiming instructions for the mandated program. The consultant's statement, which includes an itemized list of costs for services performed, must accompany the claim.

(4) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the claiming instructions for a particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. For each of the activities performed, the claimant must identify the equipment that was rented, the time period for which the equipment was rented and the cost of the rental.

(5) Capital Outlays

Capital outlays for land, building, equipment, furniture and fixtures may be claimed only if the claiming instructions specify them as allowable for the program. If the capital outlays are allowable, the claiming instructions for the mandated program will specify the basis for the reimbursement.

(6) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of local jurisdictions, except for programs which must be reimbursed in accordance with the State Board of Control travel standards (Refer to Appendix B, State of California Travel Expense Guidelines, for current rates.). For each activity performed, the claimant must identify the purpose of the trip, the name and address of the person incurring the expense, the date and time of departure and return for each trip, a description of each expense claimed, the cost of commercial transportation or number of private auto miles traveled, and amount of tolls and parking with receipts over \$10.00.

(7) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

B. Indirect Cost

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases which produce an equitable result in relation to the benefits derived by the mandate.

(1) Indirect Costs for Schools

School districts and county superintendents of schools may claim indirect costs incurred for mandated costs. For fiscal years prior to 1986-87, school districts and county superintendents of schools may use the Department of Education Form Nos. J41A or J-73A, respectively, applicable to the fiscal year of the claim. The rate, however, must not be applied to items of direct costs claimed in complying with the mandate if those same costs are included in cost centers identified as General Support (i.e., EDP Codes 400, 405, 410 in Column 3). For the 1986-87 and subsequent fiscal years, school districts and county superintendents of schools may use the Annual Program Cost Data Report, Department of Education Form Nos. J-380 or J-580, respectively, applicable to the fiscal year of the claim.

The amount of indirect costs the claimant is eligible to claim is computed by multiplying the rate by direct costs. When applying the rate, multiply the rate by direct costs not included in total support services EDP No. 422 of the J-380 or J-580. If there are any exceptions to this general rule for applying the indirect cost rate, they will be found in the individual mandate instructions.

(2) Indirect Cost Rate for Community Colleges

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

- The elimination of unallowable costs from the expenses reported on the financial statements.
- The segregation of the adjusted expenses between those incurred for direct and indirect activities.
- The development of a ratio between the total indirect expenses and total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies, and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those indirect costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employee performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Services, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher expense percentage is allowable if the college can support its allocation basis.

The rate, derived by determining the ratio of total indirect expenses and total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration	6000					
Academic Administration	301	2,941,386	105,348	2,836,038	0	2,836,038
Course Curriculum & Develop.	302	21,595	0	21,595	0	21,595
Instructional Support Service	6100					
Learning Center	311	22,737	863	21,874	0	21,874
Library	312	518,220	2,591	515,629	0	515,629
Media	313	522,530	115,710	406,820	0	406,820
Museums and Galleries	314	0	0	0	0	0
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300	1,679,596	54,401	1,625,195	0	1,625,195
Other Student Services	6400					
Financial Aid Administration	321	391,459	20,724	370,735	0	370,735
Health Services	322	0	0	0	0	0
Job Placement Services	323	83,663	0	83,663	0	83,663
Student Personnel Admin.	324	289,926	12,953	276,973	0	276,973
Veterans Services	325	25,427	0	25,427	0	25,427
Other Student Services	329	0	0	0	0	0
Operation & Maintenance	6500					
Building Maintenance	331	1,079,260	44,039	1,035,221	0	1,035,221
Custodial Services	332	1,227,668	33,677	1,193,991	0	1,193,991
Grounds Maintenance	333	596,257	70,807	525,450	0	525,450
Utilities	334	1,236,305	0	1,236,305	0	1,236,305
Other	339	3,454	3,454	0	0	0
Planning and Policy Making	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	341	0	0	0	0	0
Fiscal Operations	342	634,605	17,270	617,335	553,184	(a) 64,151
Subtotal		\$32,037,201	\$1,856,299	\$30,180,902	\$1,118,550	\$29,062,352

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Administrative Services	343	\$1,244,248	\$219,331	\$1,024,917	\$933,494	(a) \$91,423
Logistical Services	344	1,650,889	126,935	1,523,954	1,523,954	0
Staff Services	345	0	0	0	0	0
Noninstr. Staff Benefit & Incent.	346	10,937	0	10,937	0	10,937
Community Services	6800					
Community Recreation	351	703,858	20,509	683,349	0	683,349
Community Service Classes	352	423,188	24,826	398,362	0	398,362
Community Use of Facilities	353	89,877	10,096	79,781	0	79,781
Ancillary Services	6900					
Bookstores	361	0	0	0	0	0
Child Development Center	362	89,051	1,206	87,845	0	87,845
Farm Operations	363	0	0	0	0	0
Food Services	364	0	0	0	0	0
Parking	365	420,274	6,857	413,417	0	413,417
Student Activities	3663	0	0	0	0	0
Student Housing	67	0	0	0	0	0
Other	379	0	0	0	0	0
Auxiliary Operations	7000					
Auxiliary Classes	381	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	382	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(05) Total		\$38,608,398	\$3,092,778	\$35,515,620	\$3,575,998	\$31,939,622
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				11.1961%		
(07) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						

C. Offset Against Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from school district funds is eligible for reimbursement under the provisions of GC § 17561.

Example 1:

As illustrated in Table 5, this example shows how the "Offset Against State Mandated Claims" is determined for school districts receiving block grant revenues not based on a formula allocation. Program costs for each of the situations equals \$100,000.

Table 5 Offset Against State Mandates, Example 1

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

* School district share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims is the amount of actual local assistance revenues which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is \$2,500.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

Example 2:

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for school districts receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approved costs.

Table 6 Offset Against State Mandates, Example 2

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

** School district share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

6. Federal and State Funding Sources

The listing in Appendix C is not inclusive of all funding sources that should be offset against mandated claims but contains some of the more common ones. State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

7. Governing Authority

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described by the federal guideline entitled "Cost Principle and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," A-87.

8. Payment of Claim by State Controller's Office

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the SCO.

9. Audit of Claim by State Controller's Office

The SCO has the authority to audit the records of a claimant and may reduce any claim which is determined by the SCO to be excessive or unreasonable. The claimant has the responsibility of retaining, for a period of two years after the end of the calendar year in which the reimbursement claim is filed or last amended, all supporting documents (books of original entry, general and subsidiary ledgers, purchase orders, invoices, canceled warrants and payroll records). In those instances where no funds are appropriated for the program for the fiscal year which the claim is made, the time for the SCO to initiate an audit commence to run from the date of initial payment of the claim. The claimant also has the responsibility of organizing the claim, supporting work papers and source documents in a manner which provides the auditor with a clear audit trail from the claim to supporting documents.

10. Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The SCO will revise the manual and claim forms as necessary.

A. Form-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than two years after the calendar year in which the reimbursement claim is filed or last amended.

B. Form-1, Claim Summary

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

Community colleges have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from Office of Management and Budget Circular A-21) or form FAM-29C.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the county. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment.

ABSENTEE BALLOTS

1. Summary of Chapters 77/78 and 920/94

Elections Code § 3003, as added and amended by Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, requires that absentee ballots be available to any registered voter without the prerequisite of certain conditions as required under prior law.

On June 17, 1981, the Board of Control, predecessor to the Commission on State Mandates, determined that Chapter 77, Statutes of 1978, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county board of education, or community college, that administers an election program and incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1996-97 and 1997-98, may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of two or more districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline**A. Initial Claims**

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the 1996/97 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. If the reimbursement claim is filed after the deadline of June 17, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursement

Eligible claimants will be reimbursed for costs associated with an increase in absentee ballot filings using one of the recommended methods listed below.

Methods 1, 2, and 3, are intended for use where a school district or county board of education election is done by the county election official and billed to the district. Method 1 is the simplest and is applicable when the county election official does all calculations and provides a billing which distinguishes the reimbursable amount and the non-reimbursable amount billed.

Method 2 is under the assumption that the percentage increase in absentee ballots is uniform throughout the county and uses county-wide figures to determine the percentage of reimbursable costs.

Method 3 is more complex and requires the school district or county board of education to have data on the number of ballots and absentee ballots filed in the district. This method requires the collection of more data which, may or may not be readily available.

Method 4 is the most complex and is intended for use where school districts or county boards of education do their own elections and have the information on the number of ballots and absentee ballots as well as the per-ballot cost information needed for this method.

A. Method 1

If the county election official determines the claimant's pro rata share of reimbursable costs and reports these costs in a separate bill or as a line item on a bill, the claimant may claim the amount paid to the county for the reimbursable costs.

B. Method 2

- (1) Obtain data from the county election official on the number of reimbursable absentee ballots (n), the number of absentee ballots cast (z) for the fiscal year, and the amount billed to the school district or county board of education by the county for the total absentee ballot costs.

- (2) Calculate the Reimbursable Cost Percentage

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$

- (3) Calculate the Reimbursable Costs

$$\frac{p}{100} \cdot \text{Amount billed by county} = \text{Amount of Reimbursable Costs}$$

C. Method 3

- (1) Base Year Calculation (remains the same for all fiscal years claimed)
 - w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).

- x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x).

- (2) Calculation for Fiscal Year Claimed (compute for each fiscal year claimed)

- y) Number of ballots cast in the district in the fiscal year claimed (y).

- z) Number of absentee ballots cast in the district in the fiscal year claimed (z)

- (3) Formula for Calculating Number of Reimbursable Absentee Ballots Filed

$$z - \frac{(x - y)}{w} = \text{Number of Reimbursable Absentee Ballots (n)}$$

- (4) Calculation of Reimbursable Cost Percentage

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$

(5) Calculation of Reimbursable Costs

$$\frac{p}{100} \cdot \text{Amount billed by county} = \text{Amount of Reimbursable Costs}$$

D. Method 4

(1) Base Year Calculation (remains the same for all fiscal years claimed)

w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).

x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x)

(2) Calculation for Fiscal Year Claimed (compute for each claim)

y) Number of ballots cast in the district in the fiscal year claimed (y)

z) Number of absentee ballots cast in the district in the fiscal year claimed (z)

(3) Formula for Calculating Number of Reimbursable Absentee Ballots Filed

$$z - \frac{(x - y)}{w} = \text{Number of reimbursable absentee ballots (n)}$$

(4) Calculation of Cost per Absentee Ballot Filing

a. Material	\$
b. Postage	\$
c. Labor	\$
d. Overhead	\$
e. Cost per Absentee Ballot	\$
(a+b+c+d)	

(5) Computation of Reimbursement

A. Number of Reimbursable Filings (Item 3) _____

B. Cost per Filing (Item 4e) \$ _____

Total Reimbursement (A x B) \$ _____

7. Reimbursement Limitations

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, other state funds as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms AB-1.1, AB-1.2, AB-1.3 and AB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

Chapters 77/78 and 920/94

ABSENTEE BALLOTS
Certification Claim Form
Instructions

FORM
FAM-27

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form AB-1.1, 1.2, or 1.3, as applicable, and enter the total claimed amount.
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form AB-1.1, 1.2, or 1.3.
- (14) Filing Deadline. Initial Claims of Chs. 77/78 and 920/94. If the reimbursement claim for fiscal year 1996/97 is filed after June 17, 1998, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- Filing Deadline. Annually Thereafter. If the reimbursement claim is filed after November 30 following the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (34) for the reimbursement claim [e.g., AB-1.3, (03)(a), means the information is located on form AB-1.3, line (03)(a). Enter the information on the same line but in the right-hand column as applicable. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

***Address, if delivered by
U. S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

***Address, if delivered by
other delivery service:***

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursement Section
Division of Accounting and Reporting
3301 C Street, Suite 501
Sacramento, CA 95816**

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY		FORM AB-1.1
(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/>	
	Estimated <input type="checkbox"/>	19 __/19 __
Select Method 1, or 2 for Claiming Reimbursable Costs		
Method 1 This method is applicable when all calculations are done by the county election official then the school district is billed for the cost of election services.		
(03) Amount billed by the county for election costs (attach billing statement)		
Method 2 In this method the percentage increase in absentee ballots is assumed to be uniform throughout the county so county-wide figures are used to determine the percentage of reimbursable costs.		
(04) Obtain data from the county election official on the number of reimbursable absentee ballots (attach the county's calculation)		
(05) Number of absentee ballots cast in the fiscal year		
(06) Amount billed by the county		
(07) Increased Costs	[Line (06) x {line (04) ÷ line (05)}]	
(08) Increased Costs	[From line (03) or line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]	

**ABSENTEE BALLOTS
CLAIM SUMMARY
Instructions**

**FORM
AB-1.1**

Fill in (01), (02), and (08) through (11) for all methods. Fill in (03) for method 1 only. Fill in (04) through (07) for method 2 only.

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.1 must be filed for a reimbursement claim. Do not complete form AB-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.1 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Amount billed by the county for election costs. Enter the amount billed by the county and attach a copy of the billing statement.
- (04) Enter the data obtained from the county election official on the number of reimbursable absentee ballots and attach a copy of the county's calculation showing how this amount was derived.
- (05) Number of absentee ballots cast in the fiscal year. Enter the number of ballots that were cast in the fiscal year.
- (06) Amount billed by the county. Enter the amount that was billed by the county.
- (07) Increased Costs. Multiply line (06) by the quotient derived from dividing line (04) by line (05).
- (08) Increased Costs. Enter the amount of increased costs from line (03), if method 1 was used, or line (07), if method 2 was used.
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Increased Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY		FORM AB-1.2
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19 __/19 __
Method 3 This method requires the school district to have data on the number of ballots and absentee ballots filed in the district.		
Claim Statistics		
(03)(a) Number of ballots cast from 1/1/75 through 12/30/78		
(b) Number of absentee ballots cast from 1/1/75 through 12/30/78		
(c) Number of ballots cast in the fiscal year of claim		
(d) Number of absentee ballots cast in the fiscal year of claim		
(04) Number of Reimbursable Absentee Ballots Filed		$[\text{Line (03)(d)} - \{(\text{03})(b) \times (\text{03})(c) \div (\text{03})(a)\}]$
(05) Amount Billed by County (attach billing statement)		
(06) Increased Costs		$[\text{Line (05)} \times \{\text{line (04)} \div \text{line (03)(d)}\}]$
Cost Reduction		
(07) Less: Offsetting Savings, if applicable		
(08) Less: Other Reimbursements, if applicable		
(09) Total Claimed Amount		$[\text{Line (06)} - \{\text{line (07)} + \text{line (08)}\}]$

**ABSENTEE BALLOTS
CLAIM SUMMARY
Instructions**

**FORM
AB-1.2**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.2 must be filed for a reimbursement claim. Do not complete form AB-1.2 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.2 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of ballots that were cast from January 1, 1975 through December 30, 1978.
(b) Enter the number of absentee ballots cast from January 1, 1975 through December 30, 1978.
(c) Enter the number of ballots that were cast in the fiscal year of claim.
(d) Enter the number of absentee ballots cast in the fiscal year of claim.
- (04) Number of Reimbursable Absentee Ballots Filed. Enter the difference of the number of absentee ballots cast in the fiscal year of claim, line (03)(d), and the result of multiplying the number of absentee ballots cast from 1/1/75 to 12/30/78, line (03)(b), by the number of ballots cast in the fiscal year of claim, line (03)(c), and dividing by the number of ballots cast from 1/1/75 to 12/30/78, line (03)(a).
- (05) Amount Billed by County. Enter the amount that was billed to the school district by the county. Attach a copy of the billing statement.
- (06) Increased Costs. Enter the result of multiplying the amount billed by the county, line (05), by the quotient from dividing the number of reimbursable absentee ballots filed, line (04), by the number of absentee ballots cast in the fiscal year of claim, line (03)(d).
- (07) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (08) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (09) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (07), and Other Reimbursements, line (08), from Increased Costs, line (06). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY				FORM AB-1.3	
(01) Claimant		(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		Fiscal Year 19 ____/19 ____	
Method 4 This method is used where the school district administers its own elections and information on the number of ballots and absentee ballots, and the cost per ballot is readily available.					
Claim Statistics					
(03)(a) Number of ballots cast from 1/1/75 through 12/30/78					
(b) Number of absentee ballots cast from 1/1/75 through 12/30/78					
(c) Number of ballots cast in the fiscal year of claim					
(d) Number of absentee ballots cast in the fiscal year of claim					
(04) Total Cost of Absentee Ballots in the Fiscal Year of Claim		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Total Direct Costs
Indirect Costs					
(05) Indirect Cost Rate				[From J-380 or J-580]	%
(06) Total Indirect Costs				[Line (05) x {line (04)(d) - line (04)(c)}]	
(07) Total Cost of Absentee Ballots in the Fiscal Year of Claim				[Line (04)(d) + line (06)]	
(08) Cost per Absentee Ballot in the Fiscal Year of Claim				[Line (07) ÷ line (03)(d)]	
(09) Number of Additional Absentee Ballot Filings		[(Line (03)(d) - {line (03)(b) x line (03)(c)} ÷ line (03)(a))]			
(10) Total Cost of Additional Absentee Ballot Filings		[Line (08) x line (09)]			
Cost Reduction					
(11) Less: Offsetting Savings, if applicable					
(12) Less: Other Reimbursements, if applicable					
(13) Total Claimed Amount				[Line (10) - {Line (11) + Line (12)}]	

**ABSENTEE BALLOTS
CLAIM SUMMARY
Instructions**

**FORM
AB-1.3**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.3 must be filed for a reimbursement claim. Do not complete form AB-1.3 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.3 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of ballots that were cast from January 1, 1975 through December 30, 1978.
(b) Enter the number of absentee ballots cast from January 1, 1975 through December 30, 1978.
(c) Enter the number of ballots that were cast in the fiscal year of claim.
(d) Enter the number of absentee ballots cast in the fiscal year of claim.
- (04) Total Cost of Absentee Ballots in the Fiscal Year of Claim. Enter the totals from form AB-2, line (05), columns (d), (e), and (f) to form AB-1.3, block (04) columns (a), (b), and (c) in the appropriate row. Total the row.
- (05) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.
- (06) Total Indirect Costs. Enter the result of multiplying the difference of Total Direct Costs, line (04)(d), and the sum of Contracted Services, line (04)(c), by the Indirect Cost Rate, line (05).
- (07) Total Cost of Absentee Ballots in the Fiscal Year of Claim. Enter the sum of Total Direct Costs, line (04)(d), and Total Indirect Costs, line (06).
- (08) Cost per Absentee Ballot in the Fiscal Year of Claim. Enter the result of dividing line (07) by line (03)(d).
- (09) Number of Additional Absentee Ballot Filings. Multiply the number of absentee ballots cast from 1/1/75 to 12/30/78, line (03)(b), by the number of ballots cast in the fiscal year of claim, line (03)(c). Divide that product by the number of ballots cast 1/1/75 to 12/30/78, line (03)(a). Subtract the quotient from the number of ballots cast in the fiscal year of claim, line (03)(d). Enter the difference as the number of additional ballot filings.
- (10) Total Cost of Additional Absentee Ballot Filings. Enter the product of multiplying line (08) by line (09).
- (11) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (13) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total Cost of Additional Absentee Ballot Filings, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS COMPONENT/ACTIVITY COST DETAIL					FORM AB-2	
(01) Claimant			(02) Fiscal Year Costs Were Incurred			
(03) Total Cost of Absentee Ballots in the fiscal year of claim						
(04) Description of Expenses: Complete columns (a) through (h)			Object Accounts			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	
(05) Total <input style="width: 50px;" type="text"/> Subtotal <input style="width: 50px;" type="text"/> Page: _____ of _____						

ABSENTEE BALLOTS
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
AB-2

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Leave blank.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs on form AB-1.3, line (04). To detail costs for the component activity box "checked" in line (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contracted services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject	Columns						Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity		
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services	Invoice

- (05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter the totals from line (05), columns (d), (e), and (f) to form AB-1.3, block (04), columns (a), (b), and (c).

Collective Bargaining

1. Summary of Chapters 961/75 and 1213/91

The Rodda Act repealed Education Code Article 5 (commencing with § 13080), of Chapter 1 of Division 10 and added Chapter 10.7 (commencing with § 3540) to Division 4 of Title 1 of the Government Code, relating to public educational employment relations.

The Rodda Act, which became operative July 1, 1976, repealed the Winton Act and enacted provisions requiring the employer and employee to meet and negotiate, thereby creating a collective bargaining atmosphere for public school employers. It also established the Public Employment Relations Board (PERB). PERB is responsible for issuing formal interpretations and rulings regarding collective bargaining under the Rodda Act.

Government Code Section 3547.5 as added by Chapter 1213, Statutes of 1991, requires school districts to publicly disclose major provisions of a collective bargaining agreement after negotiations but before the agreement becomes binding.

On July 17, 1978, the Commission on State Mandates (COSM), (formerly Board of Control) determined that Chapter 961, Statutes of 1975, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

On August 20, 1998, COSM determined that Chapter 1213, Statutes of 1991, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the amended parameters and guidelines by COSM. To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school districts, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating school district. A school district may

withdraw from the combined claim form by providing a written notice of its intent to file a separate claim to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims- -County offices of education and school districts that submitted 1998-99 fiscal year claims for professional and consultant services at the \$100 per hour rate may amend their claims to be reimbursed at the \$135 per hour rate.

Pursuant to Government Code Section 17561, Subdivision (d)(1)(A), initial claims must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Amended reimbursement claims for the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by August 3, 2000. If the amended reimbursement claim is filed after the deadline of August 3, 2000, the approved amount of the difference between the \$100 and \$135 rate change must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) An amended 1999-00 estimated claim for professional and consultant services at the \$135 per hour rate may be filed with the State Controller's Office and postmarked by August 3, 2000. Timely filed amended estimated claims will be paid before late claims.

B. Annually Thereafter

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19__/19__ Reimbursement Claim" and/or "19__/20__ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the school district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the school district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs will be incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

The objective of the reporting forms is to determine the Rodda Act costs incurred during the current year and compare them with the adjusted costs incurred in the base year under the Winton Act. The first three claim components listed below apply to both the Winton Act and Rodda Act. Components D through F, which apply to the Rodda Act, represent activities that were not required under the Winton Act.

A. Determining Bargaining Units and Exclusive Representation

The cost of determining appropriate bargaining units, exclusive representation and representatives are reimbursable. Activities determined to be eligible reimbursements for this component are as follows:

(1) Bargaining Unit Lists

Development of proposed lists for the bargaining unit determination hearings.

(a) Contract services necessary for development of proposed lists.

(b) Salaries and benefits of district employees and related costs necessary to develop proposed lists.

(2) PERB Hearings

Representation costs for the school employer at PERB hearings held to determine the bargaining units and their exclusive representative.

(a) Salaries and benefits of district employees used to prepare for and represent employer at hearings.

(b) Contract services used to prepare for and represent the employer at hearings.

(3) Substitutes

The cost of hiring substitutes to replace the employer and exclusive bargaining unit witnesses required to testify at PERB hearings. The claimant must include with the claim, a list of teacher witnesses, their job classifications, and the date they were required to testify.

The cost of substitute release time for employee witnesses asked to attend PERB hearings by bargaining units, but not required to testify, is not eligible for reimbursement in this component.

(4) Travel

Travel Expenses incurred by district employer representatives required to attend PERB hearings. Reimbursement shall reflect the rate specified by the regulations governing employees of the local school district. However, the reimbursement cannot exceed the rate adopted by the Board of Control for state employees.

(5) Transcript

The cost of preparing one transcript per PERB hearing is reimbursable.

B. Election of Unit Representation

The cost of elections and decertification elections of unit representatives is reimbursable in the event PERB determines that a question of representation exists and orders an election held by secret ballot. The claimant must include with the claim, any PERB agreements or orders that state how the election must be held.

Activities eligible for reimbursement for this component are as follows:

(1) Precinct Voting List

The salaries, benefits, and related cost of developing and preparing a precinct list, if required by PERB.

(2) Ballot Tally Observers

The salary and benefits of a school employer representative, if required by PERB to observe the ballot count.

C. Cost of Negotiations

Costs associated with receipt of the exclusive representative's initial contract proposal, holding public hearings, providing a reasonable number of copies of the employer's contract proposal to the public, development and presentation of the initial district contract proposal, negotiation of the contract, reproduction and distribution of the final contract agreement. The claimant must include with the claim, a listing of the dates of all negotiation sessions held during the fiscal year of claim.

Activities determined to be eligible for reimbursement of this component are as follows:

(1) Representative's Contract Proposal

The employer's cost of analyzing the exclusive representative's initial contract proposal.

- (a) Salaries and benefits for public school employer representatives and supporting personnel participating in planning sessions and related contract services.

(2) Public Hearings

The cost of holding public hearings related to the contract negotiations.

(3) Public Distribution of Proposed Contract

The cost of providing a reasonable number of copies of the district's proposed contract to the public.

- (a) Reproduction of copies of the initial contract proposal for the district's supervisory, management, and confidential representatives are reimbursable.
- (b) A reasonable number of copies of the initial contract for distribution to the public is reimbursable.

(4) District Contract Proposal

The cost of employer salaries and benefits necessary for development and presentation of the initial district proposal and related contract services.

(5) Negotiation

The cost of negotiating a contract with the employee representatives.

- (a) Salaries and benefits for district employer representatives participating in negotiations and related contract services. Reimbursable costs for a maximum of five school district representatives per unit per negotiating session will be reimbursed.
- (b) Substitutes hired so that exclusive bargaining unit representatives can attend negotiations. List the job classification of the bargaining unit representative who required a substitute. List the dates and time the substitute worked. Substitute costs for a maximum of five representatives per unit negotiating per session are reimbursable.

(6) Public Distribution of Final Contract

The cost of reproduction of the contract and distribution of the final contract agreement.

- (a) Reproduction of copies of the initial contract for distribution to the district's supervisory, management, and confidential employee representatives.
- (b) A reasonable number of copies of the final contract for purposes of public information.

The following costs are not eligible for reimbursement of this component:

- (c) The cost of copies of the final contract provided to the collective bargaining unit members.
- (d) The salaries of union representatives.

D. Impasse Proceedings

The cost of impasse proceedings is reimbursable. Activities determined to be reimbursable for this component are as follows:

(1) Mediation

Representation costs for the school employer at mediation sessions are reimbursable.

- (a) Salaries and benefits for district employees to prepare and represent the employer at the sessions. Cost for a maximum of five public school employer representatives per mediation session will be reimbursed.
- (b) Contract services used to prepare for and represent the employer at the sessions.
- (c) The cost of substitutes hired to allow exclusive bargaining unit representatives to attend impasse proceedings. List the job classification of the employee witnesses and the dates and time of their attendance at mediation sessions. Reimbursement to a public school district employer is limited to the cost of hiring a maximum of five substitutes to replace five representatives so they can attend a mediation session.
- (d) The cost of renting facilities for the sessions.
- (e) The cost of the mediator is not eligible for reimbursement.

(2) Fact Finding

The cost of development and publication of the findings of the panel.

- (a) All the costs of the district employer representative serving on the fact-finding panel.
- (b) Fifty percent of the cost of the fact-finding panel mutually incurred by the employer representative and the employee bargaining unit representative. This may include the cost of teacher substitutes so that witnesses can attend fact-finding proceedings and the rental of facilities required to conduct the fact-finding hearing.
- (c) Special costs imposed on the district for the development of unique data required by a fact-finding panel. Describe the special costs and explain why this data would not have been required by a fact-finding panel under the Winton Act.

E. Collective Bargaining Agreement Disclosure

Disclosure of collective bargaining agreement *after* the negotiation and *before* adoption by the governing body, as required by Government Code Section 3547.5 and California State Department of Education Management Advisory 92-01 (or subsequent replacement).

- (1) Prepare the disclosure forms and documents.
- (2) Distribute a copy of the disclosure forms and documents to board members with a copy of the proposed agreement.
- (3) Make a copy of the disclosure forms and documents and the proposed agreement available to the public, prior to the day of the public meeting.
- (4) Train employer's personnel to prepare the disclosure forms and documents.
- (5) Materials and supplies necessary to prepare the disclosure forms and documents.

For items (1) through (3) above, list the date(s) of the public hearing(s) at which the major provisions of the agreement were disclosed in accordance with the requirements of Government Code Section 3547.5 and the Department of Education Advisory 92-01 (or subsequent replacement).

Procedures or formats that exceed those or duplicate activities required under any other statute or executive order are not reimbursable under this component.

F. Contract Administration

The cost of contract administration and adjudication of contract disputes either by arbitration or litigation is reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Training Sessions

Reasonable costs incurred for a reasonable number of training sessions held for supervisory and management personnel regarding contract administration and interpretation of the negotiated contract.

(2) Grievances

(a) Salaries and benefits of public school personnel involved in adjudication of contract disputes along with related contract services.

(b) Substitutes hired so that representatives of an exclusive bargaining unit can attend adjudication hearings regarding contract disputes. List the job classifications of the employee witnesses and the dates and time they were required to attend adjudication hearings.

(c) The cost of one transcript per hearing is reimbursable.

(3) Contract Disputes Presented Before PERB

(a) Public school employer costs regarding contract disputes that are presented before PERB.

(b) Litigation costs incurred by a public school employer as a defendant in a court suit involving contract disputes may be reimbursable. (See (4) "Appeal of PERB Ruling," below, if claimant is the plaintiff).

(c) Expert witness fees if the witness is called by the public school employer.

(d) Reasonable reproduction costs for copies of a new contract that is required as a result of a dispute.

(e) A public school employer's portion of an arbitrator's fees (50% of costs) for adjudicating grievances.

(4) Appeal of PERB Ruling

Reasonable claimant costs associated with a contract dispute are reimbursable when the claimant is the plaintiff in a court suit to appeal a PERB ruling and the claimant is the prevailing party.

(a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.

(b) The claimant must include with the claim a copy of the court's ruling.

(c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

No reimbursement is allowed where the public school employer has filed action directly with the courts without first submitting the dispute to PERB, if required.

No reimbursement shall be provided for filing of a brief with the court by a person who is not party to a litigation (i.e., amicus curiae).

The following costs are not eligible for reimbursement of this component:

(d) Contract interpretations conducted at staff meetings.

(e) Personal development and informational programs (i.e., classes, conferences, seminars, workshops) and time spent by employees attending such meetings.

- (f) Labor/management non-adversarial training sessions
- (g) Purchase of books and subscriptions for personal development and information purposes.

G. Unfair Labor Practice Charges

The cost of unfair labor practice adjudication process and public notice complaints are reimbursable.

Activities determined to be reimbursable for this component are as follows:

(1) Unfair Labor Practice Presented to PERB

- (a) Salaries and benefits of public school district representatives and related contract services.
- (b) The cost of substitutes hired to replace representatives of an exclusive bargaining unit required to attend adjudication hearings regarding unfair labor practice charges.
- (c) The cost of a transcript for each PERB hearing.
- (d) Reasonable reproduction costs.
- (e) Expert witness fees if the witness is called by the public school district.

(2) Appeal of a PERB Ruling

Claimant costs associated with the appeal of a PERB unfair labor practice decision are reimbursable if the claimant is the prevailing party.

- (a) The costs incurred become eligible for reimbursement in the fiscal year in which the appeal process has been exhausted.
- (b) The claim must include a copy of the court's ruling.
- (c) If the claim includes costs associated with more than one appeal, the costs associated with each appeal must be shown separately.

The following costs are not eligible for reimbursement of this component:

- (d) Appeal of an unfair labor practice if PERB is the prevailing party.
- (e) The filing of a brief with the court by a person who is not party to the litigation (i.e., amicus curiae).

7. Reimbursement Limitations

A. Fringe Benefits

The actual fringe benefit costs may be claimed if supported by an itemized list of the costs, such as for: Retirement, social security, health and dental insurance, workers' compensation, etc.. If no itemization is submitted, twenty one percent of direct salary may be used for computing the fringe benefit costs.

B. Contract Services

The contract services guidelines in 8.A.(3) shall prevail, except that the reimbursable fee for collective bargaining contract services will not exceed \$135 per hour. Additionally, annual retainer fees shall be based on a fee not greater than \$135 per hour. The claims that are based on annual retainers shall contain a certification that the fee is no greater than \$135 per hour. Reasonable expenses will also be paid if identified on the monthly billings of consultants. However, travel expenses for consultants and experts (including attorneys) hired by the claimant shall not be reimbursed in an amount higher than that received by state employees as established under Title 2, Division 2, Section 700ff, California Code of Regulations.

C. Travel Expenses

Reimbursement of business and travel expenses is limited to an amount and type of that which can be claimed by state employees. Refer to Appendix B, State of California, Travel Expense Guidelines, for current per diem rates.

D. Other Revenue Sources

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local cost is claimed.

E. Governing Authority

Salaries and expenses of the governing authority e.g. the Board of Trustees and Superintendent of Schools, are not reimbursable as a direct cost. These are costs of general government as described by the federal guideline "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government," ASMB C-10.

F. Quantify "Increased" Costs

Determination of increased costs for each of these components requires the cost of current year Rodda Act activities to be offset (reduced) by the cost of the base year Winton Act activities. The Winton Act base year is generally fiscal year 1974-75.

Winton Act base year costs are adjusted by the Implicit Price Deflator (IPD) prior to offset against the current year Rodda Act costs for claim components, 6.A., 6.B., and 6.C. The IPD shall be listed in the annual claiming instructions.

Base Year	Adjustment	
1974-75	1.490	1979-80 FY
1974-75	1.560	1980-81 FY
1974-75	1.697	1981-82 FY
1974-75	1.777	1982-83 FY

The cost of a claimant's current year Rodda Act activities are offset (reduced) by the cost of the base year Winton Act activities either by matching each component when claimants can provide sufficient documentation to segregate each component of the Winton Act base year activity costs or, by combining all three components when claimant cannot satisfactorily segregate each component of the Winton Act base year costs.

All allowable activity costs for Rodda Act components, 6.D., 6.E., 6.F., and 6.G., are increased costs since there were no similar activities required by the Winton Act; therefore no Winton Act base year offset is to be calculated.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphic presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms CB-1 and CB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in this program. The claim forms provided for this program can be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary.

A. Form CB-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form CB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate. The worksheet used to compute the hourly salary rate must be submitted with your claim. Actual benefit percent must be itemized. If no itemization is submitted, twenty one percent (21%) must be used for computation of claim costs. Identify the classification of employees committed to functions required under the Winton Act and those required by Chapter 961, Statutes of 1975.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Show the name(s) of professionals or consultants separately, specify the functions performed relative to the mandate, length of appointment, and the itemized costs of such services. Invoices must be submitted as supporting documentation with the claim. The maximum reimbursable fee for contract services is \$135 per hour. Annual retainer fees shall be no greater than \$135 per hour. Reasonable expenses will also be paid as identified on the monthly billings of consultants.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Give the name(s) of the traveler(s), purpose of travel, inclusive dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts and other documents evidencing the travel expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

B. Form CB-1, Claim Summary

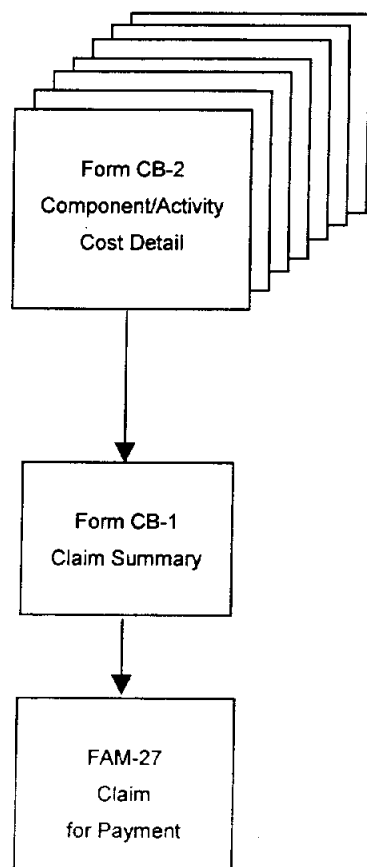
This form is used to summarize direct costs by cost component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from form CB-2 and carried forward to form FAM-27.

School districts and county offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. Community college districts must use one of the following three alternatives: A federally approved rate based on OMB Circular A-21; the State Controller's FAM-29C that utilizes CCFS-311.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the school district. All applicable information from form CB-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Forms

**Form CB-2, Component/Activity Cost Detail**

Complete a separate form CB-2 for each cost component claimed.

A. Determining Bargaining Units and Exclusive Representation

- (1) Bargaining Unit Lists
- (2) PERB Hearings
- (3) Substitutes
- (4) Travel Costs
- (5) Transcripts

B. Election of Unit Representation

- (1) Precinct Voting List
- (2) Ballot Tally Observers

C. Cost of Negotiations

- (1) Representative's Contract Proposal
- (2) Public Hearings
- (3) Public Distribution of Proposed Contract
- (4) District Contract Proposal
- (5) Negotiation
- (6) Public Distribution of Final Contract

D. Impasse Proceedings

- (1) Mediation
- (2) Fact Finding

E. Collective Bargaining Agreement Disclosure

- (1) Prepare Disclosure Forms and Documents
- (2) Distribute Forms and Documents
- (3) Copy Forms and Documents
- (4) Train Employer's Personnel
- (5) Purchase Necessary Supplies

F. Contract Administration

- (1) Training Sessions
- (2) Grievances
- (3) Contract Disputes Presented to PERB
- (4) Appeal of a PERB Ruling

G. Unfair Labor Practice Charges

- (1) Unfair Labor Practice Presented to PERB
- (2) Appeal of a PERB Ruling

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

COLLECTIVE BARGAINING

For State Controller Use Only

Program

(19) Program Number 00011

(20) Date Filed ____/____/____

(21) LRS Input ____/____/____

011

L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number

Reimbursement Claim Data

(02) Claimant Name

(22) CB-1, (03)(1)(e)

County of Location

(23) CB-1, (03)(2)(e)

Street Address or P.O. Box

Suite

(24) CB-1, (03)(3)(e)

City

State

Zip Code

(25) CB-1, (03)(4)(e)

Type of Claim

Estimated Claim

Reimbursement Claim

(03) Estimated ☐(09) Reimbursement ☐(04) Combined ☐(10) Combined ☐(05) Amended ☐(11) Amended ☐

(26) CB-1, (03)(5)(e)

(27) CB-1, (03)(6)(e)

(28) CB-1, (03)(7)(e)

(29) CB-1, (04)(d)

Fiscal Year of Cost

(06) 20__/20__

(12) 20__/20__

(30) CB-1, (04)(e)

Total Claimed Amount

(07)

(13)

(31) CB-1, (05)(e)

Less: 10% Late Penalty, not to exceed \$1,000

(14)

(32)

Less: Prior Claim Payment Received

(15)

(33)

Net Claimed Amount

(16)

(34)

Due from State

(08)

(17)

(35)

Due to State

(18)

(36)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 961, Statutes of 1975, and Chapter 1213, Statutes of 1991, set forth on the attached statements.

Signature of Authorized Officer

Date

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number () -

Ext.

E-Mail Address

Program 011	COLLECTIVE BARGAINING Certification Claim Form Instructions	FORM FAM-27
------------------------------	--	------------------------------

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form CB-1 and enter the amount from line (16).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form CB-1, line (16).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., CB-1, (03)(1)(e), means the information is located on form CB-1, block (03), line (1), column (e). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

Program 011	MANDATED COSTS COLLECTIVE BARGAINING CLAIM SUMMARY				FORM CB-1
(01) Claimant			(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		Fiscal Year 20__/20__
Rodda Act Direct Costs			Cost Elements		
(03) Reimbursable Components 1. Determining Bargaining Units and Exclusive Representation 2. Election of Unit Representation 3. Cost of Negotiations 4. Impasse Proceedings 5. Collective Bargaining Agreement Disclosure 6. Contract Administration 7. Unfair Labor Practice Charges	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel	(d) Contract Services	(e) Total
(04) Total Rodda Act Direct Costs					
Winton Act Direct Costs					
(05) Base Year, 1974-75 Direct Costs					
(06) Base Year Direct Costs Adjusted by IPD			[Line (05)(e) x 3.174 for 2000-01 F.Y.]		
(07) Increased Direct Costs			[Line (04)(e) – line (06)]		
Indirect Costs					
(08) Total Rodda Act Direct Costs less Contract Services			[Line (04)(e) – line (04)(d)]		
(09) Base Year Costs less Contract Services adjusted by IPD			[{Line (05)(e) - line (05)(d)} x 3.3174]		
(10) Increased Direct Costs less Contract Services			[Line (08) - line (09)]		
(11) Indirect Cost Rate			From J-380, J-580, or FAM-27C		
(12) Increased Indirect Costs			[Line (10) x line (11)]		
(13) Total Increased Direct and Indirect Costs			[Line (07) + line (12)]		
Cost Reduction					
(14) Less: Offsetting Savings					
(15) Less: Other Reimbursements					
(16) Total Claimed Amount			[Line (13) – (line (14) + line (15))]		

Program 011	COLLECTIVE BARGAINING CLAIM SUMMARY Instructions	FORM CB-1
------------------------------	---	----------------------------

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form CB-1 must be filed for a reimbursement claim. Do not complete form CB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) For each of the reimbursable components, enter the total allowable cost from form CB-2, line (05), columns (d) through (g) onto form CB-1, block (03), lines (1) through (7), columns (a) through (d). Total each line and enter in column (e).
- (04) Add columns (03)(d) and (e) for Cost Elements, and enter the totals on this line.
- (05) Method A. Enter the 1974-75 Winton Act (base year) costs on line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- Method B. Enter the amount from form CB-1.1, line (04)(b) onto line (05)(e). Enter on line (05)(d) any contract service costs included in line (05)(e).
- (06) Method A. Multiply the base year cost on line (05)(e) by the implicit price deflator (IPD). The 2000-01 IPD is 3.174.
- Method B. Enter the amount from form CB-1.1, line (04)(d).
- (07) Subtract the Base Year Direct Costs Adjusted by the IPD, line (06), from Total Rodda Act Direct Cost, line (04)(e).
- (08) Subtract Total Contract Services, line (04)(d), from Total Rodda Act Direct Costs, line (04)(e).
- (09) Subtract Base Year Contract Services, line (05)(d), from Base Year, 1974-75 Direct Costs, line (05)(e), and multiply the remainder by the IPD.
- (10) Subtract Base Year Costs less Contract Services adjusted by the IPD, line (09), from Total Rodda Act Direct Costs less Contract Services, line (08).
- (11) Enter the indirect cost rate. School districts (K-12) may compute the amount of indirect costs to claim by multiplying their total direct costs by the State Department of Education forms J-380 or J-580 rate applicable to the fiscal year of costs. Community college districts may use the federally approved OMB A-21 rate, or the rate computed using form FAM-29C.
- (12) Multiply Incremental Direct Costs less Contract Services, line (10), by Indirect Cost Rate, line (11).
- (13) Enter the sum of Incremental Costs, line (07), and Incremental Indirect Costs, line (12).
- (14) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (15) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (16) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

MANDATED COSTS COLLECTIVE BARGAINING DETERMINING WINTON ACT COSTS		FORM CB-1.1
(01) Claimant	(02) Fiscal Year 19__/20__	

NOTE: Beginning with the 1992-93 claims, a school district has the option of using Method A or Method B for this segment of the claim to determine increased costs due to the Rodda Act.

Method A: School districts have been using this method in previous fiscal years to determine increased costs. The school district reduces the current Rodda Act costs by the total 1974-75 Winton Act (base year) cost adjusted by annual changes in the implicit price deflator. Rodda Act costs in excess of the adjusted Winton Act costs are claimable. If a school district chooses to continue with this method, do not complete form CB-1.1.

Method B: This method is new. It may be advantageous for a school district to use this method if the district can provide cost documentation for each 1974-75 Winton Act cost component listed below. The Rodda Act has the three similar matching cost components. Under each matched component, report only the amount of Winton Act costs adjusted by changes in the implicit price deflator for which current Rodda Act costs exist. Examples: (1) If the Rodda Act costs exceed the adjusted Winton Act costs for the component, all Winton Act costs of the component must be reported for purposes of reducing the Rodda Act costs. (2) If the adjusted Winton Act costs exceed current Rodda Act costs for the component, residual Winton Act costs do not have to be applied against current Rodda Act costs of other components. If Method B is chosen, the claimant must complete the following:

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs are being filed.
- (03) Complete the following:
 - (a) Enter in column (a) the current Rodda Act costs for each of the three cost components, if any.
 - (b) Enter in column (b) the amount of the 1974-75 Winton Act costs applicable to each of the three components. The total on line (4) column (b) should be the same as shown on form CB-1, line (5)(e).
 - (c) Enter in column (c) the product of multiplying the 1974-75 Winton Act cost component in column (b) by the implicit price deflator specified for the fiscal year of the claim.
 - (d) Enter in each row, column (d), the lesser amount of column (a) or column (c). Total column (d) and forward the amount to form CB-1, line (06).

Similar Cost Components of the Rodda Act and Winton Act	(a) Current Rodda Act Costs	(b) 1974-75 Winton Act Costs Applied	(c) 1974-75 Winton Act Costs Adjusted by IPD	(d) Winton Act Costs to be Applied
1. Determination of Bargaining and Exclusive Representation	\$	\$	\$	\$
2. Election of Unit Representation				
3. Meet and Confer (Cost of Negotiations)				
4. Totals	\$	\$	\$	\$

**MANDATED COSTS
COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**

**FORM
CB-2**

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.

- | | |
|--|---|
| <input type="checkbox"/> Determining Bargaining Units and Exclusive Representation | <input type="checkbox"/> Collective Bargaining Agreement Disclosure |
| <input type="checkbox"/> Election of Unit Representation | <input type="checkbox"/> Contract Administration |
| <input type="checkbox"/> Cost of Negotiations | <input type="checkbox"/> Unfair Labor Practice Charges |
| <input type="checkbox"/> Impasse Proceedings | |

(04) Description of Expenses: Complete columns (a) through (g)

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel	(g) Contract Services
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____						

**COLLECTIVE BARGAINING
COMPONENT/ACTIVITY COST DETAIL**
Instructions

**FORM
CB-2**

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box that indicates the cost component being claimed. Check only one box per form. A separate form CB-2 shall be prepared for each component that applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rate(s), fringe benefit(s), materials and supplies used, travel, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Travel	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode			Total Travel Cost = Rate x Days or Miles		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed	

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form CB-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-07

HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS)

JUNE 4, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Health Benefits for Survivors of Peace Officers and Firefighters (HB). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Labor Code Section (LC §) 4856 as added by Chapter 1120, Statutes of 1996, requires school districts to provide lifelong health benefits to the survivors of peace officers and firefighters who died in the line of duty **after** September 30, 1996. Chapter 193, Statutes of 1997, amended LC § 4856 to apply these benefits retroactively, thereby requiring school districts to provide health benefits to survivors of peace officers and firefighters killed in the line of duty **before** September 30, 1996.

On October 26, 2000, the COSM determined that LC § 4856 establishes costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district (K-12), county board of education, or community college that employs peace officers (pursuant to Penal Code Section 830 et seq.) and firefighters and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. If the death of the peace officer or firefighter occurred **before** 9/30/96, reimbursement claims for Chapter 193, Statutes of 1997, for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 and 1999-00, must be filed with the SCO and be delivered or postmarked on or before **October 2, 2001**. If death occurred **after** 9/30/96, for Chapter 1120, Statutes of 1996, reimbursement costs for fiscal years 1997-98 through 1999-00, must be filed with the SCO and be delivered or postmarked on or before **October 2, 2001**. Estimated claims for the 2000-01 fiscal year must also be delivered or postmarked on or before **October 2, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's

adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.htm.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Parameters and Guidelines

Labor Code Section 4856, Government Code Section 21635
Statutes of 1996, Chapter 1120
Statutes of 1997, Chapter 193

Health Benefits for Survivors of Peace Officers and Firefighters

I. SUMMARY AND SOURCE OF THE MANDATE

Statutes of 1996, chapter 1120 enacted Labor Code section 4856, which requires local agencies to provide lifelong health benefits to the survivors of peace officers and firefighters who die in the line of duty. Statutes of 1997, chapter 193 further amended Labor Code section 4856 by applying this benefit retroactively. Additionally, chapter 1120 amended Government Code section 21635, by deleting language exempting local agencies from collective bargaining under the Meyers-Milias-Brown Act with their employees for survivor health benefits.

On October 26, 2000, the Commission adopted its Statement of Decision that the test claim legislation constitutes a reimbursable state mandated program upon local governments within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

1. Providing Survivor Health Benefits (Labor Code Section 4856)
Counties, cities, a city and county, and special districts, as defined in Government Code section 17518 that employ peace officers and firefighters, and school districts, as defined in Government Code section 17519, that employ peace officers are eligible claimants.
2. Collective Bargaining (Government Code Section 21635)
Counties, cities, a city and county, and special districts, as defined in Government Code section 17518 are eligible claimants.

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, chapter 681, (effective September 22, 1998), stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on June 9, 1998.

Statutes of 1996, chapter 1120, an urgency statute, became effective September 30, 1996. It requires that local agencies provide health benefits to the survivors of peace officers and firefighters killed in the line of duty *after* September 30, 1996. And it allows collective bargaining for the continued health benefits coverage of a surviving spouse. Therefore, costs incurred for Statutes of 1996, chapter 1120, are eligible for reimbursement on or after July 1, 1997.

Statutes of 1997, chapter 193, became effective on January 1, 1998. It requires that local agencies provide health benefits to the survivors of peace officers and firefighters killed in the line of duty *before* September 30, 1996. Therefore, cost incurred for Statutes of 1997, chapter 193, are eligible for reimbursement on or after January 1, 1998.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, all direct and indirect costs of labor, materials, supplies and services, training and travel for the performance of the following activities, are eligible for reimbursement:

Component A. Providing Survivor Health Benefits (Labor Code Section 4856)

1. Developing or updating internal policies, procedures and manuals as necessary to provide health benefits to the deceased peace officer's or firefighter's surviving spouse and eligible dependents, as required under Labor Code section 4856 (one-time activity).
2. Upon the death of a peace officer or firefighter killed in the line of duty, the ongoing costs of maintaining files, manually or electronically, related to providing health benefits to the deceased peace officer's or firefighter's surviving spouse and eligible dependents, as required under Labor Code section 4856, is reimbursable.
3. Dependent Notification
 - a. Upon the death of a peace officer or firefighter killed in the line of duty, providing a one-time notification to the surviving spouse that the local government employer must continue providing health benefits to the deceased employee's spouse and minor dependents under the same terms and conditions provided before death, or prior to the accident or injury that caused death. If there is no surviving spouse, then providing a one-time notification to the minor dependents, or guardian, that the local

government employer must continue providing health benefits until the minor dependents reach the age of 21 years.

- b. Providing a one-time notice to the minor dependents of peace officers or firefighters killed in the line of duty, when they are no longer eligible for continued health benefits under the surviving spouse's coverage. Or, if there is no surviving spouse, when the minor dependents reach the age of 21 years.
 - c. Upon remarriage of the surviving spouse, providing a one-time notice to the surviving spouse that the new spouse or stepchildren cannot be added as family members under the continued health benefits coverage of the surviving spouse.
4. Upon the death of a peace officer or firefighter killed in the line of duty, communicating with the insurance plan provider for the purpose of notifying the insurance plan provider of the peace officer's or firefighter's death, and coordinating with the insurance plan provider to ensure that the deceased peace officer's or firefighter's surviving spouse and eligible dependents will continue receiving health benefits under the same terms and conditions as provided before death, or prior to the accident or injury that caused death.
 5. Upon the death of a peace officer or firefighter killed in the line of duty, the amount of the insurance premiums paid to HMOs, or the contributions to self-insured pools, for the continued health benefits coverage to the deceased peace officer's or firefighter's surviving spouse, as required under Labor Code section 4856, is reimbursable. Eligible minor dependents are provided health benefits under the surviving spouse's coverage. If there is no surviving spouse, eligible dependents are provided health benefits until the age of 21 years. A surviving spouse's new spouse or stepchildren are ineligible for continued health benefits under the surviving spouse's coverage.

Component B. Collective Bargaining for the Continued Health Benefits Coverage of a Surviving Spouse (Government Code Section 21635)

1. Developing or updating internal policies, procedures and manuals as necessary to collectively bargain with local employee representatives (one-time activity).
2. Maintaining files manually or electronically related to collective bargaining.
3. The cost of up to five employer representatives and the cost of up to five employee representatives will be reimbursed for the following activities if a representative of a recognized employee organization requests that the local governmental employer meet and confer in good faith.
 - a. Reviewing the recognized employee organization's initial contract proposal.
 - b. Developing and presenting the local government employer's response to the recognized employee organization's initial contract proposal.
 - c. Participating in negotiating planning sessions in preparation of pending negotiations with the recognized employee organization's representatives.

- d. Negotiating with the recognized employee organization's representatives.
- e. Holding public hearings, pursuant to Government Code 3505.1, so that the governing board can approve the memorandum of understanding.
- f. Reproducing and distributing to employer representatives (supervisory, management, and confidential) that portion of the final contract agreement. Reproducing and distributing copies of the final contract to collective bargaining unit members are not reimbursable.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity, the productive hourly rate, and related employee benefits.

Reimbursement includes compensation paid for salaries, wages, and employee benefits. Employee benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and workers' compensation insurance. Employee benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Contracted services for participation of employer representatives in contract negotiations and negotiation planning sessions will be reimbursed. Provide the name(s) of the

contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Submit contract consultant and attorney invoices with the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points and travel costs.

5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Cities, Counties, and Special Districts

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB Circular A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the Claimant shall have the choice of one of the two following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

School Districts

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the State Department of Education.
3. 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. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code, section 17558.5, subdivision (a).

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

**HEALTH BENEFITS FOR SURVIVORS OF
PEACE OFFICERS AND FIREFIGHTERS (SCHOOL DISTRICTS)**

For State Controller Use Only

Program

(19) Program Number 00198

(20) Date Filed ____/____/____

(21) LRS Input ____/____/____

198

L A B E L H E R E	(01) Claimant Identification Number		Reimbursement Claim Data		
	(02) Claimant Name		(22) HB-1, (03)		
	County of Location		(23) HB-1, (04)(A)(1)(f)		
	Street Address or P.O. Box Suite		(24) HB-1, (04)(B)(1)(f)		
	City State Zip Code		(25) HB-1, (04)(B)(2)(f)		
Type of Claim		Estimated Claim	Reimbursement Claim	(26) HB-1, (04)(B)(3)(f)	
		(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27) HB-1, (04)(B)(4)(f)	
		(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) HB-1, (04)(B)(5)(f)	
		(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) HB-1, (06)	
Fiscal Year of Cost		(06) 20____/20____	(12) 20____/20____	(30)	
Total Claimed Amount		(07)	(13)	(31)	
Less: 10% Late Penalty, not to exceed \$1,000			(14)	(32)	
Less: Prior Claim Payment Received			(15)	(33)	
Net Claimed Amount			(16)	(34)	
Due from State		(08)	(17)	(35)	
Due to State			(18)	(36)	
(37) CERTIFICATION OF CLAIM					
In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1120, Statutes of 1996, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.					
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1120, Statutes of 1996.					
The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1120, Statutes of 1996, set forth on the attached statements.					
Signature of Authorized Officer			Date		
Type or Print Name			Title		
(38) Name of Contact Person for Claim			Telephone Number () - Ext.		
			E-Mail Address		

Program 198	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27
------------------------------	--	------------------------------

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HB-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form HB-1, line (11).
- (14) **Filing Deadline. Initial Claims of Ch. 1120/96 and Ch. 193/97.** If the reimbursement claims for the fiscal years 1997-98 through 1999-00 (Ch. 1120/96) and 1/1/98 to 6/20/98, and fiscal years 1998-99 through 1999-00 (Ch. 193/97) are filed after **October 2, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) **Reimbursement Claim Data.** Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., HB-1, (04)(A)(1)(f), means the information is located on form HB-1, block (04), line (A)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35% should be shown as 35. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 198	MANDATED COSTS HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) CLAIM SUMMARY				FORM HB-1	
(01) Claimant		(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		Fiscal Year 19__/20__		
Claim Statistics						
(03) Number of peace officers and firefighters who died in the line of duty during the fiscal year						
Direct Costs		Object Accounts				
(04) Reimbursable Components A. One-Time Costs 1. Develop Policies & Procedures B. Ongoing Costs 1. File Maintenance 2. Dependent Notification 3. Insurance Notification 4. Continued Coverage		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Travel and Training	(f) Total
(05) Total Direct Costs						
Indirect Costs						
(06) Indirect Cost Rate		[From J-380 or J-580]				%
(07) Total Indirect Costs		[Line (06) x line (05)(f)]				
(08) Total Direct and Indirect Costs		[Line (05)(f) + line (07)]				
Cost Reduction						
(09) Less: Offsetting Savings						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) - {line (09) + line (10)}]	

Program 198	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) CLAIM SUMMARY Instructions	FORM HB-1
------------------------------	--	----------------------------

- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form HB-1 should be completed for each department.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form HB-1 must be filed for a reimbursement claim. Do not complete form HB-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HB-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of peace officers and firefighters who died in the line of duty during the fiscal year of the claim.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form HB-2, line (05), columns (d) through (h) to form HB-1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(f).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">198</div>	MANDATED COSTS HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) COMPONENT/ACTIVITY COST DETAIL	FORM HB-2
--	---	----------------------------

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.
One-Time Costs: ☐ Develop Policies and Procedures (A1)

Ongoing Costs: ☐ File Maintenance (A2) ☐ Insurance Notification (A4)

☐ Dependent Notification (A3) ☐ Continued Coverage (A5)

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed, Description of Expenses, and *Date of Death	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Travel and Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____						

Program 198	HEALTH BENEFITS FOR SURVIVORS OF PEACE OFFICERS AND FIREFIGHTERS (SCHOOLS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM HB-2
------------------------------	---	----------------------------

(01) Claimant. Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form HB-2 should be completed for each department.

(02) Fiscal Year. Enter the fiscal year for which costs were incurred.

(03) Reimbursable Components. Each component title lists the corresponding reimbursable activity from the Parameters and Guidelines. For example, Continued Coverage (A5), means the component description is listed in the Parameters and Guidelines under Section IV. Reimbursable Activities, Component A. 5.

Check the box which indicates the cost component being claimed. Check only one box per form. A separate form HB-2 shall be prepared for each applicable component.

(04) *Date of Death. Enter the date of death for each peace officer and firefighter in block (04), column (a).

Ch. 193/97, Death before 9/30/96: Reimbursement of costs for the period 1/1/98 to 6/30/98 and fiscal years 1998-99 and 1999-00 for actual claims and 2000-01 for estimated claims.

Ch. 1120/96, Death after 9/30/96: Reimbursement of costs for fiscal years 1997-98 through 1999-00 for actual claims and 2000-01 for estimated claims.

Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel expenses, etc. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate	Hours Worked		Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity Used			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed		Invoice
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode					or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form HB-1, block (04), columns (a) through (e) in the appropriate row.

HEALTH FEE ELIMINATION

1. Summary of Chapters 1/84, 2nd E.S., and Chapter 1118/87

Chapter 1, Statutes of 1984, 2nd E.S., repealed Education Code § 72246 which authorized community college districts to charge a fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. The statute also required community college districts that charged a fee in the 1983/84 fiscal year to maintain that level of health services in the 1984/85 fiscal year and each fiscal year thereafter. The provisions of this statute would automatically repeal on December 31, 1987, which would reinstate the community college districts' authority to charge a health fee as specified.

Chapter 1118, Statutes of 1987 amended Education Code § 72246 to require any community college district that provided health services in the 1986/87 fiscal year to maintain health services at that level in the 1986/87 fiscal year and each fiscal year thereafter. Chapter 8, Statutes of 1993, has revised the numbering of § 72246 to § 76355.

2. Eligible Claimants

Any community college district incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to community college presidents.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

5. Filing Deadline

- (1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30, of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30, of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement

claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for health service costs at the level of service provided in the 1986/87 fiscal year. The reimbursement will be reduced by the amount of student health fees authorized per the Education Code § 76355.

After January 1, 1993, pursuant to Chapter 8, Statutes of 1993, the fees students were required to pay for health supervision and services were not more than:

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

The district may increase fees by the same percentage increase as the Implicit Price Deflator (IPD) for the state and local government purchase of goods and services.

Whenever the IPD calculates an increase of one dollar (\$1) above the existing amount, the fees may be increased by one dollar (\$1).

7. Reimbursement Limitations

- A. If the level at which health services were provided during the fiscal year of reimbursement is less than the level of health services that were provided in the 1986/87 fiscal year, no reimbursement is forthcoming.
- B. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms HFE-1.0, HFE-1.1, and form HFE-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form HFE-2, Health Services

This form is used to list the health services the community college provided during the 1986/87 fiscal year and the fiscal year of the reimbursement claim.

B. Form HFE-1.1, Claim Summary

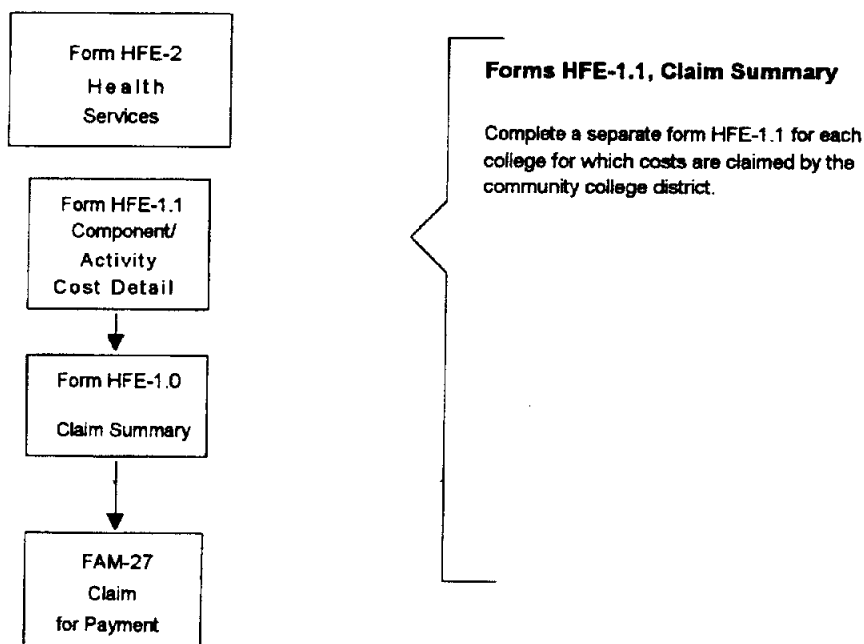
This form is used to compute the allowable increased costs an individual college of the community college district has incurred to comply with the state mandate. The level of health services reported on this form must be supported by official financial records of the community college district. A copy of the document must be submitted with the claim. The amount shown on line (13) of this form is carried to form HFE-1.0.

C. Form HFE-1.0, Claim Summary

This form is used to list the individual colleges that had increased costs due to the state mandate and to compute a total claimable cost for the district. The "Total Amount Claimed", line (04) on this form is carried forward to form FAM-27, line 13, for the reimbursement claim, or line (07) for the estimated claim.

D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form HFE-1.0 and HFE 1.1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561

HEALTH FEE ELIMINATION

For State Controller Use Only

Program

(19) Program Number 00029

(20) Date Filed ____/____/____

(21) LRS Input ____/____/____

029L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number

Reimbursement Claim Data

(02) Claimant Name

(22) HFE-1.0, (04)(b)

County of Location

(23)

Street Address or P.O. Box

Suite

(24)

City

State

Zip Code

(25)

Type of Claim

Estimated Claim

Reimbursement Claim

(03) Estimated

☐

(09) Reimbursement

☐

(04) Combined

☐

(10) Combined

☐

(05) Amended

☐

(11) Amended

☐

Fiscal Year of Cost

(06) 20__/20__

(12) 20__/20__

(30)

Total Claimed Amount

(07)

(13)

(31)

Less: 10% Late Penalty, not to exceed \$1,000

(14)

(32)

Less: Prior Claim Payment Received

(15)

(33)

Net Claimed Amount

(16)

(34)

Due from State

(08)

(17)

(35)

Due to State

(18)

(36)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, set forth on the attached statements.

Signature of Authorized Officer

Date

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number

() -

Ext.

E-Mail Address

Program 029	HEALTH FEE ELIMINATION Certification Claim Form Instructions	FORM FAM-27
------------------------------	---	------------------------------

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HFE-1.0 and enter the amount from line (04)(b).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form HFE-1.0, line (04)(b).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., HFE-1.0, (04)(b), means the information is located on form HFE-1.0, line (04), column (b). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/19__
(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College	(b) Claimed Amount	
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.0
--	-------------------------

(01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.

(02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the expenses were/are to be incurred. A separate claim must be filed for each fiscal year.

Form HFE-1.0 must be filed for a reimbursement claim. Do not complete form HFE-1.0 if you are filing an estimated claim and the estimate is not more than 110% of the previous fiscal year's actual costs. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, forms HFE-1.0 and HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) List all the colleges of the community college district which have increased costs. A separate form HFE-1.1 must be completed for each college showing how costs were derived.

(04) Enter the total claimed amount of all colleges by adding the Claimed Amount, line (3.1b) + line (3.2b) ... + (3.21b).

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY							FORM HFE-1.1	
(01) Claimant		(02) Type of Claim				Fiscal Year		
		Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>				19__/19__		
(03) Name of College								
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.								
LESS <input type="checkbox"/> SAME <input type="checkbox"/> MORE <input type="checkbox"/>								
						Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim								
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87								
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]								
(08) Complete columns (a) through (g) to provide detail data for health fees								
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)	
1. Per fall semester								
2. Per spring semester								
3. Per summer session								
4. Per first quarter								
5. Per second quarter								
6. Per third quarter								
(09) Total health fee that could have been collected						[Line (8.1g) + (8.2g) +(8.6g)]		
(10) Sub-total						[Line (07) - line (09)]		
Cost Reduction								
(11) Less: Offsetting Savings, if applicable								
(12) Less: Other Reimbursements, if applicable								
(13) Total Amount Claimed						[Line (10) - {line (11) + line (12)}]		

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.1
--	-------------------------

- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form HFE-1.1 must be filed for a reimbursement claim. If you are filing an estimated claim and the estimate does not exceed the previous year's actual costs by 10%, do not complete form HFE-1.1. Simply enter the amount of the estimated claim on form FAM-27, line (05), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the name of the college or community college district that provided student health services in the 1986/87 fiscal year and continue to provide the same services during the fiscal year of the claim.
- (04) Compare the level of health services provided during the fiscal year of reimbursement to the 1986/87 fiscal year and indicate the result by marking a check in the appropriate box. If the "Less" box is checked, STOP and do not complete the remaining part of this claim form. No reimbursement is forthcoming.
- (05) Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditures report (individual college's cost of health services as authorized under Education Code § 76355 and included in the district's Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5). **If the amount of direct costs claimed is different than shown on the expenditures report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report.** For claiming indirect costs, college districts have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget Circular A-21), or the State Controller's methodology outlined in "Filing a Claim" of the Mandated Cost Manual for Schools.
- (06) Enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986/87 fiscal year.
- (07) Enter the difference of the cost of health services for the fiscal year of claim, line (05), and the cost of providing current fiscal year health services that is in excess of the level provided in the 1986/87 fiscal year, line (06).
- (08) Complete columns (a) through (g) to provide details on the amount of health service fees that could have been collected. **Do not include students who are exempt from paying health fees established by the Board of Governors and contained in Section 58620 of Title 5 of the California Code of Regulations.** After 01/01/93, the student fees for health supervision and services were \$10.00 per semester, \$5.00 for summer school, and \$5.00 for each quarter. Beginning with the summer of 1997, the health service fees are: \$11.00 per semester and \$8.00 for summer school, or \$8.00 for each quarter.
- (09) Enter the sum of Student Health Fees That Could Have Been Collected, (other than from students who were exempt from paying health fees) [Line (8.1g) + line (8.2g) + line (8.3g) + line (8.4g) + line (8.5g) + line (8.6g)].
- (10) Enter the difference of the cost of providing health services at the 1986/87 level, line (07) and the total health fee that could have been collected, line (09). If line (09) is greater than line (07), no claim shall be filed.
- (11) Enter the total savings experienced by the school identified in line (03) as a direct cost of this mandate. Submit a schedule of detailed savings with the claim.
- (12) Enter the total other reimbursements received from any source, (i.e., federal, other state programs, etc.). Submit a schedule of detailed reimbursements with the claim.
- (13) Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total 1986/87 Health Service Cost excluding Student Health Fees.

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports Appointments College Physician, surgeon Dermatology, family practice Internal Medicine Outside Physician Dental Services Outside Labs, (X-ray, etc.) Psychologist, full services Cancel/Change Appointments Registered Nurse Check Appointments Assessment, Intervention and Counseling Birth Control Lab Reports Nutrition Test Results, office Venereal Disease Communicable Disease Upper Respiratory Infection Eyes, Nose and Throat Eye/Vision Dermatology/Allergy Gynecology/Pregnancy Service Neuralgic Orthopedic Genito/Urinary Dental Gastro-Intestinal Stress Counseling Crisis Intervention Child Abuse Reporting and Counseling Substance Abuse Identification and Counseling Acquired Immune Deficiency Syndrome Eating Disorders Weight Control Personal Hygiene Burnout Other Medical Problems, list Examinations, minor illnesses Recheck Minor Injury Health Talks or Fairs, Information Sexually Transmitted Disease Drugs Acquired Immune Deficiency Syndrome			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse Birth Control/Family Planning Stop Smoking Library, Videos and Cassettes First Aid, Major Emergencies First Aid, Minor Emergencies First Aid Kits, Filled Immunizations Diphtheria/Tetanus Measles/Rubella Influenza Information Insurance On Campus Accident Voluntary Insurance Inquiry/Claim Administration Laboratory Tests Done Inquiry/Interpretation Pap Smears Physical Examinations Employees Students Athletes Medications Antacids Antidiarrheal Aspirin, Tylenol, Etc Skin Rash Preparations Eye Drops Ear Drops Toothache, oil cloves Stingkill Midol, Menstrual Cramps Other, list Parking Cards/Elevator Keys Tokens Return Card/Key Parking Inquiry Elevator Passes Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies Private Medical Doctor Health Department Clinic Dental Counseling Centers Crisis Centers Transitional Living Facilities, battered/homeless women Family Planning Facilities Other Health Agencies Tests Blood Pressure Hearing Tuberculosis Reading Information Vision Glucometer Urinalysis Hemoglobin EKG Strep A testing PG Testing Monospot Hemacult Others, list Miscellaneous Absence Excuses/PE Waiver Allergy Injections Band-aids Booklets/Pamphlets Dressing Change Rest Suture Removal Temperature Weigh Information Report/Form Wart Removal Others, list Committees Safety Environmental Disaster Planning			

INVESTMENT REPORTS

1. Summary of Chapters 783/95, 156/96, and 749/96

Government Code § 53646, subdivisions (a), (b), and (e), as added and amended by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996, requires the treasurer or chief fiscal officer to render an annual statement of investment policy and a quarterly report of investments, containing specified information to the legislative body and oversight committee, as specified.

On March 27, 1997, the Commission on State Mandates determined that Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996 resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district (K-12), county office of education, or community college district, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal period January 1, 1996 through June 30, 1996 and fiscal years 1996-97, and 1997-98, may be made available in a future appropriations act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule "Appropriation for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim, at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline**A. Initial Claims**

Initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the period 1/1/96 to 6/30/96 and 1996/97 fiscal years must be filed with the State Controller's Office and postmarked by May 20, 1998. If the reimbursement claim is filed after the deadline of May 20, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by May 20, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "X" is shown for the program listed under "19__/19__ Reimbursement Claim", and/or "19__/19__ Estimated Claim", claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Statement of Investment Policy

Prepare and submit the annual statement of investment policy and changes to:

- (1) The legislative body and any oversight committee for consideration at a public meeting, effective January 1, 1996.

- (2) The county board of supervisors and any oversight committee for review and approval at a public meeting, effective January 1, 1997.

B. Quarterly Report of Investments

(1) Implementation Costs

Develop or modify existing policies and procedures for accumulating and compiling data to prepare the quarterly report of investments, as required in § 53646, subdivisions (b)(1), (2), (3), and/or (e).

(2) Ongoing Costs

- (a) Accumulate and compile data necessary to prepare the quarterly reports of investments, as required in Government Code § 53646, subdivision (b)(1), (2), (3), and/or (e).

- (b) Render a quarterly report of investments to the chief executive officer, the internal auditor, and the legislative body of the school district as required in Government Code § 53646, subdivision (b)(1).¹

7. Reimbursement Limitations

A. Reimbursement claims may be filed for costs incurred, as follows:

- (1) Pursuant to Chapter 783, Statutes of 1995, costs are reimbursable on or after January 1, 1996. See 6.A.(1) above.
 - (2) Pursuant to Chapter 156, Statutes of 1996, costs are reimbursable on or after July 12, 1996. See 6.B.(2)(b) above. Permit the use of a statement, in lieu of the report, for any investment in an insured account.
 - (3) Pursuant to Chapter 749, Statutes of 1996, costs are reimbursable on or after January 1, 1997. See 6.A.(2) above.
- B.** Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms INR-1 and INR-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form INR-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form INR-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

¹ Effective 10/9/97, Chapter 825/97, requires only quarterly reports on securities, investments, or moneys held in individual school accounts that are \$25,000 or more.

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, the productive hourly rates and related fringe benefits.

Source documents may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the expenditures.

(3) Contract Services

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Fixed Assets

List the cost of fixed assets acquired specifically for the purpose of this mandate. Explain the use of each fixed asset. Leased fixed assets (with an option to purchase), are considered purchases. The cost of the fixed asset cannot be expensed for the year of purchase, unless permitted by the Commission on State Mandates. Only the asset's yearly depreciated value using the straight-line method may be claimed. The Internal Revenue Service, "Publication 946" may be used to obtain an estimated useful life for the fixed asset. If a fixed asset is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the asset which is used for purposes of the program is reimbursable.

Source documents may include, but are not limited to, invoices, receipts, purchase orders and other documents evidencing the validity of the purchases.

(5) Training

Only the cost for a reasonable number of employees attending the training is reimbursable. Specialized training must be justified in writing by the claimant. Give the class title, dates, location, and name(s) of the employee(s) attending training classes associated with the mandate. Reimbursable costs include salaries and benefits for time spent, the registration fee, transportation, lodging, and per diem.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

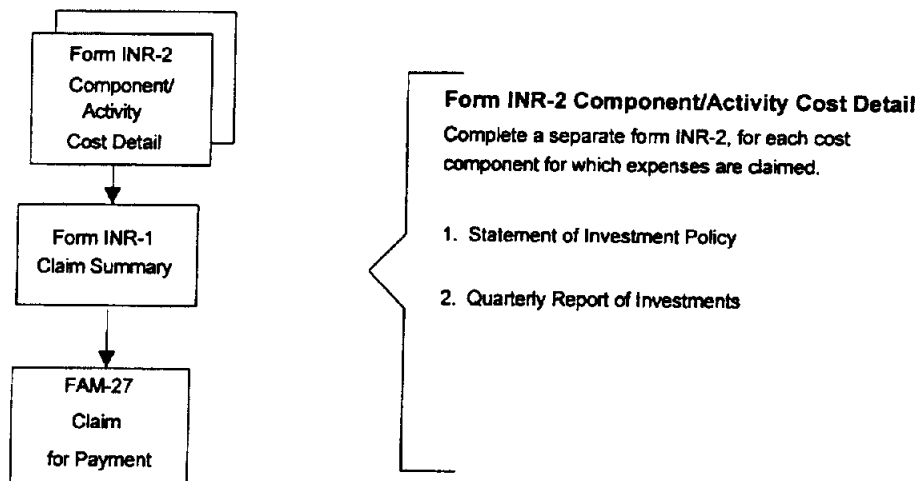
B. Form INR-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of investment reports prepared during the fiscal year of the claim.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form INR-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 INVESTMENT REPORTS (SCHOOL DISTRICTS)			For State Controller Use Only		Program 169
(01) Claimant Identification Number			(19) Program Number 00169		169
(02) Claimant Name			(20) Date Filed ____/____/____		
County of Location			(21) LRS Input ____/____/____		
Street Address or P.O. Box Suite			(22) INR-1, (03)		
City State Zip Code			(23) INR-1, (04)(1)(f)		
			(24) INR-1, (04)(2)(f)		
			(25) INR-1, (06)		
Type of Claim	Estimated Claim		Reimbursement Claim		(26)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>			(27)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>			(28)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>			(29)
Fiscal Year of Cost	(06) 20__/20__	(12) 20__/20__			(30)
Total Claimed Amount	(07)	(13)			(31)
Less: 10% Late Penalty, not to exceed \$1,000		(14)			(32)
Less: Prior Claim Payment Received		(15)			(33)
Net Claimed Amount		(16)			(34)
Due from State	(08)	(17)			(35)
Due to State		(18)			(36)
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995, and Chapter 156, Statutes of 1996, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 783, Statutes of 1995, and Chapter 156, Statutes of 1996.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995, and Chapter 156, Statutes of 1996, set forth on the attached statements.</p> <p>Signature of Authorized Officer _____ Date _____</p> <p>_____ Type or Print Name _____ Title _____</p> <p>(38) Name of Contact Person for Claim _____ Telephone Number () - Ext. _____</p> <p>E-Mail Address _____</p>					

Program 169	INVESTMENT REPORTS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27
------------------------------	--	------------------------------

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form INR-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form INR-1, line (11).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., INR-1, (03), means the information is located on form INR-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. Completion of this data block will expedite the payment process.
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-1**

(01) Claimant

(02) Type of Claim

Fiscal Year

Reimbursement ☐Estimated ☐

19__/20__

Claim Statistics

(03) Number of investment reports prepared during the fiscal year

Direct Costs**Object Accounts**

(04) Reimbursable Components

(a)

(b)

(c)

(d)

(e)

(f)

Salaries
and
BenefitsMaterials
and
Supplies

Training

Contract
ServicesFixed
Assets

Total

1. Statement of Investment Policy

2. Quarterly Report of Investments

(05) Total Direct Costs

Indirect Costs

(06) Indirect Cost Rate

[[From J-380 or J-580]

%

(07) Total Indirect Costs

[Line (06) x line (05)(f)]

(08) Total Direct and Indirect Costs

[Line (05)(f) + line (07)]

Cost Reduction

(09) Less: Offsetting Savings, if applicable

(10) Less: Other Reimbursements, if applicable

(11) Total Claimed Amount

[Line (08) - (line (09) + line (10))]

**INVESTMENT REPORTS
CLAIM SUMMARY
Instructions**

**FORM
INR-1**

- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form INR-1 should be completed for each department.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form INR-1 must be filed for a reimbursement claim. Do not complete form INR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form INR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of investment reports that were prepared during the fiscal year.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form INR-2, line (05), columns (d), (e), (f), (g), and (h) to form INR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(f).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

MANDATED COSTS INVESTMENT REPORTS COMPONENT/ACTIVITY COST DETAIL	FORM INR-2
---	-----------------------------

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Components: Check only **one** box per form to identify the component being claimed.☐

Statement of Investment Policy

☐

Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h).

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Training	(g) Contract Services	(h) Fixed Assets
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____							

INVESTMENT REPORTS
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
INR-2

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form INR-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, training costs, etc. Contract services are reimbursable to the extent that the activities performed require special skill or knowledge that are not readily available from the claimant's staff. If a piece of equipment acquired for the Investment Reports program is also utilized for other programs, only a prorated cost of the equipment is reimbursable. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries					
Services and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Office Supplies									
Training	Employee Name Title Name of Class		Dates Attended			Registration Fee			
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Dates of Service				Itemized Cost of Services Performed		Invoice
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used					Itemized Cost of Equipment Purchased	Invoice

- (05) Total line (04), columns (d), (e), (f), (g), and (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d), (e), (f), (g), and (h) to form INR-1, block (04), columns (a), (b), (c), (d), and (e) in the appropriate row.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2001-03

LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING
(SCHOOL DISTRICTS)

APRIL 30, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Law Enforcement Sexual Harassment Training (LESH). These claiming instructions are issued subsequent to the adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Penal Code Section 13519.7, subdivisions (a) and (c), as added by Chapter 126, Statutes of 1993, require peace officers who are victims of sexual harassment in the workplace to follow sexual harassment complaint guidelines developed by the Commission on Peace Officer Standards and Training, and that peace officers who completed their basic training before January 1, 1995, receive supplementary training on sexual harassment in the workplace.

On September 28, 2000, the COSM determined that Penal Code Section 13519.7, subdivisions (a) and (c), establish costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, community college district, or county office of education that employs peace officers and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Pursuant to Penal Code Section 13519.7, subdivision (c), the supplementary training on sexual harassment in the workplace should have been completed by January 1, 1997. Therefore, it is anticipated that a majority of the training costs would have been incurred prior to the 1998-99 fiscal year. However, if costs are being claimed for the 1998-99 and subsequent fiscal years, include a brief explanation of why the sexual harassment training was not completed until that time on form LESH-2.

A. Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Therefore, reimbursement claims for the 1996-97 through 1999-00 fiscal years and an estimated claim for the 2000-01 fiscal year must be filed with the SCO and must be delivered or postmarked on or before **August 28, 2001**. Thereafter, having received payment for an estimated claim, the claimant must file an annual reimbursement claim by January 15 of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among fiscal years. If the claims are late, the penalty should be applied to a single fiscal year.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **August 28, 2001**. Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement of Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. If no funds are appropriated for initial claims at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.htm.

Address for Filing Claims

Submit a signed, original and form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Parameters and Guidelines

Penal Code Section 13519.7, Subdivisions (a) and (c)
Statutes of 1993, Chapter 126

Law Enforcement Sexual Harassment Complaint Procedures and Training

I. SUMMARY OF MANDATE

Penal Code Section 13519.7 as added by Statutes of 1993, Chapter 126, requires, in subdivision (a), that city police departments, county sheriffs' departments, districts, and state university departments follow sexual harassment complaint guidelines developed by the Commission on Peace Officer Standards and Training (POST) and, in subdivision (c), that peace officers, who completed their basic training before January 1, 1995, receive supplementary training on sexual harassment in the workplace by January 1, 1997.

On September 28, 2000, the Commission on State Mandates (Commission) adopted its Statement of Decision on the subject test claim, finding that Penal Code section 13519.7, subdivisions (a) and (c), constitutes a reimbursable state mandated program as follows:

"The sexual harassment guidelines, entitled "Sexual Harassment in the Workplace, Guidelines and Curriculum, 1994" which were developed by POST in response to Penal Code section 13519.7, subdivision (a), constitute a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514;"

"Penal Code section 13519.7, subdivision (c), which requires peace officers to receive a one-time, two-hour course on sexual harassment by January 1, 1997, constitutes a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 when the sexual harassment training occurs during the employee's regular working hours, or when the sexual harassment training occurs outside the employee's regular working hours and is an obligation imposed by an MOU existing on January 1, 1994 (the effective date of the statute), which requires the local agency to provide or pay for continuing education training, for the following increased 'costs mandated by the state':

- Salaries, benefits, and incidental expenses for each veteran officer to receive a one-time, two-hour course on sexual harassment; and
- Costs to present the one-time, two-hour course in the form of materials and trainer time."

II. ELIGIBLE CLAIMANTS

Cities, counties, city and county, school districts and community college districts that employ peace officers, and special districts as defined in Government Code section 17520 that are authorized by statute to maintain a police department.¹

III. PERIOD OF REIMBURSEMENT

Section 17557 of the Government Code, prior to its amendment by Statutes of 1998, Chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. This test claim was filed by the County of Los Angeles on December 23, 1997. Therefore, costs incurred in implementing Statutes of 1993, Chapter 126, after July 1, 1996, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement shall be submitted within 120 days of notification by the State Controller of the enactment of the claim's bill.

If total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

A. Sexual Harassment Complaint Procedures

Local law enforcement agency costs incurred in following the sexual harassment guidelines developed by POST are reimbursable as follows:

One-time Costs

For the development of a local law enforcement agency's sexual harassment complaint policies and procedures, including:

1. Developing a formal written procedure for the acceptance of complaints from peace officers who are the victims of sexual harassment training in the workplace,
2. Providing a written copy of the local agency's complaint procedure to every peace officer employee,
3. Using definitions and examples of sexual harassment as contained in the Code of Federal Regulations (29 CFR 1604.11) and California Government Code Section 12950,
4. Identifying the specific steps complainants should follow for initiating a complaint,
5. Addressing supervisory/management responsibilities to intervene and/or initiate an investigation when possible sexual harassment is observed in the workplace,
6. Stating that agencies must attempt to prevent retaliation, and under the law, sanctions can be imposed if complainants and/or witnesses are subjected to retaliation,
7. Identifying parties to whom the incident should/may be reported, allowing complainant to circumvent their normal chain of command in order to report a sexual harassment incident, including stating that the complainant is always entitled to go directly to the California Department of Fair Employment Housing (DFEH) and/ or the Federal Equal Employment Opportunity Commission (EEOC) to file a complaint,

¹ Penal Code section 13507 defines "district" to include the school districts, community college districts, and special districts authorized by statute to maintain a police department for purposes of the chapter on local officer standards and training.

8. Requiring that all complaints shall be fully documented by the person receiving the complaint,
9. Requiring that all sexual harassment prevention training shall be documented for each person and maintained in an appropriate file.

B. Sexual Harassment Training

Local law enforcement agency costs incurred in conducting sexual harassment training during their employee's regular working hours, or outside the employee's regular working hours and is an obligation imposed by an MOU existing on January 1, 1994 which requires that the local agency provide or pay for continuing education training, are reimbursable.

Claimant-Sponsored Training

Costs incurred in conducting a one-time, two-hour supplementary training class on sexual harassment in the workplace for each peace officer who completed basic training before January 1, 1995, are reimbursable as follows:

1. Training the trainers to conduct the training,
2. Obtaining training materials including, but not limited to, training videos and audio visual aids,
3. A one-time, two-hour sexual harassment training course for each peace officer veteran that includes:
 - a. Instructor time to prepare and teach the two-hour sexual harassment class,
 - b. Trainee time to attend the two-hour sexual harassment class.

Outside Training

Costs incurred in attending a one-time, two-hour outside training class which meets the requirements of the mandated training on sexual harassment in the workplace for peace officers, who completed their basic training before January 1, 1995, are reimbursable as follows:

1. Trainee time to attend the one-time, two-hour sexual harassment class,
2. Training fees for each peace officer attending the one-time, two-hour class,
3. Purchase of training materials for each peace officer attending the one-time, two-hour class.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV of this document and they must be supported by the following cost element information:

A. Direct Cost

Direct cost are defined as cost that can be traced to specific goods, services, units, programs, activities or functions and shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, productive hourly rate and related fringe benefits.

Reimbursement for personal services includes compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

2. Materials and Supplies

Only expenditures that can be identified as direct costs of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contract for services. Describe the reimbursable activity (ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services.

4. Fixed Assets

List the costs of the fixed assets that have been acquired specifically for the purpose of this mandate. If the fixed asset is utilized in some way not directly related to the mandated program, only the pro-rata portion of the asset, which is used for the purposes of the mandated program, is eligible for reimbursement.

5. Travel

Travel expenses for mileage, per diem, lodging and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of the travel, inclusive dates and times of travel, destination points and travel costs.

6. Training

The cost of training an employee to perform the mandated activities as specified in section IV of these parameters and guidelines, is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended and the location. Reimbursable costs may include salaries and benefits of trainees and trainers, registration fees, transportation, lodging, per diem, and incidental audiovisual aids. If the training encompasses subjects broader than this mandate, only the pro rata portion of the training costs can be claimed.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

1. Special Districts, Counties and Cities

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

2. School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

3. Community Colleges

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. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's Office claiming instructions, for those costs mandated by the State contained herein.

IX. PARAMETERS AND GUIDELINES AMENDMENTS

Pursuant to Title 2, California Code of Regulations, section 1183.2, Parameters and Guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A Parameters and Guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS)			For State Controller Use Only (19) Program Number 00194 (20) Date Filed ____/____/____ (21) LRS Input ____/____/____		Program <div style="font-size: 2em; font-weight: bold;">194</div>
(01) Claimant Identification Number			Reimbursement Claim Data		
(02) Claimant Name			(22) LESH-1, (04)(a)		
County of Location			(23) LESH-1, (04)(b)		
Street Address or P.O. Box			(24) LESH-1, (05)(A)(1)(f)		
City			(25) LESH-1, (05)(B)(1)(f)		
State			(26) LESH-1, (05)(B)(2)(f)		
Zip Code			(27) LESH-1, (07)		
Type of Claim (03) Estimated <input type="checkbox"/> (04) Combined <input type="checkbox"/> (05) Amended <input type="checkbox"/>			Reimbursement Claim (09) Reimbursement <input type="checkbox"/> (10) Combined <input type="checkbox"/> (11) Amended <input type="checkbox"/>		
Fiscal Year of Cost			(06) 20__/20__		
Total Claimed Amount			(07)		
Less: 10% Late Penalty, not to exceed \$1,000			(12) 20__/20__		
Less: Prior Claim Payment Received			(13)		
Net Claimed Amount			(14)		
Due from State			(15)		
Due to State			(16)		
(37) CERTIFICATION OF CLAIM					
In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 126, Statutes of 1993, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.					
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 126, Statutes of 1993.					
The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 126, Statutes of 1993, set forth on the attached statements.					
Signature of Authorized Officer			Date		
Type or Print Name			Title		
(38) Name of Contact Person for Claim			Telephone Number () - Ext.		
E-Mail Address					

Program 194	LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27
------------------------------	--	------------------------------

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. Affix a label in the space shown. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form LESH-1 and enter the amount from line (12).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form LESH-1, line (12).
- (14) **Filing Deadline. Initial Claims of Ch. 126/93.** If the reimbursement claims for fiscal years 1996-97 through 1999-00 are filed after **August 28, 2001**, the claims must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) **Reimbursement Claim Data.** Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., LESH-1, (05)(A)(1)(f), means the information is located on form LESH-1, block (05), component (A), line (1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 8.19% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

Program 194	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) CLAIM SUMMARY	FORM LESH-1
(01) Claimant		(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>
		Fiscal Year 19__/20__
(03) Department	Leave blank.	
Claim Statistics		
(04) Number of peace officers who received supplementary training on sexual harassment through:		
(a) Claimant-sponsored training during the fiscal year of the claim		
(b) Outside training during the fiscal year of the claim		
Direct Costs	Object Accounts	
(05) Reimbursable Components A. One-Time Costs 1. Develop Policies & Procedures B. Ongoing Costs 1. Claimant-Sponsored Training 2. Outside Training	(a) Salaries and Benefits	(b) Services and Supplies
	(c) Fixed Assets	(d) Travel and Training
	(e) Total	
(06) Total Direct Costs		
Indirect Costs		
(07) Indirect Cost Rate	[From J-380 or J-580]	%
(08) Total Indirect Costs	[Line (06)(e) x line (07)]	
(09) Total Direct and Indirect Costs	[Line (06)(e) + line (08)]	
Cost Reduction		
(10) Less: Offsetting Savings		
(11) Less: Other Reimbursements		
(12) Total Claimed Amount	[Line (09) - (line (10) + line (11))]	

Program 194	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) CLAIM SUMMARY	FORM LESH-1
------------------------------	---	------------------------------

- (01) Claimant. Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form LESH-1 must be filed for a reimbursement claim. Do not complete form LESH-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form LESH-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Department. Leave blank.
- (04) (a) Enter the number of peace officers who received supplementary training on sexual harassment in the workplace through claimant-sponsored training during the fiscal year of the claim.
 (b) Enter the number of peace officers who received supplementary training on sexual harassment in the workplace through outside training during the fiscal year of the claim.
- (05) Reimbursable Components. For each reimbursable component, enter the total from form LESH-2, line (05), columns (d) through (g) to form LESH-1, block (05), columns (a) through (d) in the appropriate row. Total each row.
- (06) Total Direct Costs. Total columns (a) through (e).
- (07) Indirect Cost Rate. For school districts and county offices of education, enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs. Community college districts have the option of using a federally approved rate, the rate calculated on the State Controller's Office form FAM-29C, or 7%.
- (08) Total Indirect Costs. Multiply Total Direct Costs, line (06)(e), by the Indirect Cost Rate, line (07).
- (09) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (06)(e), and Total Indirect Costs, line (08).
- (10) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (11) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (12) Total Claimed Amount. From Total Direct and Indirect Costs, line (09), subtract the sum of Offsetting Savings, line (10), and Other Reimbursements, line (11). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program <div style="font-size: 2em; font-weight: bold; margin-top: 5px;">194</div>	MANDATED COSTS LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM LESH-2				
(01) Claimant		(02) Fiscal Year				
(03) Reimbursable Components: Check only one box per form to identify the component being claimed.						
One-Time Costs: <input type="checkbox"/> Develop Policies and Procedures						
Ongoing Costs: <input type="checkbox"/> Claimant-Sponsored Training <input type="checkbox"/> Outside Training						
(04) Description of Expenses: Complete columns (a) through (g).		Object Accounts				
(a)	(b)	(c)	(d)	(e)	(f)	(g)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Services and Supplies	Fixed Assets	Travel and Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____						

Program 194	LAW ENFORCEMENT SEXUAL HARASSMENT TRAINING (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM LESH-2
------------------------------	--	------------------------------

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form LESH-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial payment at the time the claims are filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries and Benefits	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Salaries	Title							
Benefits	Activities	Benefit Rate		Benefits = Benefit Rate x Salaries				
Services and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Supplies								
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service		Itemized Cost of Services Performed			Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage			Itemized Cost of Equipment Purchased		Invoice
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days				Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode				or Total Travel Cost	
Training	Employee Name/Title Name of Class		Dates Attended				Registration Fee	

- (05) Total line (04), columns (d) through (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (g) to form LESH-1, block (05), columns (a) through (d) in the appropriate row.

Mandate Reimbursement Process (School Districts)

1. Summary of Chapter 486/75 and 1459/84

Chapter 486, Statutes of 1975, established the Board of Control's authority to hear and make determinations on claims submitted by local governments that allege costs mandated by the State. In addition, Chapter 486/75 contains provisions authorizing the State Controller's Office to receive, review, and pay reimbursement claims for mandated costs submitted by local governments.

Chapter 1459, Statutes of 1984, created the Commission on State Mandates, which replaced the Board of Control with respect to hearing mandated cost claims. This law established the "sole and exclusive procedure" by which a local agency is allowed to claim reimbursement as required by Section 6 of Article XIII B of the California Constitution for State Mandates under Government Code Section 17552.

Together these laws establish the process by which local agencies are to receive reimbursement for state mandated programs. As such, they prescribe the procedures that must be followed before mandated costs are to be recognized. They also dictate reimbursement activities by requiring local agencies to file claims according to instructions issued by the State Controller's Office.

On March 27, 1986, the Commission on State Mandates determined that Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1984, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code Section 17500) of Division 4 of Title 2.

2. Eligible Claimants

Any school district, county office of education, or community college district that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. To determine if funding is available for the current fiscal year refer to the schedule, "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in October of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

A claim for reimbursement or an estimate must exceed \$200 per year. However, a county as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual district's claim does not exceed \$200. The combined claim must show the individual claim costs for each district. Once a combined claim is filed, all subsequent claims for the same mandate must be filed in a combined form. A school district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office, of its intent to file a separate claim at least 180 days prior to the deadline for filing a claim.

5. Filing Deadline

Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year regardless whether the payment was more or less than the actual costs. If the school district fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the district may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which the costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim will be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Activities

Eligible claimants will be reimbursed for costs incurred in the filing of successful test claims and reimbursement claims. The purpose of a test claim is to establish that local governments (counties, cities, school districts, special districts, etc.,) cannot be made financially whole unless all state mandated costs, both direct and indirect, are reimbursed. Since local costs would not have been incurred for test claims and reimbursement claims but for implementing state imposed mandates, all resulting costs are recoverable.

A. Test Claims

All costs of successful test claims presented to the Commission on State Mandates are reimbursable, including unsuccessful test claims if an adverse Commission ruling is later reversed as a result of a court order. The following costs would be reimbursable:

Accumulated costs (current and prior years) for presenting a test claim which was successful shall be claimed in the fiscal year in which the Commission determines a reimbursable mandate exists for the program. After a successful test claim, costs incurred for developing parameters and guidelines, and necessary cost data for the program shall be claimed in the fiscal year in which costs were incurred.

(1) Preparing and Presenting Test Claims

The costs of preparing and presenting test claims to the Commission and the additional costs of litigation, if an unsuccessful test claim is later revised by a court order.

(2) Developing Parameters and Guidelines

The costs of developing parameters and guidelines for the successful test claim.

(3) Collection of Cost Data

The collection of cost data to determine the statewide impact of the successful test claim.

(4) Drafting Claiming Instructions

The costs of assisting the State Controller's Office in drafting the required claiming instructions.

B. Reimbursement Claims

(1) Preparation of the Claim

All costs incurred for the preparation and submission of successful reimbursement claims to the State Controller's Office are claimable.

(2) Classes for Claim Preparation

The costs of attending classes designed to assist the claimant in identifying and correctly preparing the required documentation for a specific mandate are reimbursable. Allowable costs include, but are not limited to, salaries and benefits, transportation, registration fees and per diem.

Please note that costs of preparing and submitting reimbursement claims should be claimed in the fiscal year in which costs were incurred rather than in the fiscal year of the program cost.

For example, the initial filing deadline for Chapter 1117/84, Airport Land Use, for the increased costs incurred in the 1985/86 through 1988/89 fiscal years was May 15, 1990. The costs would be incurred in the 1989/90 fiscal year to prepare and file reimbursement claims for all four fiscal years. Therefore, the costs should be identified in the 1989/90 Mandate Reimbursement Process claim.

C. Incorrect Reduction Claims

If a claimant files a successful appeal with the Commission on State Mandates regarding the incorrect reduction of a claim and the Commission rules for the claimant, the following costs are reimbursable:

(1) Preparation of the Claim

All costs incurred for the preparation and submission of a claim to the State Controller's Office.

(2) Presentation to the Commission

The costs of presenting a successful incorrect reduction claim to the Commission.

Accumulated costs (current and prior years) to present a successful incorrect reduction claim shall be claimed in the fiscal year in which the Commission determined that the claim was incorrectly reduced.

7. Reimbursement Limitations

- A. ~~Legal costs not exceeding \$90 per hour will be considered reimbursable, subject to proper documentation. Any amount exceeding \$90 per hour will be subject to review and subsequent approval by the State Controller.~~
- B. Reimbursement limitation for independent contractor costs is detailed under Item 8.A.(3)(a) of these claiming instructions for the preparation and submission of reimbursement claims.
- C. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms MRP-1 and MRP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be placed on the Internet for immediate access by claimants.

A. Form MRP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form MRP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s) and/or show the classification of each employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g. annual leave, sick leave) and the employer's contribution to social security, pension plans, insurance, and workers' compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities that the employee performs. However, benefit rates must be itemized.

Source documents may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct result of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate. The cost of materials and supplies that are not used exclusively for the mandate is limited to the pro rata portion used to comply with this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

Source documents may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contract Services

Costs incurred for contract services and/or legal counsel that assist in the preparation, submission, and/or presentation of claims are recoverable.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

Limitation on reimbursement for independent contractor costs for the preparation and submission of reimbursement claims.

- (a) If a school district contracts with an independent contractor for the preparation and submission of reimbursement claims, the costs reimbursable by the state for that purpose shall not exceed the lesser of (1) 10 percent of the amount of the claims prepared and submitted by the independent contractor, or (2) the actual costs that would necessarily have been incurred for that purpose if performed by employees of the school district.

The maximum amount of reimbursement provided for an independent contractor may be exceeded only if the school district establishes, by appropriate documentation and governing board certification, that the preparation and submission of these claims could

not have been accomplished without the incurring of the additional costs claimed by the school district.

- (b) Costs incurred for contract services and/or legal counsel that assist in the preparation, submission, and/or presentation of claims are recoverable within the limitations imposed under (a) above. Provide copies of the invoices and/or claims that were paid. For the preparation and submission of claims pursuant to Government Code Sections 17561 and 17564, submit an estimate of the actual costs that would have been incurred for that purpose if performed by employees of the school district. This cost estimate is to be certified by the governing body or its designee.

If reimbursement is sought for independent contractor costs that are in excess of [Test (1)] ten percent of the claims prepared and submitted by the independent contractor or [Test (2)] the actual costs that necessarily would have been incurred for that purpose if performed by employees of the school district, appropriate documentation must be submitted to show that the preparation and submission of these claims could not have been accomplished without the incurring of the additional costs claimed by the district. Appropriate documentation includes the record of dates and time spent by staff of the contractor for the preparation and submission of claims on behalf of the school district, the contractor's billed rates and an explanation of reasons for exceeding Test (1) and/or Test (2). In the absence of appropriate documentation, reimbursement is limited to the lesser of Test (1) and/or Test (2). No reimbursement shall be permitted for the cost of contracted services without the submission of an estimate of actual costs by the district.

(4) Training

(a) Classes

Include the cost of classes designed to assist the claimant in identifying and correctly preparing state required documentation for specific reimbursable mandates. Such cost includes, but is not limited to, salaries and benefits, transportation, registration fees, per diem, and related costs incurred as a result of this mandate.

(b) Commission Workshops

Participation in workshops convened by the Commission is reimbursable. Such costs include, but are not limited to, salaries and benefits, transportation and per diem. This does not include reimbursement for participation in rulemaking proceedings.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

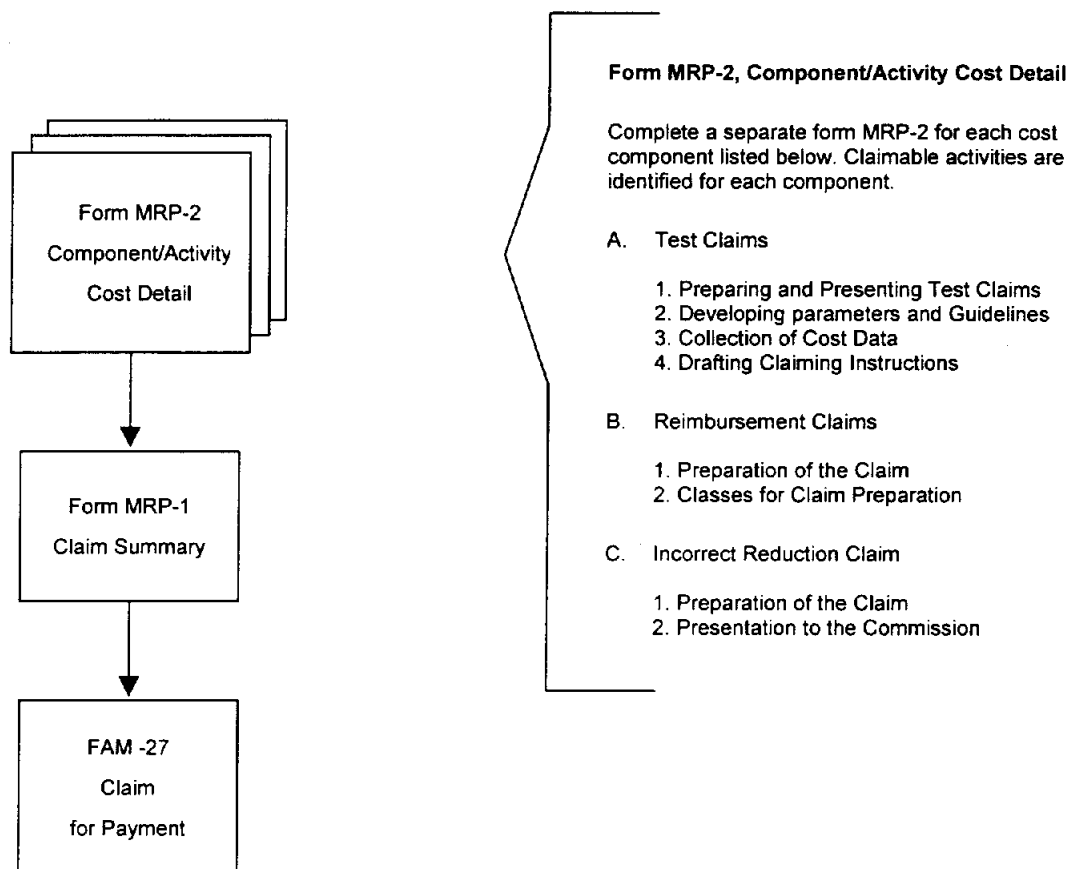
B. Form MRP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute the allowable indirect costs for the mandate. Claim statistics shall identify the work performed for which costs are claimed. The claimant must give the chapter/statute and name of each mandated program. If claiming the cost of a successful test claim or incorrect reduction claim, give the date when the claim was heard by the Commission on State Mandates. Direct costs on this form are derived from form MRP-2 and carried forward to form FAM-27.

Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have their own ICRP.

C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the local agency. All applicable information from form MRP-1 must be carried forward to this form in order for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 MANDATE REIMBURSEMENT PROCESS (SCHOOL DISTRICTS)			For State Controller Use Only		Program 042
(01) Claimant Identification Number			(19) Program Number 00042		042
(02) Claimant Name			(20) Date Filed ____/____/____		
County of Location			(21) LRS Input ____/____/____		
Street Address or P.O. Box Suite					
City State Zip Code			(22) MRP-1, (03)(a)		
			(23) MRP-1, (03)(b)		
			(24) MRP-1, (03)(c)		
			(25) MRP-1, (04)(1)(d)		
			(26) MRP-1, (04)(2)(d)		
			(27) MRP-1, (04)(3)(d)		
			(28) MRP-1, (06)		
			(29)		
			(30)		
			(31)		
			(32)		
			(33)		
			(34)		
			(35)		
			(36)		
(37) CERTIFICATION OF CLAIM <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1894, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1894.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 486, Statutes of 1975, and Chapter 1459, Statutes of 1894, set forth on the attached statements.</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 60%;">Signature of Authorized Officer</div> <div style="width: 40%;">Date</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;">Type or Print Name</div> <div style="width: 40%;">Title</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 40%;">(38) Name of Contact Person for Claim</div> <div style="width: 20%;">Telephone Number () -</div> <div style="width: 40%;">Ext.</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 40%;">E-Mail Address</div> <div style="width: 60%;"></div> </div>					

Program 042	MANDATE REIMBURSEMENT PROCESS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27
------------------------------	---	------------------------------

- (01) Use mailing label or leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete forms MRP-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from forms MRP-1, line (11).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., MRP-1, (03)(a), means the information is located on form MRP-1, block (03), column (a). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

MANDATED COSTS MANDATE REIMBURSEMENT PROCESS CLAIM SUMMARY	FORM MRP-1
---	-----------------------------

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/>	
	Estimated <input type="checkbox"/>	19__/20__

Claim Statistics

(03) Chapter Name and Number of Mandates	(a) Test Claims	(b) Reimbursement Claims	(c) Incorrect Reduction Claims
Total Number of Claims Filed			

Direct Costs**Object Accounts**

(04) Reimbursable Components	(a)	(b)	(c)	(d)	(e)
	Salaries & Benefits	Materials & Supplies	Travel & Training	Contract Services	Total
1. Test Claims					
2. Reimbursement Claims					
3. Incorrect Reduction Claims					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	From J-380, J-580, or FAM-29C	%
(07) Total Indirect Costs	[Line (06) x {line (05)(e) - line (05)(d)}]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]

MANDATE REIMBURSEMENT PROCESS
Certification Claim Form
Instructions

FORM
MRP-1

- (01) Enter the name of the claimant.
- (02) **Type of Claim.** Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred. Form MRP-1 must be filed for a reimbursement claim. Do not complete form MRP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form MRP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) **Test Claims:** Enter the chapter/statute or state regulation and program name. Give the date when the successful test claim was heard by the Commission on State Mandates. Enter an "x" in column (a) for each program.
- Reimbursement Claims:** List each chapter/statute or state regulation and program name that is included in the claim preparation costs. Enter an "x" in column (b) for each program.
- Incorrect Reduction Claims:** Enter the chapter/statute or state regulation and program name. Give the date when the successfully appealed incorrect reduction claim was heard by the Commission on State Mandates. Enter an "x" in column (a) for each program.
- Total the "x"s in each column. (Attach a separate schedule if more space is needed to meet your requirements).
- (04) **Reimbursable Components.** For each reimbursable component, enter the total from form MRP-2, line (05), columns (d), (e), (f), and (g) to form MRP-1, block (04) columns (a), (b), (c), and (d) in the appropriate row. Total each row and enter in column (e).
- (05) **Total Direct Costs.** Total columns (a) through (e).
- (06) **Indirect Cost Rate.** Enter the indirect cost rate from the Department of Education form J-380, J-580, or FAM-29C, as applicable, for the fiscal year of costs.
- (07) **Total Indirect Costs.** Enter the result of multiplying Total Direct Costs, line (05)(e), by the Indirect Cost Rate, line (06).
- (08) **Total Direct and Indirect Costs.** Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) **Less: Offsetting Savings, if applicable.** Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) **Less: Other Reimbursements, if applicable.** Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) **Total Claimed Amount.** Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

**MANDATED COSTS
MANDATE REIMBURSEMENT PROCESS
COMPONENT/ACTIVITY COST DETAIL**

**FORM
MRP-2**

(01) Claimant

(02) Fiscal Year Costs Were Incurred

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.☐ Test Claims☐ Incorrect Reduction Claims☐ Reimbursement Claims

(04) Description of Expenses: Complete columns (a) through (g)

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Contract Services
(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ____ of ____				

MANDATE REIMBURSEMENT PROCESS
CLAIM SUMMARY
Instructions

FORM
MRP-2

- (01) Enter the name of the claimant. If more than one department has incurred costs for the mandate, give the name of each department. A form MRP-2 should be completed for each department.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Reimbursable Components. Check only one box per form to indicate the cost component being claimed. A separate form MRP-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. Allowable costs for the following cost components include, but are not limited to:

Test Claim: Salaries and benefits, supplies, consultants, legal services, travel, etc.

Reimbursement Claim: Salaries and benefits, supplies, contract services, training, etc.

Incorrect Reduction Claim: Salaries and benefits, supplies, contract services, etc.

To detail costs under each cost component activity heading, enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, training and travel expenses, etc. If attorney fees are claimed, costs that are reasonable and not excessive will be considered reimbursable, subject to proper documentation. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title	Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries				
	Activities							
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days			Rate x Days or Miles		
Travel	Departure and Return Date	Mileage Rate	Miles			Total Travel Cost		
Training	Employee Name and Title		Dates Attended			Registration Fee		
	Name of Class							
Contract Services	Name of Contractor	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed		Invoice
	Specific Tasks Performed							

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form MRP-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-16
OPEN MEETINGS ACT (SCHOOL DISTRICTS)
FEBRUARY 5, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Open Meetings Act. These claiming instructions are issued subsequent to the adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

GC § 54954.2 as added by Chapter 641, Statutes of 1986, requires the legislative body of the district, or its designee, to post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public.

GC § 54954.3 as added by Chapter 641, Statutes of 1986, provides an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

On October 22, 1987, the COSM determined that the OMA program establishes costs mandated by the state according to the provisions listed in the attached amended P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, community college district, or County Office of Education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of those costs.

Reimbursement Options

Three reimbursement options were established by the COSM for costs incurred during a fiscal year: Actual Time, Standard-Time, and Flat-Rate. All meetings of the same type or name must be claimed using the same basis for the entire fiscal year. However, the meetings may be claimed using a different basis during a subsequent fiscal year. For each type or name of a meeting claimed, claimants shall select one of the following reimbursement options:

A. Actual Time

Actual costs of administering the Open Meetings Act program in compliance with this mandate may be claimed. The following are reimbursable expenditures related to Open Meetings Act: Salaries and benefits, services and supplies, and fixed assets. Forms OMA-2A

and OMA-3 must be completed to claim actual costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

B. Standard-Time

In lieu of actual time, a standard-time allowance of 20 or 30 minutes per agenda item, as provided for in the P's & G's, shall be used to calculate the cost of each brief agenda that was prepared during the fiscal year. This standard-time allowance covers the direct and, if applicable, the indirect costs incurred in compliance with this mandate. Forms OMA-2S and OMA-3 must be completed to claim standard-time costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

C. Flat-Rate

In lieu of actual costs, a flat-rate allowance of \$100.00 per meeting for the base fiscal year of 1997-98, as provided for in the P's & G's, shall be used to claim the cost of each brief agenda that was prepared during the fiscal year. This flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate and will be adjusted each subsequent fiscal year by the Implicit Price Deflator. Forms OMA-2F and OMA-3 must be completed to claim flat-rate costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

Filing Deadlines

Eligible claimants have the option of filing new reimbursement claims for fiscal years 1997-98 through 1999-00 for reimbursable activities pursuant to these amended P's & G's. If an eligible claimant exercises this option, the new reimbursement claim or claims shall include a reduction under "Other Reimbursements" for payments received on the original reimbursement claim for the Open Meetings Act mandate for the applicable fiscal year. The SCO will process and pay the reimbursement claims, if any, filed by eligible claimants that do not exercise this option pursuant to the original P's & G's and the statutory provisions that applied to those claims when filed.

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the 1997-98 through 1999-00 fiscal years must be filed with the SCO and must be delivered or postmarked on or before **June 5, 2001**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by **January 15** of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a single fiscal year. Do not prorate the penalty among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the

estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims for fiscal year 2000-01 must be filed with the SCO and postmarked by **June 5, 2001**. Thereafter, they must be filed with the SCO and postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims are paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, copies of agendas, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year the costs were incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO upon request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.htm.

Address for Filing Claims

Submit a signed original, a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: 09/22/88
Amended: 12/05/91
Amended: 11/30/00

Parameters and Guidelines Amendment, as Modified by Staff
Government Code Section 54954.2
Chapter 641, Statutes of 1986
Open Meetings Act

I. SUMMARY OF MANDATE

Chapter 641, Statutes of 1986, (Chapter 641/86) added section 54954.2 to the Government Code to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public.

Section 54954.3 was added to the Government Code by Chapter 641/86 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

II. COMMISSION ON STATE MANDATES DECISION

At its October 22, 1987, hearing, the Commission on State Mandates determined that the requirement on the legislative body of a local agency to post an agenda containing a brief general description of each item of business to be transacted or discussed at a regular meeting, the prohibition of any action to be taken on any item not appearing on the posted agenda, and the requirement that every agenda for regular meetings provide an opportunity for members of the public to directly address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body, as contained in Government Code sections 54954.2 and 54954.3, as enacted by Chapter 641, Statutes of 1986, resulted in reimbursable state mandated program.

III. ELIGIBLE CLAIMANTS

Any city, county, school or special district which incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 641, Statutes of 1986, was approved by the Governor on August 29, 1986, and became effective January 1, 1987. Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the city of Los Angeles on April 1, 1987. Therefore, costs incurred on or after August 29, 1986, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section

mandate was filed by the city of Los Angeles on April 1, 1987. Therefore, costs incurred on or after August 29, 1986, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d)(3) of the Government Code, all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

Claimants may use the standard costs or the flat rate specified in section VI. A. 2 and 3 for costs incurred beginning in fiscal year 1997-98.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

V. REIMBURSABLE COSTS

A. Scope of Mandate

Local agencies shall be reimbursed for the increased costs which they are required to incur to prepare and post, at a site accessible to the public and at least 72 hours before the meeting, a single agenda containing a brief general description of each item of business to be transacted or discussed at any one regular meeting, and citing the time and location of the regular meeting.

Further, every agenda for a regular meeting must state that there is an opportunity for members of the public to address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein.

For each eligible claimant meeting the above criteria, the following cost items are reimbursable:

B. Reimbursable Activities of Government Code sections 54954.2 and 54954.3, Chapter 641, Statutes of 1986, in accordance with the provisions of Government Code section 54954.4 of Chapter 238, Statutes of 1991:

1. increased costs to prepare a single agenda for a regular meeting of the legislative body of a local agency containing a brief general description of each item of business to be transacted or discussed at a regular meeting and citing the time and location of the regular meeting; and
2. costs to post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda for a regular meeting must state that there is an opportunity for members of the public that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein.

VI. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each open meeting agenda for which reimbursement is claimed under this mandate.

A. Reimbursement Options

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time or standard time or a flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

1. Actual Time

List the meeting names and dates. Show the names of the employees involved, the classification of the employees, mandated functions performed, actual number of hours devoted to each function, and productive hourly rates and benefits.

2. Standard-Time

a. Main Legislative Body Meetings of Counties and Cities.

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", "public comments", by 30 minutes and then by the blended productive hourly rate of the involved employees.

Counties and cities may claim indirect costs pursuant to section VI. D.

b. Special District Meetings, and County and City Meetings, Other Than Main Legislative Body

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", "public comments", by 20 minutes and then by the blended productive hourly rate of the involved employees.

Special districts, counties and cities may claim indirect costs pursuant to section VI. D.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda item for County Offices of Education and for districts by enrollment size are:

County Offices of Education: 45 minutes

Districts:

Enrollment 20,000 or more: 45 minutes

Enrollment 10,000-19,999: 15 minutes

Enrollment less than 10,000: 10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section VI. D.

3. Flat-Rate

List the meeting names and dates. Multiply the uniform cost allowance by the number of meetings. For fiscal year 1997-98, the uniform cost allowance is \$100 per meeting. The uniform cost allowance shall be adjusted each subsequent year by the Implicit Price Deflator referenced in Government Code section 17523.

B. Services, Equipment and Supplies

Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed. List cost of materials or equipment acquired which have been consumed or expended specifically for the purposes of this mandate.

C. Fixed Assets

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the open meeting act program but is utilized in some way not directly related to the program, only the pro-rata portion of the asset which is used for the purposes of the program is reimbursable.

D. Indirect Costs

Special Districts, Counties and Cities

Indirect costs are eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community Colleges

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.

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. For those entities that elect reimbursement pursuant to Option 2, the standard time methodology in VI. A., documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to Option 3, the flat-rate methodology in VI. A., copies of agendas shall be sufficient evidence. Pursuant to Government Code section 17558.5, the supporting documents must be kept on file by the agency submitting the claim for a period of up to two years after the end of the calendar year in which the reimbursement claim is filed, and made available at the request of the State Controller or his agent. The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows:

City Manager:	17%
City Attorney:	15%
City Clerk:	36%
Department Managers:	9%
Secretaries:	23%
Total:	100%

The city determines that the productive hourly rate (salary, benefits, and indirect costs) for fiscal year 2000-01 for each classification as follows:

	Salary	Benefits	Indirect Cost Rate	Indirect Costs	Productive Hourly Rate
City Manager	\$60	\$12	29%	\$13	\$85
City Attorney	\$55	\$10	30%	\$15	\$80
City Clerk	\$40	\$8	31%	\$12	\$60
Department Manager	\$45	\$9	30%	\$11	\$65
Secretaries	\$18	\$5	25%	\$7	\$30

The blended productive hourly rate for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager:	17%	\$85	\$14.25
City Attorney:	15%	\$80	\$12.00
City Clerk:	36%	\$60	\$21.60
Department Managers:	9%	\$65	\$ 5.85
Secretaries:	<u>23%</u>	<u>\$30</u>	<u>\$ 6.90</u>
Total:	100%		\$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings that the claimant experiences, as a direct result of this mandate must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including, but not limited to, service fees collected, federal funds and other, state funds, shall be identified and deducted from this claim.

IX. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandates by the state contained herein.

X. PARAMETERS AND GUIDELINES AMENDMENTS

Any eligible claimant or state agency may petition the Commission to amend the standard time and flat rate provisions stated herein. Pursuant to Title 2, California Code of Regulations, section 1183.2, parameters and guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

f:mandates/1998/pgs/pgs08/pgs113000

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
OPEN MEETINGS ACT II (SCHOOL DISTRICTS)

For State Controller Use Only

Program

(19) Program Number 00201

(20) Date Filed ____/____/____

(21) LRS Input ____/____/____

201

(01) Claimant Identification Number

Reimbursement Claim Data

(02) Claimant Name

(22) OMA-1, (03)

County of Location

(23) OMA-1, (04)(d)

Street Address or P.O. Box

Suite

(24) OMA-1, (05)

City

State

Zip Code

(25)

Type of Claim**Estimated Claim****Reimbursement Claim**(03) Estimated ☐(09) Reimbursement ☐(04) Combined ☐(10) Combined ☐(05) Amended ☐(11) Amended ☐**Fiscal Year of Cost**

(06) 20____/20____

(12) 20____/20____

(30)

Total Claimed Amount

(07)

(13)

(31)

Less: 10% Late Penalty, not to exceed \$1,000

(14)

(32)

Less: Prior Claim Payment Received

(15)

(33)

Net Claimed Amount

(16)

(34)

Due from State

(08)

(17)

(35)

Due to State

(18)

(36)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 641, Statutes of 1986, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 641, Statutes of 1986.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 641, Statutes of 1986, set forth on the attached statements.

Signature of Authorized Officer

Date

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number () -

Ext.

E-Mail Address

Program 201	OPEN MEETINGS ACT II (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27
------------------------------	--	------------------------------

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form OMA-1 and enter the amount from line (13).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form OMA-1, line (13).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., OMA-1, (04)(d), means the information is located on form OMA-1, block (04), column (d). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

MANDATED COSTS OPEN MEETINGS ACT CLAIM SUMMARY				FORM OMA-1
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		Fiscal Year 19__/20__	
Claim Statistics				
(03) Number of regular meetings for which a brief agenda was prepared and posted				
Direct Costs: Actual Time Option				
	Object Accounts			
(04) Reimbursable Component	(a) Salaries and Benefits	(b) Services and Supplies	(c) Fixed Assets	(d) Total Direct Costs
Preparation of Brief Agenda and Posting				
Direct Costs: Standard-Time Option				
(05) Standard-Time Reimbursement Option		[From form OMA-2S, line (04)(f)]		
Indirect Costs: Actual Time Option and/or Standard-Time Option				
(06) Indirect Cost Rate		[From J-380 or J-580]		%
(07) Total Indirect Costs		[Method 1 or Method 2]		
(08) Total Direct and Indirect Costs		[Line (04)(d) + line (05) + line (07)]		
Direct and Indirect Costs: Flat-Rate Option				
(09) Flat-Rate Reimbursement Option		[From form OMA-2F, line (04)(d)]		
(10) Total Direct and Indirect Costs of All Options		[Line (08) + line (09)]		
Cost Reduction				
(11) Less: Offsetting Savings				
(12) Less: Other Reimbursements				
(13) Total Claimed Amount		[Line (10) - {line (11) + line (12)}]		

**OPEN MEETINGS ACT
CLAIM SUMMARY
Instructions**

**FORM
OMA-1**

- (01) Claimant. Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form OMA-1 must be filed for a reimbursement claim. Do not complete form OMA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form OMA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Claim Statistics. Enter the number of regular meetings for which a brief agenda was prepared and posted during the fiscal year.
- (04) Reimbursable Component. Enter all the totals from form OMA-2A, line (06), columns (d) through (f) to form OMA-1, line (04), columns (a) through (c) in the appropriate row. Total the row and enter in column (d).
- (05) Standard-Time Reimbursement Option. The standard-time allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form OMA-2S, line (04)(f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. If the blended hourly rate for the Standard-Time allowance includes indirect costs, use **Method 1**. If the blended hourly rate for the Standard-Time allowance does not include indirect costs, use **Method 2**.
- Method 1:** Multiply Total Direct Costs, line (04)(d), by the Indirect Cost Rate, line (06).
- Method 2:** Multiply the sum of Total Direct Costs, line (04)(d), and Standard-Time Reimbursement Option, line (05), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(d), Standard-Time Reimbursement Option, line (05), and Total Indirect Costs, line (07).
- (09) Flat-Rate Reimbursement Option. The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form OMA-2F, line (04)(d).
- (10) Total Direct and Indirect Costs of All Options. Enter the sum of Total Direct and Indirect Costs, line (08), and Flat-Rate Reimbursement Option, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- Include any payments received on the original reimbursement claims for the Open Meetings Act mandate for the applicable year for claimants who exercised the option of filing new claims for the 1997-98 through 1999-00 fiscal years.
- (13) Total Claimed Amount. From Total Direct and Indirect Costs of All Options, line (10), subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12). Enter the remainder on this line.

**MANDATED COSTS
OPEN MEETINGS ACT
COMPONENT/ACTIVITY COST DETAIL**

**FORM
OMA-2A**

(01) Claimant

(02) Fiscal Year

(03) Meeting Type or Name

(04) Reimbursable Component: Preparation of Brief Agenda and Posting

(05) **Actual Time Option:** Complete columns (a) through (f).**Object Accounts**

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Services and Supplies	(f) Fixed Assets
(06) Total <input type="text"/>	Subtotal <input type="text"/>	Page: <input type="text"/> of <input type="text"/>			

OPEN MEETINGS ACT
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
OMA-2A

Complete form OMA-2A when calculating agenda costs using the Actual Time Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Meeting Type or Name. Enter the name of the meeting for which a brief agenda was prepared and posted. A separate form OMA-2A should be prepared for the district's legislative body and each board or commission which holds public hearings.
- (04) Reimbursable Component. Preparation of Brief Agenda and Posting. No entry necessary.
- (05) Actual Time Option. The following table identifies the type of information required to support costs of direct labor, services and supplies, and fixed assets needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (5)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

Object/ Sub object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries			
Services and Supplies	Name of Contractor	Hourly Rate	Hours Worked		Itemized Cost of Services Performed		Invoice
Contract Services	Specific Tasks Performed		Inclusive Dates of Service				
Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used			Itemized Cost of Equipment Purchased	Invoice

- (06) Total line (05), columns (d) through (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (06), columns (d) through (f) to form OMA-1, line (04), columns (a) through (c).

<p align="center">MANDATED COSTS OPEN MEETINGS ACT COMPONENT/ACTIVITY COST DETAIL</p>		<p align="center">FORM OMA-2S</p>
--	--	--

(01) Claimant	(02) Fiscal Year
---------------	------------------

(03) **Standard-Time Reimbursement Option:** Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total

(04) Total Subtotal Page: of

OPEN MEETINGS ACT
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
OMA-2S

Complete form OMA-2S when calculating agenda costs using the Standard-Time Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Standard-Time Reimbursement Option.
- (a) Date. Enter the date of each meeting.
- (b) Meeting Type or Name. Enter the type or name of each meeting.
- (c) Number of Agenda Items. Enter the number of agenda items for each meeting.
- (d) Minutes Per Agenda Item. The minutes per agenda item for County Offices of Education and for districts by enrollment size are:
- | | | |
|--|-----------|--------------|
| County Offices of Education: | 0.75 hour | (45 minutes) |
| Districts: Enrollment of 20,000 or more: | 0.75 hour | (45 minutes) |
| Enrollment of 10,000 to 19,999: | 0.25 hour | (25 minutes) |
| Enrollment of less than 10,000: | 0.17 hour | (10 minutes) |
- (e) Blended Hourly Rate. Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a principal may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: Principal 17%, Vice Principal 15%, Office Clerks 36%, Office Manager 9%, and Secretaries 23%.

The school district determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-01 for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
Principal	\$60	\$12	\$13	\$85
Vice Principal	55	10	15	80
Office Clerks	40	8	12	60
Office Manager	45	9	11	65
Secretaries	18	5	7	30

The school district's blended productive hourly rate of \$60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
Principal	17%	\$85	\$14.45
Vice Principal	15%	80	12.00
Office Clerks	36%	60	21.60
Office Manager	9%	65	5.85
Secretaries	23%	30	6.90
Total	<u>100%</u>		<u>\$60.80</u>

- (f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (04) Total line (03), column (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or a subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (f) to form OMA-1, line (05).

Program	MANDATED COSTS OPEN MEETINGS ACT II (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL	FORM OMA-2F	
(01) Claimant _____	(02) Fiscal Year _____		
(03) Flat-Rate Reimbursement Option: Complete columns (a) through (d).			
(a)	(b)	(c)	(d)
Meeting Type or Name	Uniform Cost Allowance	Number of Agendas	Total
(04) Total <input type="text"/>			
Subtotal <input type="text"/>		Page: ____of____	

Program 201	OPEN MEETINGS ACT II (SCHOOL DISTRICTS) COMPONENT/ACTIVITY COST DETAIL Instructions	FORM OMA-2F
------------------------------	--	------------------------------

Complete form OMA-2F when calculating agenda costs using the Flat-Rate Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed using only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Flat-Rate Reimbursement Option.
- (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
- (b) Uniform Cost Allowance. Enter the uniform cost allowance for the fiscal year of the claim.

Fiscal Year	Uniform Cost Allowance
1997-98	\$100.00
1998-99	101.90
1999-00	105.67
2000-01	109.90
2001-02 f/	112.35

f/ May Revision Forecast, April 2001

Source: California Department of Finance, from the US Department of Commerce, Bureau of Economic Analysis

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (04) Total line (03), column (d), and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (d) to form OMA-1, line (09).

**MANDATED COSTS
OPEN MEETINGS ACT
MEETING DETAIL****FORM
OMA-3**

(01) Claimant

(02) Fiscal Year

(03) Detail of Meetings: Complete columns (a) and (b).

(a)
Date(b)
Meeting Type or Name

(04)

Page: ____ of ____

OPEN MEETINGS ACT MEETINGS DETAIL Instructions	FORM OMA-3
---	-----------------------------

Complete form OMA-3 for all reimbursement options.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Detail of Meetings. Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date.
 - (a) Date. Enter the date of each meeting being claimed.
 - (b) Meeting Type or Name. Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.
- (04) If more than one form is needed to provide the detail of the meetings, number each page.

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-11

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (SCHOOL DISTRICTS)

OCTOBER 2, 2000

In accordance with Government Code Section (GC) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Peace Officers Procedural Bill of Rights (PPBR). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On November 30, 1999, the COSM determined that the PPBR program establishes costs mandated by the state according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Government Code Sections 3300 through 3310, as added and amended Chapter 465, Statutes of 1976; Chapters 775, 1173, 1174, and 1178, Statutes of 1978; Chapter 405, Statutes of 1979; Chapter 1367, Statutes of 1980; Chapter 994, Statutes of 1982; Chapter 964, Statutes of 1983; Chapter 1165, Statutes of 1989; and Chapter 675, Statutes of 1990, provide procedural protection for peace officers employed by school districts when a peace officer is subject to an interrogation by the employer, is facing punitive action, or receives an adverse comment in his or her personnel file. This applies to peace officers classified as permanent employees, peace officers who serve at the pleasure of the school district, and are terminable without cause ("at will" employees), and peace officers on probation who have not reached permanent status.

Eligible Claimants

Any school district (K-12), county board of education, or community college, employing peace officers pursuant to Penal Code 830, and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Reimbursement claims for the 1994-95 through 1999-00 fiscal years must be filed with the SCO. **Claims must be delivered or postmarked on or before January 30, 2001.** Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15th of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline, or without the requested supporting documentation, will not be accepted.**

Estimated claims filed with the SCO must be postmarked by January 15th of the fiscal year in which costs will be incurred. However, 2000-01 estimated claims must be filed with the SCO and postmarked by **January 30, 2001.** Timely filed claims will be paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment," specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your **Mandated Cost Manual** for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed, original form FAM-27, Claim for Payment, and all other forms and supporting documents (no copies necessary) to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

PARAMETERS AND GUIDELINES

Government Code Sections 3300 through 3310

As Added and Amended by Statutes of 1976, Chapter 465;
Statutes of 1978, Chapters 775, 1173, 1174, and 1178;
Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and
Statutes of 1990, Chapter 675

Peace Officers Procedural Bill of Rights

I. SUMMARY AND SOURCE OF THE MANDATE

In order to ensure stable employer-employee relations and effective law enforcement services, the Legislature enacted Government Code sections 3300 through 3310, known as the Peace Officers Procedural Bill of Rights (POBAR).

The test claim legislation provides procedural protections to peace officers employed by local agencies and school districts¹ when a peace officer is subject to an interrogation by the employer, is facing punitive action or receives an adverse comment in his or her personnel file. The protections required by the test claim legislation apply to peace officers classified as permanent employees, peace officers who serve at the pleasure of the agency and are terminable without cause ("at-will" employees), and peace officers on probation who have not reached permanent status.

On November 30, 1999, the Commission adopted its Statement of Decision that the test claim legislation constitutes a partial reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

Counties, cities, a city and county, school districts and special districts that employ peace officers are eligible claimants.

III. PERIOD OF REIMBURSEMENT

At the time this test claim was filed, Section 17557 of the Government Code stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. On December 21, 1995, the City of Sacramento filed the test claim for this mandate. Therefore, costs incurred for Statutes of 1976, Chapter 465; Statutes of 1978, Chapters 775, 1173, 1174, and 1178; Statutes of 1979, Chapter 405; Statutes of 1980, Chapter 1367; Statutes of 1982, Chapter 994; Statutes of 1983, Chapter 964; Statutes of 1989, Chapter 1165; and Statutes of 1990, Chapter 675 are eligible for reimbursement on or after July 1, 1994.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561, subdivision (d)(1) of the Government Code, all claims for reimbursement of initial

¹ Government Code section 3301 states: "For purposes of this chapter, the term public safety officer means all peace officers specified in Sections 830.1, 830.2, 830.3, 830.31, 830.32, 830.33, except subdivision (e), 830.34, 830.35, except subdivision (c), 830.36, 830.37, 830.38, 830.4, and 830.5 of the Penal Code."

years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

For each eligible claimant, all direct and indirect costs of labor, supplies and services, training and travel for the performance of the following activities, are eligible for reimbursement:

A. Administrative Activities (On-going Activities)

1. Developing or updating internal policies, procedures, manuals and other materials pertaining to the conduct of the mandated activities
2. Attendance at specific training for human resources, law enforcement and legal counsel regarding the requirements of the mandate.
3. Updating the status of the POBAR cases.

B. Administrative Appeal

1. Reimbursement period of July 1, 1994 through December 31, 1998 – The administrative appeal activities listed below apply to permanent employees, at-will employees, and probationary employees.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by probationary and at-will employees whose liberty interest are not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent, probationary and at-will employees for purposes of punishment;
- Denial of promotion for permanent, probationary and at-will employees for reasons other than merit; and
- Other actions against permanent, probationary and at-will employees that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

2. Reimbursement period beginning January 1, 1999 – The administrative appeal activities listed below apply to permanent employees and the Chief of Police.

Providing the opportunity for, and the conduct of an administrative appeal for the following disciplinary actions (Gov. Code, § 3304, subd. (b)):

- Dismissal, demotion, suspension, salary reduction or written reprimand received by the Chief of Police whose liberty interest is not affected (i.e.: the charges supporting a dismissal do not harm the employee's reputation or ability to find future employment);
- Transfer of permanent employees for purposes of punishment;
- Denial of promotion for permanent employees for reasons other than merit; and
- Other actions against permanent employees or the Chief of Police that result in disadvantage, harm, loss or hardship and impact the career opportunities of the employee.

Included in the foregoing are the preparation and review of the various documents to commence and proceed with the administrative hearing; legal review and assistance with the conduct of the administrative hearing; preparation and service of subpoenas, witness fees, and salaries of employee witnesses, including overtime; the time and labor of the administrative body and its attendant clerical services; the preparation and service of any rulings or orders of the administrative body.

C. Interrogations

Claimants are eligible for reimbursement for the performance of the activities listed in this section only when a peace officer is under investigation, or becomes a witness to an incident under investigation, and is subjected to an interrogation by the commanding officer, or any other member of the employing public safety department, that could lead to dismissal, demotion, suspension, reduction in salary, written reprimand, or transfer for purposes of punishment. (Gov. Code, § 3303).

Claimants are not eligible for reimbursement for the activities listed in this section when an interrogation of a peace officer is in the normal course of duty, counseling, instruction, or informal verbal admonishment by, or other routine or unplanned contact with, a supervisor or any other public safety officer. Claimants are also not eligible for reimbursement when the investigation is concerned solely and directly with alleged criminal activities. (Gov. Code, § 3303, subd. (i)).

1. When required by the seriousness of the investigation, compensating the peace officer for interrogations occurring during off-duty time in accordance with regular department procedures. (Gov. Code, § 3303, subd. (a)).

Included in the foregoing is the preparation and review of overtime compensation requests.

2. Providing prior notice to the peace officer regarding the nature of the interrogation and identification of the investigating officers. (Gov. Code, § 3303, subds. (b) and (c)).

Included in the foregoing is the review of agency complaints or other documents to prepare the notice of interrogation; determination of the investigating officers; redaction of the agency complaint for names of the complainant or other accused parties or witnesses or confidential information; preparation of notice or agency complaint; review by counsel; and presentation of notice or agency complaint to peace officer.

3. Tape recording the interrogation when the peace officer employee records the interrogation. (Gov. Code, § 3303, subd. (g)).

Included in the foregoing is the cost of tape and storage, and the cost of transcription.

4. Providing the peace officer employee with access to the tape prior to any further interrogation at a subsequent time, or if any further proceedings are contemplated and the further proceedings fall within the following categories (Gov. Code, § 3303, subd. (g));
 - a) The further proceeding is not a disciplinary action;
 - b) The further proceeding is a dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest is not affected (i.e., the charges supporting the dismissal does not harm the employee's reputation or ability to find future employment);
 - c) The further proceeding is a transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - d) The further proceeding is a denial of promotion for a permanent, probationary or at-will employee for reasons other than merit;
 - e) The further proceeding is an action against a permanent, probationary or at-will employee that results in disadvantage, harm, loss or hardship and impacts the career of the employee.

Included in the foregoing is the cost of tape copying.

5. Producing transcribed copies of any notes made by a stenographer at an interrogation, and copies of reports or complaints made by investigators or other persons, except those that are deemed confidential, when requested by the officer, in the following circumstances (Gov. Code, § 3303, subd. (g)):
 - a) When the investigation does not result in disciplinary action; and
 - b) When the investigation results in:
 - A dismissal, demotion, suspension, salary reduction or written reprimand received by a probationary or at-will employee whose liberty interest *is not* affected (i.e., the charges supporting the dismissal do not harm the employee's reputation or ability to find future employment);
 - A transfer of a permanent, probationary or at-will employee for purposes of punishment;
 - A denial of promotion for a permanent, probationary or at-will employee for reasons other than merit; or
 - Other actions against a permanent, probationary or at-will employee that result in disadvantage, harm, loss or hardship and impact the career of the employee.

Included in the foregoing is the review of the complaints, notes or tape recordings for issues of confidentiality by law enforcement, human relations or counsel; cost of processing, service and retention of copies.

D. Adverse Comment

Performing the following activities upon receipt of an adverse comment (Gov. Code, §§ 3305 and 3306):

School Districts

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
 - Providing an opportunity to review and sign the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days; and
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* obtained in connection with a promotional examination, then school districts are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Counties

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* related to the investigation of a possible criminal offense, then counties are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
 - Providing an opportunity to review and sign the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days; and

- Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then counties obtained are entitled to reimbursement for:
- Providing notice of the adverse comment: and
 - Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Cities and Special Districts

- (a) If an adverse comment results in the deprivation of employment through dismissal, suspension, demotion, reduction in pay or written reprimand for a permanent peace officer, or harms the officer's reputation and opportunity to find future employment, then schools are entitled to reimbursement for:
- Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (b) If an adverse comment *is* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
 - Providing an opportunity to review and sign the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days; and
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.
- (c) If an adverse comment *is not* related to the investigation of a possible criminal offense, then cities and special districts are entitled to reimbursement for the following activities:
- Providing notice of the adverse comment;
 - Providing an opportunity to respond to the adverse comment within 30 days; and
 - Obtaining the signature of the peace officer on the adverse comment; or
 - Noting the peace officer's refusal to sign the adverse comment on the document and obtaining the signature or initials of the peace officer under such circumstances.

Included in the foregoing are review of circumstances or documentation leading to adverse comment by supervisor, command staff, human resources staff or counsel, including

determination of whether same constitutes an adverse comment; preparation of comment and review for accuracy; notification and presentation of adverse comment to officer and notification concerning rights regarding same; review of response to adverse comment, attaching same to adverse comment and filing.

V. CLAIM PREPARATION AND SUBMISSION

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified to each reimbursable activity identified in Section IV. of this document.

SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities or functions.

Claimed costs shall be supported by the following cost element information:

1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and related employee benefits.

Reimbursement includes compensation paid for salaries, wages, and employee benefits. Employee benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Employee benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

2. Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

3. Contract Services

Provide the name(s) of the contractor(s) who performed the services, including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Submit contract consultant and attorney invoices with the claim.

4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive dates and times of travel, destination points, and travel costs.

5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location.

Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate claimed exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

VI. SUPPORTING DATA

For audit purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.) that show evidence of the validity of such costs and their relationship to the state mandated program. All documentation in support of the claimed costs shall be made available to the State Controller's Office, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

All claims shall identify the number of cases in process at the beginning of the fiscal year, the number of new cases added during the fiscal year, the number of cases completed or closed during the fiscal year, and the number of cases in process at the end of the fiscal year.

VII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected, federal funds and other state funds shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 PEACE OFFICERS PROCEDURAL BILL OF RIGHTS			For State Controller Use Only		Program 186
(01) Claimant Identification Number			(19) Program Number 00186		186
(02) Claimant Name			(20) Date Filed ____/____/____		
County of Location			(21) LRS Input ____/____/____		
Street Address or P.O. Box Suite					
City State Zip Code			(22) PPBR-1, (03)(a)		
			(23) PPBR-1, (03)(b)		
			(24) PPBR-1, (03)(c)		
			(25) PPBR-1, (03)(d)		
Type of Claim	Estimated Claim		Reimbursement Claim		(26) PPBR-1, (04)(1)(e)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>			(27) PPBR-1, (04)(2)(e)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>			(28) PPBR-1, (04)(3)(e)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>			(29) PPBR-1, (04)(4)(e)
Fiscal Year of Cost	(06) 20____/20____	(12) 20____/20____	(30) PPBR-1, (06)		
Total Claimed Amount	(07)	(13)	(31)		
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)		
Less: Prior Claim Payment Received		(15)	(33)		
Net Claimed Amount		(16)	(34)		
Due from State	(08)	(17)	(35)		
Due to State		(18)	(36)		
(37) CERTIFICATION OF CLAIM <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 465, Statutes of 1976, certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 465, Statutes of 1976.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 465, Statutes of 1976, set forth on the attached statements.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;">Signature of Authorized Officer</div> <div style="width: 40%;">Date</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 60%;">Type or Print Name</div> <div style="width: 40%;">Title</div> </div>					
(38) Name of Contact Person for Claim <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Telephone Number () - Ext.</div> <div>E-Mail Address</div> </div>					

Program 186	PEACE OFFICERS PROCEDURAL BILL OF RIGHTS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27
------------------------------	--	------------------------------

- (01) Use mailing label or leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. Affix a label in the space shown on form FAM-27. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete forms PPBR-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from forms PPBR-1, line (11).
- (14) Filing Deadline. Initial Claims of Chapter 465/76. If the reimbursement claim for fiscal years 1994-95 through 1999-00, is filed after **January 30, 2001**, the claim must be reduced by a late penalty. Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. However, the initial claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. If the claims are late, the penalty should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- In subsequent years, reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim e.g. PPBR-1, (04), means the information is located on form PPBR, line (04). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect cost percentage should be shown as a whole number without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

**MANDATED COSTS
PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
CLAIM SUMMARY**

**FORM
PPBR-1**

(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/20__
---------------	--	--------------------------

Claim Statistics

(03) (a) Number of cases in process at the beginning of the fiscal year	
(b) Number of new cases added during the fiscal year	
(c) Number of cases completed or closed during the fiscal year	
(d) Number of cases in process at the end of the fiscal year	

Direct Costs**Object Accounts**

(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Travel and Training	(d) Contract Services	(e) Total
1. Administrative Activities					
2. Administrative Appeal					
3. Interrogations					
4. Adverse Comment					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (05)(e) x line (06)]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]

PEACE OFFICERS PROCEDURAL BILL OF RIGHTS
Certification Claim Form
Instructions

FORM
PPBR-1

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- From PPBR-1 must be filed for a reimbursement claim. Do not complete form PPBR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form PPBR-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of cases that were processed at the beginning of the fiscal year.
 (b) Enter the number of new cases that were added during the fiscal year.
 (c) Enter the number of cases that were completed or closed during the fiscal year.
 (d) Enter the number of cases that were in process at the end of the fiscal year.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form PPBR-2, line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04) columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Direct Costs, line (05)(e).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

MANDATED COSTS
POLICE OFFICERS PROCEDURAL BILL OF RIGHTS
COMPONENT/ACTIVITY COST DETAIL

FORM
PPBR-2

(01) Claimant

(02) Fiscal Year

(03) Reimbursable Component: Check only **one** box per form to identify the component being claimed.☐ Administrative Activities☐ Administrative Appeal☐ Interrogations☐ Adverse Comment

(04) Description of Expenses

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Travel and Training	(g) Contract Services
(05) Total <input type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: ____ of ____				

POLICE OFFICERS PROCEDURAL BILL OF RIGHTS
CLAIM SUMMARY
Instructions

FORM
PPBR-2

- (01) Enter the name of the claimant.
- (02) No entry required.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form PPBR-2 shall be prepared for each applicable component.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, travel and training expense, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns							Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked				
Benefits	Title Activities	Benefit Rate	Hours Worked	Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used			
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days			Rate x Days or Miles		
Travel	Departure and Return Date	Mileage Rate Travel Cost	Miles Travel Mode			Total Travel Cost		
Training	Employee Name and Title Name of Class		Dates Attended			Registration Fee		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Itemized Cost of Services Performed	Invoice	

- (05) Total line (04), columns (d), (e), (f), and (g) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component costs, number each page. Enter totals from line (05), columns (d), (e), (f), and (g) to form PPBR-1, block (04), columns (a), (b), (c), and (d) in the appropriate row.

THREATS AGAINST PEACE OFFICERS

1. Summary of the Mandate

Chapter 1249, Statutes of 1992, added Penal Code section 832.9. This statute requires school districts employing peace officers to reimburse the officer or any member of his or her immediate family for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer or his or her immediate family as a result of the peace officer's employment.

Chapter 666, Statutes of 1995, amended Penal Code section 832.9, by specifying guidelines for reimbursement.

On April 24, 1997, the Commission determined that the requirements of Penal Code section 832.9, as added by Chapter 1249, Statutes of 1992 and amended by Chapter 666, Statutes of 1995, imposed upon school districts, a new program or higher level of service, within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code.

2. Eligible Claimants

Any school district (K-12), county board of education, or community college, employing peace officers pursuant to Penal Code section 830, and incurring increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1995-96, 1996-97, and 1997-98 may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in September of each year to county superintendents of schools and superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Government Code section 17564(a) provides that no claim shall be filed pursuant to Government Code section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as fiscal agent for the school district, may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed, all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to

each participating district. A district may withdraw from the combined claim form by providing a written notice of its intent to file a separate claim, to the county superintendent of schools and the State Controller's Office at least 180 days prior to the deadline for filing the claim.

5. Filing Deadline

A. Initial Claims

Pursuant to Government Code section 17561, subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the 1995-96, and 1996-97 fiscal years must be filed with the State Controller's Office and postmarked by September 1, 1998. If the reimbursement claim is filed after the deadline of September 1, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1997-98 fiscal year must be filed with the State Controller's Office and postmarked by September 1, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997-98 reimbursement claim must be filed by November 30, 1998.

B. Annually Thereafter

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the annual cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "X" is shown for the program listed under "19__-19__ Reimbursement Claim", and/or "19__-19__ Estimated Claim", claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

For each eligible claimant, the direct and indirect cost of labor, supplies, and services incurred for the following mandated components are reimbursable:

A. Moving and Relocation Expenses from July 1, 1995 through December 31, 1995**(1) Review and Approval of Claims**

Review and approve claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer, or his, or her immediate family as a result of the peace officer's employment. Costs incurred before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee, are reimbursable.

(2) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate family residing with the officer for actual and necessary moving and relocation expenses.

B. Moving and Relocation Expenses from January 1, 1996 to Present**(1) Notification of a Threat**

Receipt of notification of a credible threat. (Penal Code section 832.9, subdivisions (b)(5) and (c)).

(2) Approval of Relocation Plans

Approval of relocation plans and if necessary, verification of residency of any immediate family member. (Penal Code section 832.9, subdivisions (a), (b)(3), and (d)).

(3) Review and Approval of Claims

Review and approval of claims for actual and necessary moving and relocation expenses incurred when it is necessary to move because the officer has received a threat that a life threatening action may be taken against the officer, or his, or her immediate family as a result of the peace officer's employment. Costs incurred before and after the change of residence, including the cost of moving household effects either by commercial household goods carrier or by the employee. Approval of "actual and necessary relocation costs" is subject to the limitations set forth in Penal Code section 832.9, as amended by Chapter 666, Statutes of 1995.

(4) Payment of Expenses

Payment of the approved reimbursement to the peace officer or member of the immediate family for actual and necessary moving and relocation expenses.

7. Reimbursement Limitations

A. Litigation expenses "allowable as costs" and "not allowable as costs" pursuant to section 1033.5 of the Code of Civil Procedure, are not reimbursable if incurred by claimants and/or local law enforcement agencies responding to and/or defending claims or actions brought under Penal Code section 832.9.

B. After January 1, 1996, the following costs are not reimbursable:

(1) Moving Costs

Moving Costs that are not included in the Department of Personnel Administration rules governing promotional relocations, (Penal Code section 832.9, subdivision (b)(1). Refer to DPA Article 7, beginning on page 7.)

(2) Loss/Decrease in Value

Loss or decrease in value of a peace officer's residence due to a forced sale, (Penal Code section 832.9, subdivision (b)(2).)

(3) Unapproved Expenses

Costs incurred by a peace officer or the immediate family without prior approval of the appointing authority, (Penal Code section 832.9, subdivision (b)(3).)

(4) Unauthorized Payment of Salaries

Unauthorized payment of the peace officer's salary while moving, (Penal Code section 832.9, subdivision (b)(4).)

(5) Temporary Housing

Temporary relocation housing which exceeds 60 days, (Penal Code section 832.9, subdivision (b)(6).)

(6) Relocation Costs

Relocation costs incurred 120 days after the original notification of a viable threat if the peace officer has failed to relocate, (Penal Code section 832.9, subdivision (b)(7).)

- C. Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a direct result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms TAP-1 and TAP-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form TAP-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form TAP-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee, and specify the actual time spent, the productive hourly rates, and related fringe benefits.

Source documents to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Services and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of contractor(s) who performed the service(s). Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

(4) Employee Reimbursement

Reimbursement to the peace officer or member of his or her immediate family for actual and necessary moving and relocation expenses must provide the following:

- (a) Show the dates when the claimant received notification of the threat, when moving and relocation expenses were incurred, and when the officer or member of his or her immediate family was reimbursed.
- (b) Submit with the claim, a copy of the contract, invoices, and receipts for the cost of moving and relocation. Identify the independent contractor or employee who provided services for moving and relocation.
- (c) If confidentiality is involved, to protect the officer's relocation, mark out sensitive areas of the contract, invoices, and receipts.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

B. Form TAP-1, Claim Summary

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the number of peace officers who were relocated in the fiscal year of claim as a result of credible threats received.

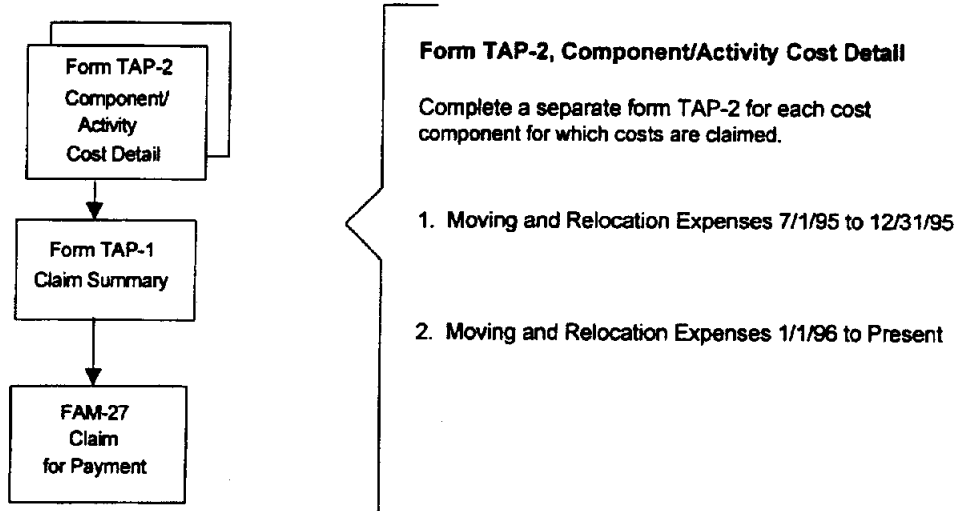
The Commission on State Mandates requests that claimants send a copy of form TAP-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.

School districts and local offices of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

C. Form FAM-27, Claim for Payment

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information from form TAP-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



DEPARTMENT OF PERSONNEL ADMINISTRATION RULES

Moving and Relocation Expenses

Effective January 1, 1996

599.714.1 Scope

(a) Whenever a permanent state officer or employee is required by any appointing power because of a change in assignment promotion or other reason related to his/her duties, to change his/her place of residence, such officer, agent or employee shall receive reimbursement of his/her actual and necessary moving and relocation expenses incurred by him/her both before and after and by reason of such change of residence, subject to the provisions and limitations of this article.

(b) For the purposes of this article, a move occurs on the official reporting date to the new headquarters, and when a change in residence is reasonable to be required. Relocation shall be paid, when the following conditions are met:

(1) The officer's or employee's officially designated headquarters is changed for the advantage of the State, which includes the following:

(A) A promotion offered by any appointing authority, not including those movements that the employee could make through transfer, reinstatement, or reemployment eligibility; or

(B) An involuntary transfer initiated by and at the discretion of the appointing authority,

(C) Any involuntary transfer required to affect a mandatory reinstatement following:

- termination of a career executive or exempt appointment
- leave of absence
- rejection from probation

(D) any involuntary transfer required to affect a mandatory reinstatement following the expiration or involuntary termination of a temporary appointment, limited term appointment, or training and development assignment when:

- the employee did not relocate to accept the appointment or assignment, or
- the employee did relocate, at State expense, to accept the appointment or assignment.

(2) The move must be a minimum of 50 miles plus the number of miles between the old residence and the old headquarters.

(3) Relocations that meet the above criteria will be fully reimbursed to the extent and limitations in this article.

(c) A change of residence is not deemed reasonable to be required for voluntary transfers or permissive reinstatements, with or without a salary increase, in response to general requests which specify that moving and relocation expenses will not be paid, or for any non-promotional transfer which is primarily for the benefit of the officer or employee.

(d) When an appointment does not meet the criteria in (a) and (b) the appointing power may, at his/her discretion, determine in advance that it is in the best interest of the State to reimburse all or part of the actual reasonable and necessary relocation expenses provided in this article as an incentive to recruit employees to positions that are designated by the appointing power as difficult to fill or because of outstanding qualifications of the appointee, or due to unusual and unavoidable hardship to the employee by reason of the change of residence.

(1) Relocations that meet this criteria shall be reimbursed only for the items in this article specifically authorized by the appointing power, and may be subject to further limitations designated by the appointing power.

(2) Upon determination that any reimbursement will be made, the appointing power shall:

(A) Determine which provisions will apply to the relocation and establish any additional limitations to those provisions such as dollar limits, weight limits, or time limits.

(B) Notify the employee in writing, of specific allowable reimbursements prior to the move.

(e) Requirements and limitations specified in this article may not be waived or exceeded by the appointing power.

(f) Unauthorized relocation expenses and relocation expenses incurred prior to receipt of a written notice of allowable relocation expenses are the responsibility of the employee.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.715.1 Reimbursement for Miscellaneous Expenses

An officer or employee who is required to change his/her place of residence according to Section 599.714.1 may receive reimbursement for up to \$200 for miscellaneous expenses upon submittal of documentation of the payment of all such expenses and certification that the expenses were related to dissolution to the old household and/or the establishment of a new household and were not otherwise reimbursed.

(a) Reimbursement for the installation and/or connection of appliances or antennas purchased after the change of residence shall be allowed provided no claim is made for installation and/or connection of a similar item in the movement of household goods, and installation and/or connection occurs within sixty days of the establishment of a new residence.

(b) Deposits are not reimbursable.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.716.1 Reimbursement for Sale of a Residence

(a) Whenever a state officer or employee is required, as defined in Section 599.714.1 to change his/her officially designated headquarter and this requires the sales of his/her residence the officer or employee shall be reimbursed only for actual and necessary selling costs as determined by prevailing practices within the area of sale. Claims for reimbursement must be substantiated by the seller's closing escrow statement and other pertinent supportive documents. Seller's points are not eligible for reimbursement. Claims will include only those items which are listed in the following subsection.

(b) Actual and necessary selling costs are:

- (1) Brokerage commission;
- (2) Title insurance;
- (3) Escrow fees;
- (4) Prepayment penalties;
- (5) Taxes, charges or fees fixed by local authority required to consummate the sale of the residence; and
- (6) Miscellaneous sellers costs customary to the area, not to exceed \$200.

(c) Actual and necessary selling costs will be reimbursed for that portion of the dwelling the employee actually occupies if the employee or officer owns and resides in a multi-family dwelling.

(d) Commissions and fees will not be reimbursed if paid to the employee, the employee's spouse or spouse's employer, or to any member of the household.

(e) Claims for the sale of a residence must be submitted within two years following the date the officer or employee reports to the new official headquarters. No extensions will be allowed thereafter.

(f) Rebates to employees will be deducted from the claim prior to reimbursement.

NOTE: Authority cited: Sections 3517.8, 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.717.1 Settlement of a Lease

(a) Whenever an officer or employee is required, as defined by Section 599.714.1(a) to change his/her place of residence and such change requires the settlement of a lease on the employee's old residence, the officer or employee shall receive the actual and necessary cost of settlement of the unexpired lease to a maximum of one year. In no event shall the lease settlement include any costs, deposits or fees.

(1) Reimbursement shall not be allowed if it is determined that the officer or employee knew or reasonably should have known that a transfer according to Section 599.714.1 was imminent before entering into a lease agreement.

(2) Claims for settlement of a lease shall include a lease agreement signed by both the employee and the lessor, and shall be itemized and submitted within nine months following the new reporting date.

(b) If an employee is required under 599.714.1(a) to change his/her place of residence and such notice to the employee is insufficient to provide the employee the notice period required by a month to month rental agreement, reimbursement may be claimed for the number of days penalty paid by the employee to a maximum of 30 calendar days.

(1) Reimbursement shall not be allowed for days that the employee failed to notify the landlord after notification by the employer of the reassignments.

(2) Claims shall be accompanied by a copy of the rental agreement, an itemized receipt for the penalty and the name and address of the individual or company to which the rental penalty has been paid.

(c) No reimbursement shall be made for forfeiture of cleaning or security deposits, or for repair, replacement, or damages of rental property.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code. Reference: Section 19841, Government Code.

599.718.1 Expenses for Moving Household Effects

(a) For the purpose of these regulations, household or personal effects include items such as furniture, clothing, musical instruments, household appliances, food, and other items which are usual or necessary for the maintenance of one household.

(b) Household effects shall not include items connected to a for profit business, items from another household, items that are permanently affixed to the property being vacated or items that would normally be discarded or recycled.

(c) At the discretion of the appointing power, other items may be considered household effects based on a consideration of the estimated cost of the move and a review of the items listed on the inventory. Expenses related to moving items other than those described in (a) that have not been approved by the appointing power shall be the responsibility of the employee.

NOTE: Authority cited: Sections 19815.4(d), 19816 and 19820, Government Code, Reference: Section 19841, Government Code.

599.719.1 Reimbursement for Moving Household Effects

Reimbursement shall be allowed for the cost of moving an employee's effects either via commercial household goods carrier or by the employee. Reimbursements under this rule shall not exceed the cost of moving the employee's household goods from the old residence to the new headquarters plus 50 miles unless the appointing authority determines that a longer move is in the best interest of the State. Any additional expense associated with an interstate or intercountry move shall be approved in advance by the appointing power. No reimbursement will be allowed for the hiring of casual labor.

(a) When the employee retains a commercial mover, reimbursement for actual and necessary expenses incurred by a commercial mover under this article for the packing, insurance, one pickup, transportation, storage-in-transit (not including warehouse handling charges except when required by interstate tariffs), one delivery, unpacking, and installation at the new location of an employee's household effects shall be allowed subject to the following:

(1) Weight of household effects for which expenses may be reimbursed shall not exceed 5,000 kilograms (11,000 pounds).

(2) Duration of storage-in-transit for which charges may be reimbursed shall not exceed 60 calendar days unless a longer period of storage is approved in advance by the appointing authority based on hardship to the employee.

(3) Rates at which reimbursement is allowed shall not exceed the minimum rates, at the minimum declared valuation, established by the California Public Utilities Commission for household goods carriers, unless a higher rate is approved by the Department of General Services.

(4) Cost of insurance for which reimbursement is allowed shall not exceed the cost of insurance coverage at \$2.00 valuation for each pound of household effects shipped by household goods carrier.

(5) Claims for exceptions to the 11,000 pounds statutory limit will be considered by the appointing authority up to a maximum of 23,000 pounds, only when it has been determined that every reasonable effort had been made to conform to the limit. Exceptions to the number of pick-ups and deliveries may be made by the appointing power when it is reasonably necessary and in the best interest of the state.

(b) When the employee does not retain a commercial mover, reimbursement shall be allowed as follows for expenses related to the movement by the employee of his/her household effects in a truck or trailer.

(1) Rental of a truck or trailer from a commercial establishment. When not included in the truck rental rate, the cost of gasoline, rental of a furniture, dolly, packing cartons and protective pads will be reimbursed. If the total costs exceed \$1,000 the claim must be accompanied by at least one written commercial rate quote. Reimbursement will be made at the rate (including gasoline) which results in the lowest cost; or

(2) Mileage reimbursement at the rates provided in Section or 599.631.1 (b) for noncommercial privately-owned motor vehicles used in transporting the employee's household effects.

(3) Reimbursement for more than one trip by the method described in (b)(1) or (2) above may be allowed if the employee's agency has determined that the total cost would be less than the cost of movement by a commercial household goods carrier.

(c) If household goods are moved exclusively in the employee's personal vehicle, reimbursement for mileage may be claimed at the State mileage rate. No other mileage or moving expense shall be allowed.

(d) All claims for the reimbursement of the movement of household goods require receipts. Unless an exception is granted by the appointing authority, claims shall be submitted no later than 2 years and 60 days from the effective date of appointment or 15 days prior to voluntary separation, whichever is first.

NOTE: Authority cited: Sections 19815.4(d), 19816, and 19820, Government Code. Reference: Section 19841, Government Code.

599.720.1 Reimbursement for Movement of a Mobile Home

For the movement of a mobile home which contains the household effects of an officer or employee, and has served as the employee's residence at the previous location at the time of notification of relocation, reimbursement will be allowed as follows:

(a) Where transportation of the trailer coach is by a commercial mobile home transporter and receipts are submitted:

(1) For tolls, taxes, charges, fees, or permits fixed by the State or local authority required for the transportation or assembly or trailer coaches actually incurred by the employee.

(2) Charges for disassembly and assembly of the trailer, including but not limited to, disassembly and assembly of trailer, skirt, awnings, porch, the trailer coach itself, and other miscellaneous documented, itemized expenses related to the dissolution of the old household and/or the establishment of the new household, up to \$2,500 unless an exception is approved by the appointing power.

(3) Reimbursement will be allowed for the actual cost supported by voucher and installation of wheels and axles necessary to comply with the requirements of Chapter 5, Article 1 of the California Vehicle Code.

(4) Three competitive bids shall be obtained and reimbursement will be approved at the lowest bid. Based on information documenting the attempt to obtain three bids as provided by the employee, the appointing power may waive the three bid requirement.

(5) Reimbursement received under this section precludes any additional reimbursement for miscellaneous expenses under Section 599.715.1.

(6) Movement of the trailer coach at rates exceeding the minimum rates established by the California Public Utilities Commission for mobile home transporters:

(7) Charges at P. U. C. minimum rates to obtain permits identified above:

(8) Storage-in-transit for up to 60 calendar days at P. U. C. minimum rates, unless an extension is approved by the appointing authority.

(b) Where transportation of the coach is by an employee, expenses may be claimed for a one-way trip by submitting gasoline receipts.

(c) Reimbursement will not be allowed for :

(1) Purchase of parts and materials except for those items necessary to comply with the minimum requirements of the California Administrative Code, Title 25, Chapter 5.

(2) Repairs including tires and tubes, and breakdown in transit.

(3) Costs associated with maintenance or repair of the trailer coach.

(4) Costs for separate shipment of household goods carrier unless that is determined to be the most economical method of transport.

(5) Costs associated with the movement or handling of permanent structures.

(d) All claims related to the movement of a trailer coach and the household goods therein require receipts and shall be submitted no later than 2 years and 60 days from the effective date of appointment, or 15 days prior to the voluntary separation, whichever is first. No extension will be granted.

NOTE: Authority cited: Sections 19815.4(d), 19816, and 19820, Government Code. Reference: Section 19841, Government Code.

599.722.1 Relocation Subsistence Reimbursement and Mileage

(a) If eligible under Section 599.714(a), an officer or employee shall be reimbursed for actual lodging, supported by a receipt, and meal and incidental expenses in accordance with and not to exceed the rate established in Section 599.619(a)(1) and (2), while locating a permanent residence at the new location. Employees who do not furnish receipts for lodging may be reimbursed for noncommercial meals and noncommercial lodging in accordance with 599.619(b). A permanent residence is typically an abode that is purchased, or rented on a monthly basis, of a type that provides long-term living accommodations, where any utilities are hooked up (gas, electric, cable, phone), and mail is delivered.

(1) Reimbursement may be claimed for up to 60 days, except an extension of up to 30 days may be granted when the Appointing power has determined in advance that the delay of change of residence is a result of unusual and unavoidable circumstances that are beyond the control of the officer or employee. The maximum reimbursement to be received by said officer, or employee shall not exceed the equivalent dollar amount of 60 days of full meals, incidentals, and receipted lodging.

(2) Interruptions in relocation caused by sick leave, vacation or other authorized leaves of absence shall be reimbursable at the option of the employee providing the employee remains at the new location and is actively seeking a permanent residence.

(3) The relocation subsistence reimbursement shall terminate immediately upon establishment of a permanent residence. The appointing power shall determine when a permanent residence has been established.

(4) Partial days shall count as full days for the purpose of computing the 60-day period.

(b) Upon approval of the Appointing Power, meals and/or lodging expenses, for up to fourteen days, arising from trips to the new location for the sole purpose of locating housing shall be reimbursed in accordance with Section 599.619(a)(1) and (2), or 599.619(c)(1) or 599.619(d). Claims for reimbursement of meals/lodging expenses in this item are limited to those incurred after receipt of formal written authorization for relocation and prior to the effective date of appointment.

The period claimed shall be included in the computation of the 60-day relocation period.

(c) Reimbursement for travel from the old residence to the new headquarters may be claimed one way one time and shall not exceed the mileage rate allowed in 599.631(a).

Note: Authority cited: Section 3539.5, Government Code. Reference: Section 19841, Government Code.

599.724.1 Payment of Claims for Moving and Relocation Expenses

(a) The Department of Personnel Administration shall be responsible for prescribing any specific procedures necessary for effective and economical operation of this article. Claims shall be made on authorized forms, scheduled in the normal manner and submitted through regular channels to the State Controller for payment. All claims must be substantiated by invoices, receipts, or other evidence for each item claimed.

(b) Agencies may contract directly with the carrier for movement of household effects of officers and employees at state expense, subject to the same restrictions as if the shipment was arranged by the officer or employee and reimbursed by the State.

(c) If the change in residence results in the salary of the officer or employee being paid by a different appointing power, all allowable moving and relocation expenses shall be paid by the new appointing power except where the old appointing power agrees to pay all or part of the expenses allowable under this Article.

(d) Each department shall be responsible for insuring that upon notice to the employee of an impending move a copy of these rules shall be given to the officer or employee.

(e) When exceptions have been granted by an appointing authority, the written justification of those exceptions shall be maintained with the applicable claims.

NOTE: Authority cited: Sections 19815.4(d), 19816, and 19820, Government Code, Reference: Section 19841 and 19842, Government Code.

599.619 Reimbursement for Meals and Lodging

The employee on travel status shall be reimbursed actual expenses for receipted lodging, and for meals and incidentals as provided in this section, unless directed to travel under the provision of 599.624.1. Lodging and/or meals provided by the State or included in hotel expenses or conference fees, or in transportation costs, such as airline tickets, or otherwise provided shall not be claimed for reimbursement. The circumstances of travel will determine the rate allowed.

(a) Short-term Travel. Reimbursement for short-term subsistence will be authorized only when the traveler incurs expenses arising from the use of reasonable, moderately priced commercial lodging and meal establishments, such as hotels, motels, bed and breakfast inns, campgrounds, restaurants, cafes, diners, etc., that cater to the general public. Employees who stay with friends or relatives may claim meals only in accordance with the rates and time frames set forth below. Lodging receipts are required. The short-term rate is intended for trips of such duration that weekly or monthly rates are not obtainable and will be discontinued after the 30th consecutive day assigned to one location unless an extension has been previously documented and approved by the appointing power. In extending short-term travel, the appointing power shall consider the expected remaining length of travel assignment.

(1) In computing reimbursement for continuous short-term travel of more than 24 hours and less than 31 consecutive days, the employee will be reimbursed for actual costs up to the maximum allowed for each meal, incidental, and lodging expense for each complete 24 hours of travel, beginning with the traveler's time of departure and return, as follows:

(A) On the first day of travel on a trip of 24 hours or more:

Trip begins at or before 6 a.m.: breakfast may be claimed on the first day

Trip begins at or before 11 a.m.: lunch may be claimed on the first day

Trip begins at or before 5 p.m.: dinner may be claimed on the first day

(B) On the fractional day of travel at the end of the trip of more than 24 hours:

Trip ends at 8 a.m.: breakfast may be claimed

Trip ends at or after 2 p.m.: lunch may be claimed

Trip ends at or after 7 p.m.: dinner may be claimed

If the fractional day includes an overnight stay, receipted lodging may be claimed. No meal or lodging expense may be claimed or reimbursed more than once on any given date or 24 hour period.

(C) Reimbursement shall be for actual expenses, subject to the following maximum rates:

Meals:

Breakfast	\$6.00
Lunch	10.00
Dinner	18.00
Incidentals	6.00

Receipts are not required for regular short term travel meals.

Lodging:

Statewide, with receipts Actual up to \$79.00 plus tax

If lodging receipts are not submitted, reimbursement shall be for meals only at the rates and time frames set forth in this section.

(2) In computing reimbursement for continuous travel of less than 24 hours, actual expenses, up to the maximums in (C) above, will be reimbursed for breakfast and/or dinner and/or lodging in accordance with the following time frames:

Travel begins at or before 6 a.m. and ends at or after 9 a.m.: breakfast may be claimed

Travel begins at or before 4 p.m. and ends at or after 7 p.m.: dinner may be claimed

If the trip of less than 24 hours includes an overnight stay, receipted lodging may be claimed.

No lunch or incidentals may be reimbursed on travel of less than 24 hours.

(b) Long-term Travel. Reimbursement for long-term meals and receipted lodging will be authorized when the traveler incurs expenses in one location comparable to those arising from the use of commercial establishments catering to the long-term visitor. Meals and/or lodging provided by the State shall not be claimed for reimbursement. With approval of the appointing power and upon meeting the criteria in (3) below, an employee on long-term field assignment who is living at the long term location may claim either:

(1) \$24.00 for meals and incidentals and up to \$24.00 for receipted lodging for travel of 12 hours up to 24 hours; either \$24.00 for meals or up to \$24.00 for receipted lodging for travel less than 12 hours, or

(2) Reimbursement for actual individual expense, substantiated by receipts for lodging, utility, gas, and electricity, up to a maximum of \$1,130.00 per calendar month while on a long term assignment, and \$10.00 for incidentals, without receipts, for each period of 12 to 24 hours; \$5.00 for meals and incidentals for periods of less than 12 hours at the long term location.

(3) To claim expenses under either (1) or (2) above, the employee must meet the following criteria:

(A) The employee continues to maintain a permanent residence at the primary headquarters and

(B) The permanent residence is occupied by the employee's dependents, or

(C) The permanent residence is maintained at a net expense to the employee exceeding \$200 per month.

(D) The employee must submit substantiating evidence of these conditions to the appointing power in accordance with its requirements.

(4) Employees who do not meet the criteria to claim (1) or (2) above may claim \$12.00 for meals and incidentals and \$12.00 for receipted lodging for every 12 to 24 hours at the long term location; \$12.00 for meals or \$12.00 receipted lodging for periods of less than 12 hours at the long term location.

(5) With the approval of the appointing power, the reimbursement of long term lodging may continue when the employee is away from the long term location on short term business travel or other absences from the location as approved by the appointing authority.

(c) Out-of-State Travel. Out-of-State travel is any kind of travel outside the State of California for the purpose of conducting business outside the State of California. For short-term out-of-state travel, employees will be reimbursed for actual lodging expenses, supported by receipt, and will be reimbursed for meal and incidental expenses as defined in section 599.619(a). Failure to furnish lodging receipts will limit reimbursement to meals only at the rates specified in (a). Long-term out-of-state travel will be reimbursed according to section 599.619(c).

(d) Out-of-Country Travel. For shorter out-of-country travel, employees will be reimbursed for actual lodging expenses, supported by a receipt, and will be reimbursed for actual meal and incidental expenses subject to maximum rates in accordance with the published Government meal and incidental rates for foreign travel for the dates of travel. Failure to furnish lodging receipts will limit reimbursement to meals only in accordance with the published Government meals and incidental rates for foreign travel. Long-term out-of-country travel will be reimbursed according to section 599.619(a) through (c).

(e) Exceptions to reimburse in excess of maximum lodging rate cited in (a) of this rule may be granted by the appointing power only in an emergency, or when there is no lodging available at the State maximum rate or when it is cost effective. The appointing power shall document the reason for each exception and shall keep this documentation on file for three calendar years from the date of exception.

NOTE: Authority cited; sections 3539.5, 19815.4(d), 19816 and 19820, Government Code. Reference: Sections 3527(b) and 11030, Government Code.

599.631 TRANSPORTATION BY PRIVATELY OWNED AUTOMOBILE

(a) Where the employee is authorized to use a privately owned automobile on official state business the reimbursement rate shall be up to 31 cents per mile. Claims for reimbursement for private vehicle expenses must include the vehicle license number and the name of each state officer, employee, or board, commission, or authority, member transported on the trip. No reimbursement of transportation expense shall be allowed any passenger in any vehicle operated by another state officer, employee, or member.

(1) Expenses arriving from travel between home and headquarters or garage shall not be allowed, except as provided in 599.626(d)(2) or 599.626.1(c), regardless of the employee's normal mode of transportation.

(2) When a trip is commenced or terminated at a claimant's home on a regularly scheduled work day, the distance traveled shall be computed from either his or her residence or headquarters, whichever shall result in the lesser distance except as provided in 599.626.1(c).

(3) However, if the employee commences or terminates travel on a regularly scheduled day off, mileage may be computed from his or her residence.

(b) Where the employee's use of a privately owned automobile is authorized for travel to or from a common carrier terminal, and the automobile is not parked at the terminal during the period of travel, the employee may claim double the number of miles between the terminal and the employee's headquarters of residence, whichever is less, at a rate defined in section 599.631(a), while the employee occupies the automobile for the distance between the terminal and his or her residence or headquarters. If the employee commences or terminates travel one hour before or after his/her regularly scheduled work day, or on a regularly scheduled day off, mileage may be computed from his/her residence.

(c) All ferry, bridge, or toll charges while on state business will be allowed with any required receipts.

(d) All necessary parking charges while on state business will be allowed, with any required receipts, for:

(1) Day parking on trips away from the headquarters office and employee's primary residence.

(2) Overnight parking on trips away from the headquarters and employee's primary residence, except that parking shall not be claimed if expense-free overnight parking is available.

(3) Day parking adjacent to either headquarters office, a temporary job site, or training site, but only if the employee had other reimbursable private or state automobile expenses for the same day. An employee may not prorate weekly or monthly parking fees.

(e) Gasoline, maintenance, and automobile repair expenses will not be allowed.

(f) The mileage reimbursement rates include the cost of maintaining liability insurance at the minimum amount prescribed by a law and collection insurance sufficient to cover the reasonable value of the automobile, less a deductible. When a privately owned automobile operated by a state officer, agent, or employee is damaged by collision or is otherwise accidentally damaged, reimbursement for repair or the deductible to a maximum of \$500.00 will be allowed if:

- (1) The damage occurred while the automobile was used on official business by permission or authorization of the employing agency; and
- (2) The automobile was damaged through no fault of the state officer, agent, or employee; and
- (3) The amount claimed is an actual loss to the state officer, agent, or employee, and is not recoverable directly from or through the insurance coverage of any party involved in the accident; and
- (4) The loss claimed does not result from a decision of a state officer, agent, or employee not to maintain collision coverage; and
- (5) The claim is processed in accordance with the procedures prescribed by the Department of Personnel Administration.

(g) **Specialized Vehicles.** An employee with a physical disability who must operate a motor vehicle on official state business and who can operate only specially equipped or modified vehicles may claim a rate of 24 cents per mile without certification. Where travel is authorized to and from a common carrier terminal, as specified in section 599.631(b). Supervisors approving these claims must determine the employee's need for the use of such vehicles.

AUTHORIZED RELOCATION EXPENSES

Per Diem - Employees may claim up to 60 days while at the new location until a new permanent residence is found. Specific per diem allowance for excluded employee are attached. Extensions of the per diem may be granted by the Department of Personnel Administration if the employee suffers unusual hardship. Requests for extensions must be submitted to the Relocation Liaison, on a Std. 256 prior to the expiration of the 60 day period. The Relocation Liaison will review the Std. 256 for completeness then forward to the Department of Personnel Administration.

Shipment of Household Goods - The State will pay for the packing, transportation, insurance, storage-in-transit, unpacking and installation of employee's household effects. The employer will issue the relocating employee a "Moving Service Authorization" which the employee will give to any licensed mover. The Moving Service Authorization authorizes the mover to bill the State directly. There is no actual dollar limitation, (the State only pays minimum tariff rates), however there is an 11,000 pound weight limit. If the mover estimates the weight of the household goods to be more than 11,000 pounds, the employee should immediately submit a Std. 256 with the mover's estimate to the Relocation Liaison. The Department of Personnel Administration may approve excess weight provided the employee requests the exception in advance of the actual move.

The State will not pay for the shipment of the following prohibited items:

- automobiles
- other motor vehicles
- farm tractor, implements and equipment
- trailers with or without other property
- boats
- all animals, livestock, or pets
- belongings which are not the property of the immediate family of the officer or employee
- belongings related to commercial enterprises engaged in by the officer or employee
- firewood, fuels
- bricks, sand ceramic wall tile

wire fence or other building materials
wastepaper and rags

Storage in Transit - The State will pay for the storage of household goods for up to 60 days. Storage is limited to 11,000 pounds of household goods unless the excess weight has been previously approved by DPA. The storage company should bill the State directly using the authorization of the Moving Service Authorization. Miscellaneous items taken out of storage prior to the moving company delivering all household goods is not reimbursable and must be paid by the employee.

Sale of Residence - The State will pay for certain costs associated with the sale of the employee's dwelling which was his/her residence at the time of notification of the transfer.

Reimbursable costs are:

- Brokerage Commission
- Escrow fees
- Title insurance
- Prepayment penalties
- Local taxes, charges or fees required to consummate the sale
- Miscellaneous sellers costs up to \$200.00

Nonreimbursable costs are:

- Seller's Points
- Property tax
- Repair work and re-inspection fees

Excluded employees have two years from the reporting date at the new headquarters to submit a claim for reimbursement of seller's costs. There is no extension of the time limit for Non-represented employees.

Settlement of a Lease - The State will pay for the settlement of a lease which was entered into prior to notification of the transfer. Claims for payment of the lease settlement must be submitted within 9 months from the reporting date at the new headquarters.

Movement of a Trailer Coach - The State will pay for the actual cost of transporting the mobile home to the new location plus up to \$2,500 for disassembly and assembly of the trailer. Request for reimbursement in excess of \$2,500 must be submitted to DPA on a Std. 256 prior to the move; approval will only be given for the lowest of three bids. Household goods must be shipped in the mobile home unless DPA approves a separate shipment.

Miscellaneous - There is a \$200.00 miscellaneous allowance with documentation and certification, which is intended to assist the employee in establishing the new household. This allowance should be used to pay utility installation fees, appliance hook-up fees and the like. It is appropriate to use this allowance for cable hook-up. This allowance may not be used to satisfy deposit requirements. The allowance may not be claimed if moving a mobile home; hook-up, etc., are included in the mobile home set-up charge.

Mileage - The employee may be reimbursed 24 cents per mile for one vehicle to make one one-way trip between the old residence and the new residence. Anything over locating cents is considered taxable income.

Private car mileage for the purpose of locating housing at the new location is not reimbursable.

EXPENSES INCURRED PRIOR TO THE OFFICIAL TRANSFER CANNOT BE CLAIMED.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 THREATS AGAINST PEACE OFFICERS (SCHOOL DISTRICTS)			For State Controller Use Only		Program 162
(01) Claimant Identification Number			(19) Program Number 00162		162
(02) Claimant Name			(20) Date Filed ____/____/____		
County of Location			(21) LRS Input ____/____/____		
Street Address or P.O. Box Suite			(22) TAP-1, (03)		162
City State Zip Code			(23) TAP-1, (04)(1)(e)		
Type of Claim			(24) TAP-1, (04)(2)(e)		
Estimated Claim			(25) TAP-1, (06)		
Reimbursement Claim			(26)		162
(03) Estimated <input type="checkbox"/>			(09) Reimbursement <input type="checkbox"/>		
(04) Combined <input type="checkbox"/>			(10) Combined <input type="checkbox"/>		
(05) Amended <input type="checkbox"/>			(11) Amended <input type="checkbox"/>		
Fiscal Year of Cost			(06) 20____/20____		162
Total Claimed Amount			(12) 20____/20____		
Less: 10% Late Penalty, not to exceed \$1,000			(13)		
Less: Prior Claim Payment Received			(14)		
Net Claimed Amount			(15)		162
Due from State			(16)		
Due to State			(17)		
(08)			(18)		
<p>(37) CERTIFICATION OF CLAIM</p> <p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1249, Statutes of 1992, and Chapter 666, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1249, Statutes of 1992, and Chapter 666, Statutes of 1995.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter Chapter 1249, Statutes of 1992, and Chapter 666, Statutes of 1995, set forth on the attached statements.</p> <p>Signature of Authorized Officer _____ Date _____</p> <p>_____ Type or Print Name _____ Title _____</p> <p>(38) Name of Contact Person for Claim _____ Telephone Number () - Ext. _____</p> <p>_____ E-Mail Address _____</p>					

Program 162	THREATS AGAINST PEACE OFFICERS (SCHOOL DISTRICTS) Certification Claim Form Instructions	FORM FAM-27
------------------------------	--	------------------------------

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03), Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04), Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05), Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form TAP-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09), Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10), Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11), Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form TAP-1, line (11).
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs were incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount in line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., TAP-1, (03), means the information is located on form TAP-1, line (03). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. Completion of this data block will expedite the payment process.
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

MANDATED COSTS THREATS AGAINST PEACE OFFICERS CLAIM SUMMARY				FORM TAP-1	
(01) Claimant		(02) Type of Claim		Fiscal Year	
		Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>		19__/19__	
(03) Number of peace officers relocated in the fiscal year of claim					
Direct Costs					
(04) Reimbursable Components:		(a) Salaries and Benefits	(b) Services and Supplies	(c) Employee Reimbursemen	(d) Total
1. Moving and Relocation Expenses (7/1/95 - 12/31/95)					
2. Moving and Relocation Expenses (1/1/96 - Present)					
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate				[From J-380 or J-580] %	
(07) Total Indirect Costs				[Line (06) x {line (05)(d) - line (05)(c)}]	
(08) Total Direct and indirect Costs				[Line (05)(d) + line (07)]	
Cost Reduction					
(09) Less: Offsetting Savings, if applicable					
(10) Less: Other Reimbursements, if applicable					
(11) Total Claimed Amount					[Line (08) - {Line (09) + Line (10)}]

**THREATS AGAINST PEACE OFFICERS
CLAIM SUMMARY
Instructions**

**FORM
TAP-1**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form TAP-1 must be filed for a reimbursement claim. Do not complete form TAP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by 10%, do not complete form TAP-1. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form TAP-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the number of peace officers relocated in the fiscal year of claim due to credible threats.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form TAP-2, line (05) columns (d), (e), and (f) to form TAP-1, block (04) columns (a), (b), and (c) in the appropriate row. Total the row.
- (05) Total Direct Costs. Total columns (a) through (d).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable, for the fiscal year of costs.
- (07) Total Indirect Costs. Enter the result of multiplying the Indirect Cost Rate, line (06) by the Total Direct Costs, line (05)(d) reduced by Employee Reimbursement, line (05)(c).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(d) and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to, service fees collected, federal funds, and other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Direct and Indirect Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

**THREATS AGAINST PEACE OFFICERS
COMPONENT/ACTIVITY COST DETAIL**

Instructions

**FORM
TAP-2**

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Components. Check the box which indicates the cost component being claimed. Check only one box per form. A separate form TAP-2 shall be prepared for each component which applies.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the component activity box "checked" in block (03), list separately costs associated with each officer's relocation. Enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contracted services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's office on request.

Object/ Sub-object Accounts	Columns							Submit these supporting
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x				
Benefits	Title Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries				
Material and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity			
Contracted Services	Name of Contractor Specific Tasks	Hourly Rate	Hours Worked Inclusive Dates			Itemized Cost of Services Performed		Invoices
Employee Reimbursement	Name of Peace Officer	Date of Receipt of Notification of Threat	Date Moving and Relocation Expenses				Amount of Reimbursement	Invoices

- (05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter totals from line (05), columns (d), (e), and (f) to form TAP-1, block (04) columns (a), (b), and (c) in the appropriate row.

MANDATED COSTS THREATS AGAINST PEACE OFFICERS COMPONENT/ACTIVITY COST DETAIL					FORM TAP-2	
(01) Claimant						
(03) Reimbursable Components: Check only one box per form to identify the component being claimed.						
<input type="checkbox"/> Moving and Relocation Expenses (7/1/95) - 12/31/95						
<input type="checkbox"/> Moving and Relocation Expenses (1/1/96 - Present)						
(04) Description of Expenses: Complete columns (a) through (g)					Object Accounts	
(a) Employee Names, Job Classifications, Functions Performed and	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Material and Supplies	(f) Contracted Services	(g) Employee Reimburse ment
<input type="checkbox"/>	<input type="checkbox"/>					

APPENDIX

STATE MANDATES APPORTIONMENT SYSTEM (SMAS)

School mandates included in SMAS

Program Name	Chapter/Statute	Program Number
Expulsion of Pupils: Transcripts	Ch. 1253/75	91
Immunization Records	Ch. 1176/77	32

STATE OF CALIFORNIA TRAVEL EXPENSE GUIDELINES

1. Introduction

The State's per diem travel allowance is paid for each complete 24 hour period. In computing allowances for travel of more than 24 hours, one full allowance may be claimed for each complete 24 hours of travel, beginning with the traveler's departure time. For travel which is the last fractional part of a period travel of more than 24 hours, the allowance for meals or lodging may be claimed provided the travel time meets the following requirements:

Breakfast: Breakfast may be claimed if travel began at or prior to 6:00 a.m. and terminated at or after 9:00 a.m..

Lunch: Lunch may be claimed if travel began at or prior to 11:00 a.m. and terminated at or after 2:00 p.m..

Dinner: Dinner may be claimed if travel began at or prior to 4:00 p.m. and terminated at or after 7:00 p.m..

Lodging: Lodging may be claimed if travel is extended overnight.

Travel beginning before Monday or ending after Friday must be justified in writing.

2. Reimbursement Rates Effective July 1, 1985

Designated High Cost Areas, Effective 7-1-85 through 7-1-87									
U.S. Postal Service Zip Codes									
Long Beach:	90801	90802	90803	90804	90815				
Los Angeles:	90004	90005	90006	90007	90010	90012	90013	90014	90015
	90017	90019	90020	90021	90024	90025	90028	90035	90036
	90038	90041	90045	90046	90048	90049	90057	90064	90067
	90069	90071	90077	90210	90212	90230	90245		
Monterey:	93940								
Oakland:	96406	94607	94608	94621					
San Diego:	92101	92103	92106	92108	92109	92110			
San Francisco:	94102	94103	94104	94105	94107	94108	94109	94110	94111
	94112	94114	94115	94116	94117	94118	94121	94122	94123
	94124	94127	94129	94131	94132	94133	94134		
San Jose:	95112	95113	95121	95131					
Santa Barbara:	93101	93105	93108	93110	93117				

A. Mileage

The reimbursement rate for private automobile mileage is 20.5 cents per mile without certification and up to 30.0 cents per mile with certification that the costs of operating the vehicle equals or exceeds the minimum rate.

B. Short Term Subsistence

<i>Standard Rate</i>		<i>Rate for Designated High Cost Areas</i>	
Breakfast	\$ 4.00	Breakfast	\$ 5.00
Lunch	7.00	Lunch	8.00
Dinner	13.00	Dinner	15.00
Incidentals	4.00	Incidentals	4.00
Lodging	47.00	Lodging, up to	63.00 with receipt
Total	\$ 75.00	Total	\$ 95.00

3. Reimbursement Rates Effective July 8, 1987

Designated High Cost Areas, Effective 7-1-87 through 7-1-88
U.S. Postal Service Zip Codes

Anaheim:	92802	92805							
Burbank:	91601								
Costa Mesa:	92626								
Irvine:	92714	92715							
Long Beach:	90801	90802	90803	90804	90815				
Los Angeles:	90004	90005	90006	90007	90010	90012	90013	90014	90015
	90017	90019	90020	90021	90024	90025	90028	90035	90036
	90038	90041	90045	90046	90048	90049	90057	90064	90067
	90069	90071	90077	90210	90212	90230	90245	90292	
Monterey:	93940								
Newport Beach:	92660	92663							
Oakland:	96406	94607	94608	94621					
San Diego:	92101	92103	92106	92108	92109	92110			
San Francisco:	94102	94103	94104	94105	94106	94107	94108	94109	94110
	94111	94112	94114	94115	94116	94117	94118	94121	94122
	94123	94124	94127	94129	94131	94132	94133	94134	
San Jose:	95112	95113	95121	95131					
San Mateo:	94010	94030	94080	94128					
Santa Barbara:	93101	93105	93108	93110	93117				

A. Mileage

The rate for the authorized use of a privately owned vehicle is 21.0 cents per mile without certification and up to 30.0 cents per mile with certification that the cost of operating the vehicle equals or exceeds the minimum rate.

B. Short Term Subsistence*Standard Rate*

Breakfast	\$ 5.00
Lunch	9.00
Dinner	16.00
Incidentals	5.00
Lodging	47.00 without receipt
Total	\$ 82.00

Rate for Designated High Cost Areas

Breakfast	\$ 5.00
Lunch	8.50
Dinner	15.50
Incidentals	4.00
Lodging, up to	71.00 with receipt
Total	\$ 104.00

4. Reimbursement Rates Effective July 1, 1988**A. Mileage**

The rate for the authorized use of a privately owned vehicle is 22.5 cents per mile without certification and up to 30.0 cents per mile with certification that the cost of operating the vehicle equals or exceeds the minimum rate.

B. Short Term Subsistence*Standard Rate*

Breakfast	\$ 5.00
Lunch	9.00
Dinner	16.00
Incidentals	5.00
Lodging	47.00 without receipt
Total	\$ 82.00

Maximum Rate

Actual lodging cost, with a receipt of up to \$75.00, plus applicable taxes is allowable.

C. Parking

Parking fees, without a receipt, is allowed for amounts equal to or less than \$6.00.

5. Reimbursement Rates Effective July 1, 1989**A. Mileage**

The rate for the authorized use of a privately owned vehicle is 24.0 cents per mile without certification and up to 30.0 cents per mile with certification that the cost of operating the vehicle equals or exceeds the minimum rate.

B. Short Term Subsistence*Standard Rate*

Breakfast	\$ 5.00
Lunch	9.50
Dinner	17.00
Incidentals	5.50
Lodging	47.00 without receipt
Total	\$ 84.00

Maximum Rate

Actual lodging cost, with a receipt of up to \$79.00, plus applicable taxes is allowable.

C. Parking

Parking fees, without a receipt, is allowed for amounts equal to or less than \$6.00.

6. Reimbursement Rates Effective September 1, 1992**A. Mileage**

The rate for the authorized use of a privately owned vehicle is 24.0 cents per mile without certification and up to 30.0 cents per mile with certification that the cost of operating the vehicle equals or exceeds the minimum rate.

B. Short Term Subsistence*Standard Rate*

Breakfast	\$ 5.50
Lunch	9.50
Dinner	17.00
Incidentals	5.00
Lodging	47.00 without receipt
Total	\$ 84.00

Maximum Rate

Actual lodging cost, with a receipt of up to \$79.00, plus applicable taxes is allowable.

C. Parking

Parking fees, without a receipt, is allowed for amounts equal to or less than \$6.00.

7. Reimbursement Rates Effective January 1, 1996**A. Mileage**

The rate for the authorized use of a privately owned vehicle is 24.0 cents per mile without certification and up to 30.0 cents per mile with certification that the cost of operating the vehicle equals or exceeds the minimum rate.

B. Short Term Subsistence*Standard Rate*

Breakfast	\$ 5.50
Lunch	9.50
Dinner	17.00
Incidentals	5.00
Lodging	24.99 without receipt
Total	\$ 61.99

Maximum Rate

Actual lodging cost, with a receipt of up to \$79.00, plus applicable taxes is allowable.

C. Parking

Parking fees, without a receipt, is allowed for amounts equal to or less than \$6.00.

8. Reimbursement Rates Effective July 1, 1997**A. Mileage**

The rate for the authorized use of a privately owned vehicle is 31.0 cents per mile.

B. Short Term Subsistence*Standard Rate*

Breakfast	\$ 5.50
Lunch	9.50
Dinner	17.00
Incidentals	5.00
Lodging	24.99 without receipt
Total	\$ 61.99

Maximum Rate

Actual lodging cost, with a receipt of up to \$79.00, plus applicable taxes is allowable.

C. Parking

Parking fees, without a receipt, is allowed for amounts equal to or less than \$6.00.

9. Reimbursement Rates Effective July 1, 1999, Unless Otherwise Specified**A. Mileage**

The rate for the authorized use of a privately owned vehicle is 31.0 cents per mile.

B. Meals/Incidentals

Meal expenses for breakfast, lunch, and dinner will be reimbursed in the amount of actual expenses up to the maximums. The term "incidentals" includes, but is not limited to, expenses for laundry, cleaning and pressing of clothing, and fees and tips for services. It does not include taxicab fares, lodging taxes, or the costs of telegrams or telephone calls.

Maximum Rate

Breakfast	\$ 6.00
Lunch	10.00
Dinner	18.00
Incidentals	6.00

Actual lodging cost, with a receipt of up to \$79.00, plus applicable taxes is allowable. Effective November 2, 1999, actual lodging is up to \$84.00 plus applicable taxes.

Effective November 2, 1999 through June 30, 2000, when employees are required to do business and obtain lodging in the counties of Alameda, San Mateo and Santa Clara, and Central and Western Los Angeles, reimbursement will be for actual receipted lodging to a maximum of \$110.00, plus applicable taxes. Central and Western Los Angeles is the territory bordered by Sunset Boulevard on the North, the Pacific Ocean on the West, Imperial Boulevard/Freeway 105 on the South, and Freeways 110, 10, and 101 on the East. This area includes downtown Los Angeles, Inglewood, Los Angeles International Airport, Playa del Rey, Venice, Santa Monica, Brentwood, West Los Angeles, Westwood Village, Culver City, Beverly Hills, Century City, West Hollywood, and Hollywood.

C. Parking

Parking fees, without a receipt, is allowed for amounts equal to or less than \$10.00.

GOVERNMENT CODE SECTIONS 17500-17616

GC §17500: Legislative findings and declarations

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for the costs of state-mandated local programs has not provided for the effective determination of the state's responsibilities under Section 6 of Article XIII B of the California Constitution. The Legislature finds and declares that the failure of the existing process to adequately and consistently resolve the complex legal questions involved in the determination of state-mandated costs has led to an increasing reliance by local agencies and school districts on the judiciary and, therefore, in order to relieve unnecessary congestion of the judicial system, it is necessary to create a mechanism which is capable of rendering sound quasi-judicial decisions and providing an effective means of resolving disputes over the existence of state-mandated local programs.

It is the intent of the Legislature in enacting this part to provide for the implementation of Section 6 of Article XIII B of the California Constitution and to consolidate the procedures for reimbursement of statutes specified in the Revenue and Taxation Code with those identified in the Constitution. Further, the Legislature intends that the Commission on State Mandates, as a quasi-judicial body, will act in a deliberative manner in accordance with the requirements of Section 6 of Article XIII B of the California Constitution.

GC §17510: Construction of part

Unless the context otherwise requires, the definitions contained in this chapter govern the construction of this part. The definition of a word applies to any variants thereof and the singular tense of a word includes the plural.

GC §17511: "City"

"City" means any city whether general law or charter, except a city and county.

GC §17512: "Commission"

"Commission" means the Commission on State Mandates.

GC §17513: "Costs mandated by the federal government"

"Costs mandated by the federal government" means any increased costs incurred by a local agency or school district after January 1, 1973, in order to comply with the requirements of a federal statute or regulation. "Costs mandated by the federal government" includes costs resulting from enactment of a state law or regulation where failure to enact that law or regulation to meet specific federal program or service requirements would result in substantial monetary penalties or loss of funds to public or private persons in the state. "Costs mandated by the federal government" does not include costs which are specifically reimbursed or funded by the federal or state government or programs or services which may be implemented at the option of the state, local agency, or school district.

GC §17514: "Costs mandated by the state"

"Costs mandated by the state" means any increased costs which a local agency or school district is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.

GC §17515: "County"

"County" means any chartered or general law county. "County" includes a city and county.

GC §17516: "Executive order"

"Executive order" means any order, plan, requirement, rule, or regulation issued by any of the following: (a) The Governor. (b) Any officer or official serving at the pleasure of the Governor. (c) Any agency, department, board, or commission of state government. "Executive order" does not include any order, plan, requirement, rule, or regulation issued by the State Water Resources Control Board or by any regional water quality control board pursuant to Division 7 (commencing with Section 13000) of the Water Code. It is the intent of the Legislature that the State Water Resources Control Board and regional water quality control boards will not adopt enforcement orders against publicly owned dischargers which mandate major waste water treatment facility construction costs unless federal financial assistance and state financial assistance pursuant to the Clean Water Bond Act of 1970 and 1974, is simultaneously made available. "Major" means either a new treatment facility or an addition to an existing facility, the cost of which is in excess of 20 percent of the cost of replacing the facility.

GC §17517: "Fund"

"Fund" means the State Mandates Claims Fund.

GC §17518: "Local agency"

"Local agency" means any city, county, special district, authority, or other political subdivision of the state.

GC §17519: "School district"

"School district" means any school district, community college district, or county superintendent of schools.

GC §17520: "Special district"

"Special district" means any agency of the state which performs governmental or proprietary functions within limited boundaries. "Special district" includes a redevelopment agency, a joint powers agency or entity, a county service area, a maintenance district or area, an improvement district or improvement zone, or any other zone or area. "Special district" does not include a city, a county, a school district, or a community college district. County free libraries established pursuant to Chapter 2 (commencing with Section 27151) of Division 20 of the Education Code, areas receiving county fire protection services pursuant to Section 25643 of the Government Code, and county road districts established pursuant to Chapter 7 (commencing with Section 1550) of Division 2 of the Streets and Highways Code shall be considered "special districts" for all purposes of this part.

GC §17521: "Test claim"

"Test claim" means the first claim, including claims joined or consolidated with the first claim, filed with the commission alleging that a particular statute or executive order imposes costs mandated by the state.

GC §17522: Definitions

(a) "Initial reimbursement claim" means a claim filed with the Controller by a local agency or school district for costs to be reimbursed for the fiscal years specified in the first statute that appropriates funds for reimbursement of the mandate. (b) "Annual reimbursement claim" means a claim for actual costs incurred in a prior fiscal year filed with the Controller by a local agency or school district for which appropriations are made to the Controller for this purpose. (c) "Estimated reimbursement claim" means a claim filed with the Controller by a local agency or school district in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times, for estimated costs to be reimbursed during the current or

future fiscal years, for which appropriations are made to the Controller for this purpose. (d) "Entitlement claim" means a claim filed by a local agency or school district with the Controller for the purpose of establishing or adjusting a base year entitlement. All entitlement claims are subject to Section 17616.

GC §17523: "Deflator"

"Deflator" means the Implicit Price Deflator for the Costs of Goods and Services to Governmental Agencies, as determined by the Department of Finance.

GC §17524: "Base year entitlement"

"Base year entitlement" means that amount determined to be the average for the approved reimbursement claims of each local agency or school district for the three preceding fiscal years adjusted by the change in the deflator. A base year entitlement shall not include any nonrecurring or initial startup costs incurred by a local agency or school district in any of those three fiscal years. For those mandates which become operative on January 1 of any year, the amount of the "approved reimbursement claim" for the first of the three years may be computed by annualizing the amount claimed for the six-month period of January through June in that first year, excluding nonrecurring or startup costs.

GC §17525: Members: Term and per diem for specified members

(a) There is hereby created the Commission on State Mandates, which shall consist of seven members as follows: (1) The Controller. (2) The Treasurer. (3) The Director of Finance. (4) The Director of the Office of Planning and Research. (5) A public member with experience in public finance, appointed by the Governor and approved by the Senate. (6) Two members from the following three categories appointed by the Governor and approved by the Senate, provided that no more than one member shall come from the same category: (A) A city council member. (B) A member of a county or city and county board of supervisors. (C) A governing board member of a school district as defined in Section 17519. (b) Each member appointed pursuant to paragraph (5) or (6) of subdivision (a) shall be subject to both of the following: (1) The member shall serve for a term of four years subject to renewal. (2) The member shall receive per diem of one hundred dollars (\$100) for each day actually spent in the discharge of official duties and shall be reimbursed for any actual and necessary expenses incurred in connection with the performance of duties as a member of the commission.

GC §17526: Open Meetings: Executive sessions

(a) All meetings of the commission shall be open to the public, except that the commission may meet in executive session to consider the appointment or dismissal of officers or employees of the commission or to hear complaints or charges brought against a member, officer, or employee of the commission. (b) The commission shall meet at least once every month. (c) The time and place of meetings may be set by resolution of the commission, by written petition of a majority of the members, or by written call of the chairperson. The chairperson may, for good cause, change the starting time or place, reschedule, or cancel any meeting. (d) This section shall become operative on July 1, 1996.

GC §17527: Powers of commission

In carrying out its duties and responsibilities, the commission shall have the following powers: (a) To examine any document, report, or data, including computer programs and data files, held by any local agency or school district. (b) To meet at times and places as it may deem proper. (c) As a body or, on the authorization of the commission, as a committee composed of one or more members, to hold hearings at any time and place it may deem proper. (d) Upon a majority vote of the commission, to issue subpoenas to compel the attendance of witnesses and the production of books, records, papers, accounts, reports, and documents. (e) To administer oaths. (f) To contract with other agencies or individuals, public or private, as it deems necessary, to provide or prepare services, facilities, studies, and reports to the commission as will assist it in carrying out its duties and responsibilities. (g) To adopt, promulgate, amend, and rescind rules and regulations, which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in

Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2. (h) To do any and all other actions necessary or convenient to enable it fully and adequately to perform its duties and to exercise the powers expressly granted to it.

GC §17528: Election of officers

The members of the commission shall elect a chairperson and a vice chairperson of the commission.

GC §17529: Appointment of attorney: Duties

The commission may appoint as attorney to the commission an attorney at law of this state, who shall hold office at the pleasure of the commission. The attorney shall represent and appear for the commission in all actions and proceedings involving any question under this part or under any order or act of the commission. The attorney shall advise the commission and each member of the commission, when so requested, in regard to all matters in connection with the powers and duties of the commission and the members thereof. The attorney shall generally perform all duties and services as attorney to the commission which the commission may require.

GC §17530: Appointment of executive director: Duties

The commission shall appoint an executive director, who shall be exempt from civil service and shall hold office at the pleasure of the commission. The executive director shall be responsible for the executive and administrative duties of the commission and shall organize, coordinate, supervise, and direct the operations and affairs of the commission and expedite all matters within the jurisdiction of the commission. The executive director shall keep a full and true record of all proceedings of the commission, issue all necessary process, writs, warrants, and notices, and perform other duties as the commission prescribes.

GC §17531: Authority of executive director to employ necessary staff

The executive director may employ those officers, examiners, experts, statisticians, accountants, inspectors, clerks, and employees as the executive director deems necessary to carry out the provisions of this part or to perform the duties and exercise the powers conferred upon the commission by law.

GC §17532: Quorum: Investigations, inquiries, and hearings

A majority of the commissioners shall constitute a quorum for the transaction of any business, for the performance of any duty, or for the exercise of any power of the commission. Any investigation, inquiry, or hearing which the commission has power to undertake or to hold may be undertaken or held by or before any commissioner or commissioners designated for the purpose by the commission. The evidence in any investigation, inquiry, or hearing may be taken by the commissioner or commissioners to whom the investigation, inquiry, or hearing has been assigned or, in his or her or their behalf, by an examiner designated for that purpose. Every finding, opinion, and order made by the commissioner or commissioners so designated, pursuant to the investigation, inquiry, or hearing, when approved or confirmed by the commission and ordered filed in its office, shall be deemed to be the finding, opinion, and order of the commission.

GC §17533: Provisions not applicable to hearing by commission

Notwithstanding Section 11425.10, Chapter 4.5 (commencing with Section 11400) of Part 1 of Division 3 does not apply to a hearing by the commission under this part.

GC §17550: Reimbursements of local agencies and school districts

Reimbursement of local agencies and school districts for costs mandated by the state shall be provided pursuant to this chapter.

GC §17551: Commission hearing and decision upon claims

(a) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the state for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution. (b) The commission, pursuant to the provisions of this chapter, shall hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561.

GC §17552: Exclusivity of procedure provided by chapter

This chapter shall provide the sole and exclusive procedure by which a local agency or school district may claim reimbursement for costs mandated by the state as required by Section 6 of Article XIII B of the California Constitution.

GC §17553: Adoption of procedures for receiving claims and providing hearings: Postponement of hearings

(a) The commission shall adopt procedures for receiving claims pursuant to this article and for providing a hearing on those claims. The hearing procedure shall provide for presentation of evidence by the claimant, the Department of Finance and any other affected department or agency, and any other interested person. The procedures shall ensure that a statewide cost estimate is adopted within 12 months after receipt of a test claim, when a determination is made by the commission that a mandate exists. This deadline may be extended for up to six months upon the request of either the claimant or the commission. Hearing of a claim may be postponed at the request of the claimant, without prejudice, until the next scheduled hearing. (b) The procedures adopted by the commission pursuant to subdivision (a) shall include the following: (1) Provisions for acceptance of more than one claim on the same statute or executive order relating to the same statute or executive order filed with the commission, and, absent agreement by the test claimants to the contrary, to designate the first to file as the lead test claimant. (2) Provisions for consolidating test claims relating to the same statute or executive order filed with the commission with time limits that do not exceed 90 days from the initial filing for consolidating the test claims and for claimants to designate a single contact for information regarding the test claim. (3) Provisions for claimants to designate a single claimant for a test claim relating to the same statute or executive order filed with the commission, with time limits that do not exceed 90 days from the initial filing for making that designation. (c) If a completed test claim is not received by the commission within 30 calendar days from the date that an incomplete test claim was returned by the commission, the original test claim filing date may be disallowed, and a new test claim may be accepted on the same statute or executive order. (d) In addition, the commission shall determine whether an incorrect reduction claim is complete within 10 days after the date that the incorrect reduction claim is filed. If the commission determines that an incorrect reduction claim is not complete, the commission shall notify the local agency and school district that filed the claim stating the reasons that the claim is not complete. The local agency or school district shall have 30 days to complete the claim. The commission shall serve a copy of the complete incorrect reduction claim on the Controller. The Controller shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

GC §17554: Commission's authority to expedite claim

With the agreement of all parties to the claim, the commission may waive the application of any procedural requirement imposed by this chapter or pursuant to Section 17553 in order to expedite action on the claim. The authority granted by this section includes the consolidation of claims and the shortening of time periods.

GC §17555: Date for public hearing: Test claim form and procedure

(a) The commission, within 10 days after receipt of a test claim based upon a statute or executive order, shall set a date for a public hearing on the claim within 75 days. The test claim may be based upon estimated costs that a local agency or school district may incur as a result of the statute or executive order and may be filed at any time after the statute is enacted or the executive order is adopted. The claim shall be submitted in a form prescribed by the commission. After a hearing in which the claimant and any other interested organization or individual may participate, the commission shall determine if there are costs mandated by the state. (b) This section shall become operative on July 1, 1996.

GC §17556: Criteria for not finding costs mandated by the state

The commission shall not find costs mandated by the state as defined in Section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that: (a) The claim is submitted by a local agency or school district which requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district which requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph. (b) The statute or executive order affirmed for the state that which had been declared existing law or regulation by action of the courts. (c) The statute or executive order implemented a federal law or regulation and resulted in costs mandated by the federal government, unless the statute or executive order mandates costs which exceed the mandate in that federal law or regulation. (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. (e) The statute or executive order provides for offsetting savings to local agencies or school districts which result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate. (f) The statute or executive order imposed duties which were expressly included in a ballot measure approved by the voters in a statewide election. (g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

GC §17557: Determination of amount to be subvended for reimbursement: Parameters and guidelines

(a) If the commission determines there are costs mandated by the state pursuant to Section 17555, it shall determine the amount to be subvended to local agencies and school districts for reimbursement. In so doing it shall adopt parameters and guidelines for reimbursement of any claims relating to the statute or executive order. The successful test claimants shall submit proposed parameters and guidelines within 30 days of adoption of a statement of decision on a test claim. At the request of a successful test claimant, the commission may provide for one or more extensions of this 30-day period at any time prior to its adoption of the parameters and guidelines. If proposed parameters and guidelines are not submitted within the 30-day period and the commission has not granted an extension, then the commission shall notify the test claimant that the amount of reimbursement the test claimant is entitled to for the first 12 months of incurred costs will be reduced by 20 percent, unless the test claimant can demonstrate to the commission why an extension of the 30-day period is justified. A local agency, school district, and the state may file a claim or request with the commission to amend, modify, or supplement the parameters or guidelines. The commission may, after public notice and hearing, amend, modify, or supplement the parameters and guidelines. (b) In adopting parameters and guidelines, the commission may adopt an allocation formula or uniform allowance which would provide for reimbursement of each local agency or school district of a specified amount each year. (c) The parameters and guidelines adopted by the commission shall specify the fiscal years for which local agencies and school districts shall be reimbursed for costs incurred, provided, however, that the commission shall not specify therein any fiscal year for which payment could be provided in the annual Budget Act. A test claim shall be submitted on or before June 30 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. The

claimant may thereafter amend the test claim at any time prior to a commission hearing on the claim without affecting the original filing date as long as the amendment substantially relates to the original test claim.

GC §17558: Submission of parameters and guidelines to Controller: Transfer of claims; claiming instructions

(a) The commission shall submit the adopted parameters and guidelines to the Controller. All claims relating to a statute or executive order that are filed after the determination of the test claim pursuant to Section 17557 shall be transferred to the Controller who shall pay and audit the claims from funds made available for that purpose. (b) Not later than 60 days after receiving the adopted parameters and guidelines from the commission, the Controller shall issue claiming instructions for each mandate that requires state reimbursement, to assist local agencies and school districts in claiming costs to be reimbursed. In preparing claiming instructions, the Controller may request the assistance of other state agencies. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the commission. (c) The Controller shall, within 60 days after receiving revised adopted parameters and guidelines from the commission or other information necessitating a revision of the claiming instructions, prepare and issue revised claiming instructions for mandates that require state reimbursement that have been established by commission action pursuant to Section 17555 or after any decision or order of the commission pursuant to Section 17551. In preparing revised claiming instructions, the Controller may request the assistance of other state agencies. (d) This section shall become operative on July 1, 1996.

GC §17558.5: Reimbursement claim: Audit; remittance advice and other notices of payment

(a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. (b) The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, and the reason for the adjustment. Remittance advices and other notices of payment action shall not constitute notice of adjustment from an audit or review. (c) Nothing in this section shall be construed to limit the adjustment of payments when inaccuracies are determined to be the result of the intent to defraud, or when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement. (d) This section shall become operative on July 1, 1996.

GC §17558.6: Legislative intent

It is the intent of the Legislature that the Commission on State Mandates review its process by which local agencies may appeal the reduction of reimbursement claims on the basis that the reduction is incorrect in order to provide for a more expeditious and less costly process.

GC §17559: Judicial review

(a) The commission may order a reconsideration of all or part of a test claim or incorrect reduction claim on petition of any party. The power to order a reconsideration or amend a test claim decision shall expire 30 days after the statement of decision is delivered or mailed to the claimant. If additional time is needed to evaluate a petition for reconsideration filed prior to the expiration of the 30-day period, the commission may grant a stay of that expiration for no more than 30 days, solely for the purpose of considering the petition. If no action is taken on a petition within the time allowed for ordering reconsideration, the petition shall be deemed denied. (b) A claimant or the state may commence a proceeding in accordance with the provisions of Section 1094.5 of the Code of Civil Procedure to set aside a decision of the commission on

the ground that the commission's decision is not supported by substantial evidence. The court may order the commission to hold another hearing regarding the claim and may direct the commission on what basis the claim is to receive a rehearing.

GC §17560: Deadlines for filing reimbursement claims

Reimbursement for state-mandated costs may be claimed as follows: (a) A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b). (b) A local agency or school district may, by January 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year. (c) In the event revised claiming instructions are issued by the Controller pursuant to subdivision (c) of Section 17558 between October 15 and January 15, a local agency or school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim.

GC §17561: Reimbursement of costs for state mandated programs

(a) The state shall reimburse each local agency and school district for all "costs mandated by the state," as defined in Section 17514. (b) (1) For the initial fiscal year during which these costs are incurred, reimbursement funds shall be provided as follows: (A) Any statute mandating these costs shall provide an appropriation therefor. (B) Any executive order mandating these costs shall be accompanied by a bill appropriating the funds therefor, or alternatively, an appropriation for these costs shall be included in the Budget Bill for the next succeeding fiscal year. The executive order shall cite that item of appropriation in the Budget Bill or that appropriation in any other bill which is intended to serve as the source from which the Controller may pay the claims of local agencies and school districts. (2) In subsequent fiscal years appropriations for these costs shall be included in the annual Governor's Budget and in the accompanying Budget Bill. In addition, appropriations to reimburse local agencies and school districts for continuing costs resulting from chaptered bills or executive orders for which claims have been awarded pursuant to subdivision (a) of Section 17551 shall be included in the annual Governor's Budget and in the accompanying Budget Bill subsequent to the enactment of the local government claims bill pursuant to Section 17600 that includes the amounts awarded relating to these chaptered bills or executive orders. (c) The amount appropriated to reimburse local agencies and school districts for costs mandated by the state shall be appropriated to the Controller for disbursement. (d) The Controller shall pay any eligible claim pursuant to this section within 60 days after the filing deadline for claims for reimbursement or 15 days after the date the appropriation for the claim is effective, whichever is later. The Controller shall disburse reimbursement funds to local agencies or school districts if the costs of these mandates are not payable to state agencies, or to state agencies who would otherwise collect the costs of these mandates from local agencies or school districts in the form of fees, premiums, or payments. When disbursing reimbursement funds to local agencies or school districts, the Controller shall disburse them as follows: (1) For initial reimbursement claims, the Controller shall issue claiming instructions to the relevant local agencies pursuant to Section 17558. 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. (A) When claiming instructions are issued by the Controller pursuant to Section 17558 for each mandate determined pursuant to Section 17555 that requires state reimbursement, each local agency or school district to which the mandate is applicable shall submit claims for initial fiscal year costs to the Controller within 120 days of the issuance date for the claiming instructions. (B) When the commission is requested to review the claiming instructions pursuant to Section 17571, each local agency or school district to which the mandate is applicable shall submit a claim for reimbursement within 120 days after the commission reviews the claiming instructions for reimbursement issued by the Controller. (C) If the local agency or school district does not submit a claim for reimbursement within the 120-day period, or submits a claim pursuant to revised claiming instructions, it may submit its claim for reimbursement as specified in Section 17560. The Controller shall pay these claims from the funds appropriated therefor, provided that the Controller (i) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, and (ii) may reduce any

claim that the Controller determines is excessive or unreasonable. (2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years. (3) When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. In no case shall a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates contained in a claims bill.

GC §17561.5: Payment of claim with interest

(a) The payment of an initial reimbursement claim by the Controller shall include accrued interest at the Pooled Money Investment Account rate, if the payment is being made more than 365 days after adoption of the statewide cost estimate for an initial claim or, in the case of payment of a subsequent claim relating to that same statute or executive order, if payment is being made more than 60 days after the filing deadline for, or the actual date of receipt of, the subsequent claim, whichever is later. In those instances, interest shall begin to accrue as of the 366th day after adoption of the statewide cost estimate for an initial claim and as of the 61st day after the filing deadline for, or actual date of receipt of, the subsequent claim, whichever is later. (b) This section shall become operative on July 1, 1996.

GC §17561.6: Payment

(a) A budget act item or appropriation pursuant to this part for reimbursement of claims shall include an amount necessary to reimburse any interest due pursuant to Section 17561.5. (b) This section shall become operative on July 1, 1996.

GC §17562: Review of costs of state-mandated local programs

(a) The Legislature hereby finds and declares that the increasing revenue constraints on state and local government and the increasing costs of financing state-mandated local programs make evaluation of the cumulative effects of state-mandated local programs imperative. Accordingly, it is the intent of the Legislature to establish a method for regularly reviewing the costs of state-mandated local programs, by evaluating the benefit of previously enacted mandates. (b) (1) A statewide association of local agencies or a Member of the Legislature may submit a proposal to the Legislature recommending the elimination or modification of a state-mandated local program. To make such a proposal, the association or member shall submit a letter to the Chairs of the Assembly Committee on Local Government and the Senate Committee on Local Government specifying the mandate and the concerns and recommendations regarding the mandate. The association or member shall include in the proposal all information relevant to the conclusions. If the chairs of the committees desire additional analysis of the submitted proposal, the chairs may refer the proposal to the Legislative Analyst for review and comment. The chairs of the committees may refer up to a total of 10 of these proposals to the Legislative Analyst for review in any year. Referrals shall be submitted to the Legislative Analyst by September 1 of each year. (2) The Legislative Analyst shall review and report to the Legislature with regard to each proposal that is referred to the office pursuant to paragraph (1). The Legislative Analyst shall recommend that the Legislature adopt, reject, or modify the proposal. The report and recommendations shall be submitted to the Legislature by December 1 of each year. (3) The Department of Finance shall review all statutes enacted each year that contain provisions making inoperative Section 2229 or Section 2230 of the Revenue and

Taxation Code or Section 17561 or Section 17565 that have resulted in costs or revenue losses mandated by the state that were not identified when the statute was enacted. The review shall identify the costs or revenue losses involved in complying with the provisions of the statutes. The Department of Finance shall also review all statutes enacted each year that may result in cost savings authorized by the state. The Department of Finance shall submit an annual report of the review required by this subdivision, together with the recommendations as it may deem appropriate, by December 1 of each year. (c) It is the intent of the Legislature that the Assembly Committee on Local Government and the Senate Committee on Local Government hold a joint hearing each year regarding the following: (1) The reports and recommendations submitted pursuant to subdivision (b). (2) The reports submitted pursuant to Sections 17570, 17600, and 17601. (3) Legislation to continue, eliminate, or modify any provision of law reviewed pursuant to this subdivision. The legislation may be by subject area or by year or years of enactment. (d) This section shall become operative on July 1, 1996.

GC §17563: Use of funds received for public purposes

Any funds received by a local agency or school district pursuant to the provisions of this chapter may be used for any public purpose.

GC §17564: Filing of claims: Threshold amount

(a) No claim shall be made pursuant to Sections 17551 and 17561, nor shall any payment be made on claims submitted pursuant to Sections 17551 and 17561, unless these claims exceed two hundred dollars (\$200), provided that a county superintendent of schools or county may submit a combined claim on behalf of school districts, direct service districts, or special districts within their county if the combined claim exceeds two hundred dollars (\$200) even if the individual school district's, direct service district's, or special district's claims do not each exceed two hundred dollars (\$200). The county superintendent of schools or the county shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school, direct service, or special district. These combined claims may be filed only when the county superintendent of schools or the county is the fiscal agent for the districts. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district, direct service district, or special district provides to the county superintendent of schools or county and to the Controller, at least 180 days prior to the deadline for filing the claim, a written notice of its intent to file a separate claim. (b) Claims for direct and indirect costs filed pursuant to Section 17561 shall be filed in the manner prescribed in the parameters and guidelines.

GC §17565: Reimbursement of subsequently mandated costs

If a local agency or a school district, at its option, has been incurring costs which are subsequently mandated by the state, the state shall reimburse the local agency or school district for those costs incurred after the operative date of the mandate.

GC §17567: Insufficiency of appropriation: Proration of claims

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall adjust prorated claims if supplementary funds are appropriated for this purpose. In the event that the Controller finds it necessary to prorate claims as provided by this section, the Controller shall immediately report this action to the Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature which considers appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, the Controller shall transmit this information to the commission which shall include these amounts in its report to the Legislature pursuant to Section 17600 to assure that an appropriation sufficient to pay the claims is included in the local government claims bills or other appropriation bills. If the local government claims bills required by

Section 17612 have been introduced in the Legislature, the Controller shall report directly to the chairperson of the respective committee in each house of the Legislature which considers appropriations to assure inclusion of a sufficient appropriation in the claims bills.

GC §17568: Payment of claims submitted after deadline

If a local agency or school district submits an otherwise valid reimbursement claim to the Controller after the deadline specified in Section 17560, the Controller shall reduce the reimbursement claim in an amount equal to 10 percent of the amount which would have been allowed had the reimbursement claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). In no case shall a reimbursement claim be paid which is submitted more than one year after the deadline specified in Section 17560. Estimated claims which were filed by the deadline specified in that section shall be paid in full before payments are made on estimated claims filed after the deadline. In the event the amount appropriated to the Controller for reimbursement purposes is not sufficient to pay the estimated claims approved by the Controller, the Controller shall prorate those claims in proportion to the dollar amount of approved claims filed after the deadline and shall report to the commission or the Legislature in the same manner as described in Section 17566 in order to assure appropriation of funds sufficient to pay those claims.

GC §17570: Annual report to Legislature

The Legislative Analyst shall review each unfunded statutory or regulatory mandate for which claims have been approved by the Legislature pursuant to a claims bill during the preceding fiscal year. Any recommendations by the Legislative Analyst to eliminate or modify the mandates shall be contained in the annual analysis of the Budget Bill prepared by the Legislative Analyst.

GC §17571: Review and modification of claiming instructions

The commission, upon request of a local agency or school district, shall review the claiming instructions issued by the Controller or any other authorized state agency for reimbursement of mandated costs. 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.

GC §17575: Review of bills

When a bill is introduced in the Legislature, and each time a bill is amended, on and after January 1, 1985, the Legislative Counsel shall determine whether the bill mandates a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution. The Legislative Counsel shall make this determination known in the digest of the bill and shall describe in the digest the basis for this determination. The determination by the Legislative Counsel shall not be binding on the commission in making its determination pursuant to Section 17555.

GC §17576: Amendment of bills on floor: Notification by Legislative Counsel

Whenever the Legislative Counsel determines that a bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Department of Finance shall prepare an estimate of the amount of reimbursement which will be required. This estimate shall be prepared for the respective committees of each house of the Legislature which consider taxation measures and appropriation measures and shall be prepared prior to any hearing on the bill by any such committee.

GC §17577: Amount of estimates

The estimate required by Section 17576 shall be the amount estimated to be required during the first fiscal year of a bill's operation in order to reimburse local agencies and school districts for costs mandated by the state by the bill.

GC §17578: Amendment of bills on floor: Notification by Legislative Counsel

In the event that a bill is amended on the floor of either house, whether by adoption of the report of a conference committee or otherwise, in such a manner as to mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, the Legislative Counsel shall immediately inform, respectively, the Speaker of the Assembly and the President of the Senate of that fact. Notification from the Legislative Counsel shall be published in the journal of the respective houses of the Legislature.

GC §17579: Requirement for new mandates to specify reimbursement requirements: Appropriations

(a) Any bill introduced or amended on and after January 1, 1985, for which the Legislative Counsel has determined the bill will mandate a new program or higher level of service pursuant to Section 6 of Article XIII B of the California Constitution, shall contain a section specifying that reimbursement shall be made from the fund pursuant to Section 17610 when the amount of the claim has been determined pursuant to Article 1 (commencing with Section 17550) of this chapter or that there is no mandate or that the mandate is being disclaimed and the reason therefor. (b) Any bill introduced or amended on and after January 1, 1985, may, but is not required to, contain an appropriation to provide reimbursement of costs mandated by the state.

GC §17581: Conditions for exemption from implementation of statute or executive order

(a) No local agency shall be required to implement or give effect to any statute or executive order, or portion thereof, during any fiscal year and for the period immediately following that fiscal year for which the Budget Act has not been enacted for the subsequent fiscal year if all of the following apply: (1) The statute or executive order, or portion thereof, has been determined by the Legislature, the commission, or any court to mandate a new program or higher level of service requiring reimbursement of local agencies pursuant to Section 6 of Article XIII B of the California Constitution. (2) The statute or executive order, or portion thereof, has been specifically identified by the Legislature in the Budget Act for the fiscal year as being one for which reimbursement is not provided for that fiscal year. For purposes of this paragraph, a mandate shall be considered to have been specifically identified by the Legislature only if it has been included within the schedule of reimbursable mandates shown in the Budget Act and it is specifically identified in the language of a provision of the item providing the appropriation for mandate reimbursements. (b) Notwithstanding any other provision of law, if a local agency elects to implement or give effect to a statute or executive order described in subdivision (a), the local agency may assess fees to persons or entities which benefit from the statute or executive order. Any fee assessed pursuant to this subdivision shall not exceed the costs reasonably borne by the local agency. (c) This section shall not apply to any state-mandated local program for the trial courts, as specified in Section 77203. (d) This section shall not apply to any state-mandated local program for which the reimbursement funding counts toward the minimum General Fund requirements of Section 8 of Article XVI of the Constitution.

GC §17600: Report on number of mandates and their costs

At least twice each calendar year the commission shall report to the Legislature on the number of mandates it has found pursuant to Article 1 (commencing with Section 17550) and the estimated statewide costs of these mandates. This report shall identify the statewide costs estimated for each mandate and the reasons for recommending reimbursement.

GC §17601: Report on claims denied

The commission shall report to the Legislature on January 15, 1986, and each January 15 thereafter, on the number of claims it denied during the preceding calendar year and the basis on which the particular claims were denied.

GC §17610: Costs paid from fund: Limit on costs

(a) The costs arising from a statute containing a statement that the statute mandates a new program or higher level of service and specifying that reimbursement shall be made from the fund shall, upon certification of the estimated statewide cost by the commission to the Controller, be paid from the fund, provided that the estimated statewide cost of the claim does not exceed one million dollars (\$1,000,000). The Controller shall receive, review, and pay reimbursement claims from the fund as the claims are received. Claims for initial reimbursement shall be filed with the Controller within 120 days from the date that the Controller issued claiming instructions on mandates funded by the fund. When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated cost. Any claim for initial reimbursement filed after the filing deadline shall be reduced by 10 percent of the amount which would have been allowed had the claim been timely filed, provided that the amount of this reduction shall not exceed one thousand dollars (\$1,000). The Controller may withhold payment of any initial reimbursement claim filed after the filing deadline until the next deadline for funding claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. (b) For purposes of this section, "estimated statewide cost" means the total amount of funds estimated to be necessary to reimburse all eligible local agencies and school districts for costs incurred as a result of the mandate during the first 12-month period following the operative date of the mandate. (c) For purposes of this section, "costs arising from a statute" means the total amount of funds necessary to reimburse eligible local agencies and school districts for costs incurred as a result of complying with a mandate for the fiscal years specified in the parameters and guidelines in accordance with Section 17557.

GC §17612: Local government claims bills: Judicial review of funding deletions

(a) Immediately upon receipt of the report submitted by the commission pursuant to Section 17600, a local government claims bill shall be introduced in the Legislature. The local government claims bill, at the time of its introduction, shall provide for an appropriation sufficient to pay the estimated costs of these mandates except where the costs have been or will be paid pursuant to Section 17610. (b) The Legislature may amend, modify, or supplement the parameters and guidelines for mandates contained in the local government claims bill. If the Legislature amends, modifies, or supplements the parameters and guidelines, it shall make a declaration in the local government claims bill specifying the basis for the amendment, modification, or supplement. (c) If the Legislature deletes from a local government claims bill funding for a mandate, the local agency or school district may file in the Superior Court of the County of Sacramento an action in declaratory relief to declare the mandate unenforceable and enjoin its enforcement.

GC §17613: Authorization of augmentation for mandated costs

(a) The Director of Finance may, upon receipt of any report submitted pursuant to Section 17567, authorize the augmentation of the amount available for expenditure to reimburse costs mandated by the state, as defined in Section 17514, as follows: (1) For augmentation of (A) any schedule in any item to reimburse costs mandated by the state in any budget act, or (B) the amount appropriated in a local government claims bill for reimbursement of the claims of local agencies, as defined by Section 17518, from the unencumbered balance of any other item to reimburse costs mandated by the state in that budget act or another budget act or in an appropriation for reimbursement of the claims of local agencies in another local government claims bill. (2) For augmentation of (A) any schedule in any budget act item, or (B) any amount appropriated in a local government claims bill, when either of these augmentations is for reimbursement of mandated claims of school districts, as defined in Section 17519, when the source of this augmentation is (A) the unencumbered balance of any other scheduled amount in that budget act

or another budget act, or (B) an appropriation in another local government claims bill, when either of these appropriations is for reimbursement of mandate claims of school districts. This paragraph applies only to appropriations that are made for the purpose of meeting the minimum funding guarantee for educational programs pursuant to Section 8 of Article XVI of the California Constitution. (b) No authorization for an augmentation pursuant to this section may be made sooner than 30 days after the notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time as the chairperson of the joint committee, or his or her designee, may in each instance determine.

GC §17614: State Mandates Claims Fund

There is hereby created the State Mandates Claims Fund. Notwithstanding Section 13340, money in the fund is continuously appropriated without regard to fiscal years for the sole purpose of paying claims pursuant to Section 17610.

GC §17615: Legislative findings and intent

The Legislature finds and declares that the existing system for reimbursing local agencies and school districts for actual costs mandated by the state on an annual claim basis is time consuming, cumbersome, and expensive at both the local and state levels. The Controller must process voluminous claims with all claims subject to a desk audit and selected claims also subject to a field audit. Local agencies are required to maintain extensive documentation of all claims in anticipation of such an audit. The volume of these records is substantial and will continue to grow with no relief in sight as new programs are mandated. The cost to local agencies and school districts for filing claims, and for maintaining documentation and responding to the Controller's audits is substantial. The current administrative cost to both state and local governments represents a significant expenditure of public funds with no apparent benefit to the taxpayers. It is the intent of the Legislature to streamline the reimbursement process for costs mandated by the state by creating a system of state mandate apportionments to fund the costs of certain programs mandated by the state.

GC §17615.1: Review of programs for inclusion in system

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the commission shall establish a procedure for reviewing, upon request, mandated cost programs for which appropriations have been made by the Legislature for the 1982-83, 1983-84, and 1984-85 fiscal years, or any three consecutive fiscal years thereafter. At the request of the Department of Finance, the Controller, or any local agency or school district receiving reimbursement for the mandated program, the commission shall review the mandated cost program to determine whether the program should be included in the State Mandates Apportionment System. If the commission determines that the State Mandates Apportionment System would accurately reflect the costs of the state mandated program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System.

GC §17615.2: Calculation of disbursement amounts

(a) Notwithstanding Section 17561, after November 30, 1985, for those programs included in the State Mandates Apportionment System, after approval by the commission, there shall be disbursed by the Controller to each local agency and school district which has submitted a reimbursement claim for costs mandated by the state in the 1982-83, 1983-84, and the 1984-85 fiscal years, or any three consecutive fiscal years thereafter, an amount computed by averaging the approved reimbursement claims for this three-year period. The amount shall first be adjusted according to any changes in the deflator. The deflator shall be applied separately to each year's costs for the three years which comprise the base period. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1985 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "base period" means the three fiscal years immediately succeeding the commission's approval. (b) When the Controller has made payment on claims prior to commission approval of the program for inclusion in the

State Mandates Apportionment System, the payment shall be adjusted in the next apportionment to the amount which would have been subvended to the local agency or school district for that fiscal year had the State Mandates Apportionment System been in effect at the time of the initial payment.

GC §17615.3: Annual recalculation of allocation

Notwithstanding Section 17561, by November 30, 1986, and by November 30 of each year thereafter, for those programs included in the State Mandates Apportionment System, the Controller shall recalculate each allocation for each local agency and school district for the 1985-86 fiscal year, by using the actual change in the deflator for that year. That recalculated allocation shall then be adjusted by the estimated change in the deflator for the 1986 -87 fiscal year, and each fiscal year thereafter, to establish the allocation amount for the 1986-87 fiscal year, and each fiscal year thereafter. Additionally, for programs approved by the commission for inclusion in the State Mandates Apportionment System on or after January 1, 1988, the allocation for each year succeeding the three-year base period shall be adjusted according to any changes in both the deflator and workload. The Controller shall then subvене that amount after adjusting it by any amount of overpayment or underpayment in the 1985-86 fiscal year, and each fiscal year thereafter, due to a discrepancy between the actual change and the estimated change in the deflator or workload. Funds for these purposes shall be available to the extent they are provided for in the Budget Act of 1986 and the Budget Act for any subsequent fiscal year thereafter. For purposes of this article, "workload" means, for school districts and county offices of education, changes in the average daily attendance; for community colleges, changes in the number of full-time equivalent students; for cities and counties, changes in the population within their boundaries; and for special districts, changes in the population of the county in which the largest percentage of the district's population is located.

GC §17615.4: Procedure for newly mandated programs

(a) When a new mandate imposes costs which are funded either by legislation, in local government claims bills, or from the State Mandates Claim Fund, local agencies and school districts may file reimbursement claims as required by Section 17561, for a minimum of three years after the initial funding of the new mandate. (b) After actual cost claims are submitted for three fiscal years against such a new mandate, the commission shall determine, upon request of the Controller or a local entity or school district receiving reimbursement for the program, whether the amount of the base year entitlement adjusted by changes in the deflator and workload accurately reflects the costs incurred by the local agency or school district. If the commission determines that the base year entitlement, as adjusted, does accurately reflect the costs of the program, the commission shall direct the Controller to include the program in the State Mandates Apportionment System. (c) The Controller shall make recommendations to the commission and the commission shall consider the Controller's recommendations for each new mandate submitted for inclusion in the State Mandates Apportionment System. All claims included in the State Mandates Apportionment System pursuant to this section are also subject to the audit provisions of Section 17616.

GC §17615.5: Procedure where no base year entitlement has been established

(a) If any local agency or school district has an established base year entitlement which does not include costs for a particular mandate, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, adjusted pursuant to Section 17615.3 by changes in the deflator and workload, or entitlement claims covering a minimum of three consecutive years, after which time its base year entitlement may be adjusted by an amount necessary to fund the costs of that mandate. (b) If any local agency or school district has no base year entitlement, but wishes to begin claiming costs of one or more of the mandates included in the State Mandates Apportionment System, that local agency or school district may submit reimbursement claims for a minimum of three consecutive years, or entitlement claims covering the preceding three consecutive years, which shall be adjusted pursuant to Sections 17615.2 and 17615.3 by changes in the deflator and workload, after which time a base year entitlement may be established in an amount necessary to fund the costs of the mandate or mandates.

GC §17615.6: Procedure where program is no longer mandatory

If a local agency or school district realizes a decrease in the amount of costs incurred because a mandate is discontinued, or made permissive, the Controller shall determine the amount of the entitlement attributable to that mandate by determining the base year amount for that mandate for the local agency or school district plus the annual adjustments. This amount shall be subtracted from the annual subvention which would otherwise have been allocated to the local agency or school district.

GC §17615.7: Procedure where program is modified

If a mandated program included in the State Mandates Apportionment System is modified or amended by the Legislature or by executive order, and the modification or amendment significantly affects the costs of the program, as determined by the commission, the program shall be removed from the State Mandate Apportionment System, and the payments reduced accordingly. Local entities or school districts may submit actual costs claims for a period of three years, after which the program may be considered for inclusion in the State Mandates Apportionment System, pursuant to the provisions of Section 17615.4.

GC §17615.8: Review of base year entitlement

(a) The commission shall establish a procedure for reviewing, upon request, any apportionment or base year entitlement of a local agency or school district. (b) Local agencies and school districts which request such a review shall maintain and provide those records and documentation as the commission or its designee determines are necessary for the commission or its designee to make the required determinations. With the exception of records required to verify base year entitlements, the records may not be used to adjust current or prior apportionments, but may be used to adjust future apportionments. (c) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state does not accurately reflect the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission shall direct the Controller to adjust the apportionment accordingly. For the purposes of this section, an apportionment or a base year entitlement does not accurately reflect the costs incurred by a local agency or school district if it falls short of reimbursing, or overreimburses, that local agency's or school district's actual costs by 20 percent or by one thousand dollars (\$1,000), whichever is less. (d) If the commission determines that an apportionment or base year entitlement for funding costs mandated by the state accurately reflects the costs incurred by the local agency or school district for all mandates upon which that apportionment is based, the commission may, in its discretion, direct the Controller to withhold, and, if so directed, the Controller shall withhold the costs of the commission's review from the next apportionment to the local agency or school district, if the commission review was requested by the local agency or school district.

GC §17615.9: Review of programs under SMAS

The commission shall periodically review programs funded under the State Mandate Apportionments System to evaluate the effectiveness or continued statewide need for each such mandate.

GC §17616: Audits and verification by Controller

Notwithstanding the provisions of Section 2231 of the Revenue and Taxation Code, the Controller shall have the authority to do either or both of the following: (a) Audit the fiscal years comprising the base year entitlement no later than three years after the year in which the base year entitlement is established. The results of such audits shall be used to adjust the base year entitlements and any subsequent apportionments based on that entitlement, in addition to adjusting actual cost payments made for the base years audited. (b) Verify that any local agency or school district receiving funds pursuant to this article is providing the reimbursed activities.