

COMMISSION ON STATE MANDATES980 NINTH STREET, SUITE 300
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July 16, 2009



Mr. Keith Petersen
SixTen and Associates
3841 North Freeway Blvd., Suite 170
Sacramento, CA 95834

And Affected State Agencies and Interested Parties (see enclosed mailing list)

Re: **Final Staff Analysis, Proposed Statewide Cost Estimate, and Hearing Date**
CalSTRS Service Credit; 02-TC-19
Santa Monica Community College District, Claimant
Education Code Sections 22455.5, Subdivision (b), 22460, 22509, Subdivision (a),
22718, Subdivision (a)(1)(A), 22724, and 22852, Subdivision (e)
Statutes 1994, Chapter 603 (AB 2554); Statutes 1996, Chapters 383 (AB 3221), 634 (SB 2041),
and 680 (SB 1877); Statutes 1997, Chapter 838 (SB 227); Statutes 1998, Chapters 965
(AB 2765); Statutes 1999, Chapter 939 (SB 1074); and Statutes 2000, Chapter 1021 (AB 2700)

Dear Mr. Petersen:

The final staff analysis and proposed statewide cost estimate for this program are enclosed.

Hearing

This matter is set for hearing on Thursday, **July 31, 2009**, at 9:30 a.m., in Room 447 of the State Capitol, Sacramento, California. This matter is proposed for the Consent Calendar. Please let us know in advance if you or a representative of your agency will testify at the hearing, or if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01, subdivision (c)(2), of the Commission's regulations.

Special Accommodations

For any special accommodations such as a sign language interpreter, an assistive listening device, materials in an alternative format, or any other accommodations, please contact the Commission Office at least five to seven *working* days prior to the meeting.

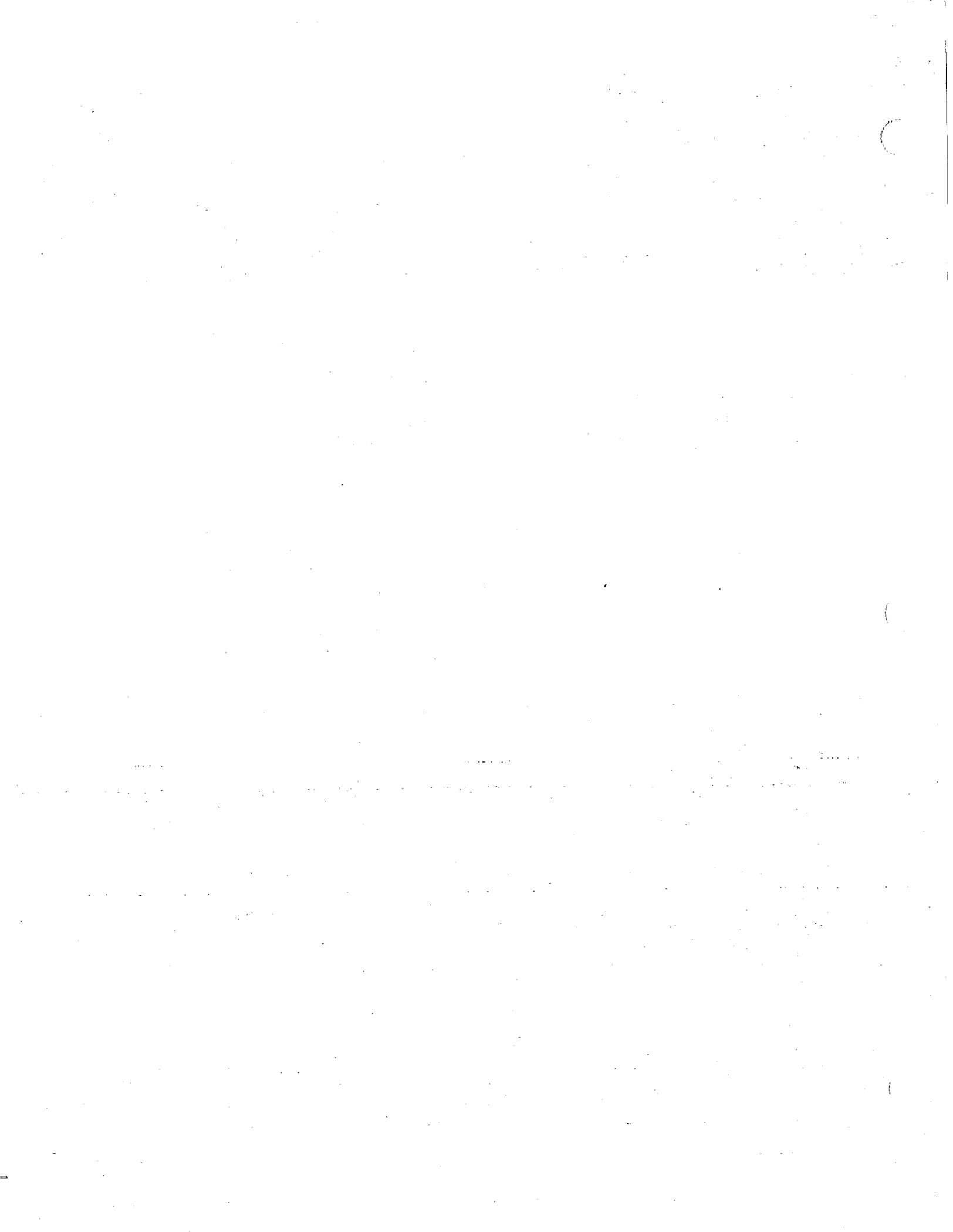
Please contact Nancy Patton at (916) 323-8217 if you have questions.

Sincerely,


PAULA HIGASHI
Executive Director

Enclosures

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**ITEM 17
 FINAL STAFF ANALYSIS
 STATEWIDE COST ESTIMATE**

Education Code Sections 22455.5, Subdivision (b), 22460, 22509, Subdivision (a),
 22718, Subdivision (a)(1)(A), 22724, and 22852, Subdivision (e)

Statutes 1994, Chapter 603
 Statutes 1996, Chapters 383, 634 and 680
 Statutes 1997, Chapter 838
 Statutes 1998, Chapter 965
 Statutes 1999, Chapter 939
 Statutes 2000, Chapter 1021

California State Teachers' Retirement System (CalSTRS) Service Credit
 02-TC-19

Santa Monica Community College District, Claimant

Executive Summary

The proposed statewide cost estimate includes seven fiscal years for a total of **\$757,770** for the *California State Teacher's Retirement System (CalSTRS) Service Credit* program. Following is a breakdown of estimated total costs per fiscal year:

Fiscal Year	Number of School District Claims Filed with SCO	Estimated Cost
2001-2002	14	\$33,715
2002-2003	16	\$39,897
2003-2004	17	\$49,800
2004-2005	17	\$85,399
2005-2006	19	\$82,233
2006-2007	26	\$88,376
2007-2008	22	\$72,433
Sub-Total	131	\$451,853
Fiscal Year	Number of Community College District Claims Filed with SCO	Estimated Cost
2001-2002	8	\$32,920
2002-2003	10	\$50,730
2003-2004	9	\$35,438
2004-2005	9	\$35,578
2005-2006	9	\$46,755
2006-2007	9	\$48,742
2007-2008	9	\$55,754
Sub-Total	63	\$305,917*
TOTAL	194*	\$757,770*

* These amounts were adjusted to reflect inadvertent errors found in the draft staff analysis. The subtotal and total were reduced by \$2,000. The total number of claims filed was increased by eight.

Summary of the Mandate

The approved test claim statutes impose reporting and notice activities on school districts, county offices of education and community college districts for administering employee retirement programs.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program (02-TC-19). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514.

Statewide Cost Estimate

Staff reviewed the State Controller's (SCO) report on claims filed by 23 school districts, four (4) county offices of education and 11 community college districts. The actual claims data showed that 186 claims were filed for fiscal years 2001-2002 through 2007-2008 for a total of \$757,770.¹ Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

Assumptions

1. *The actual amount claimed for reimbursement may increase if late or amended claims are filed.*
2. *Non-claiming school districts did not file claims because: (1) they did not incur more than \$1,000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*
3. *For each claimant, the costs claimed will vary by fiscal year, based on:*
 - A. Actual number of:
 - CALSTRS members;
 - part-time and substitute employees eligible for CALSTRS;
 - new CALSTRS eligible employees hired;
 - retiring CALSTRS members;
 - requests from the CALSTRS Board for sick leave records of past years for audit purposes; and,
 - CALSTRS members who are re-employed after military service.
 - B. Salary levels of employees who are performing the mandated activities.
4. *There is a wide variation in costs claimed for this program. The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the State Controller's Office (SCO) may reduce any reimbursement claim for this program if it is deemed to be excessive or unreasonable.*
5. *The total costs of this program may increase in future years if there are significant changes in the number of CALSTRS members retiring in 2008-09 through 2009-2010 fiscal years.*

¹ Claims data reported as of June 9, 2009.

Methodology

Fiscal Years 2001-2002 through 2007-2008

The proposed statewide cost estimate for fiscal years 2001-2002 through 2007-2008 was developed by totaling the 186 unaudited reimbursement claims filed with the SCO for these years.

The proposed statewide cost estimate includes seven fiscal years for a total of \$757,770 for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program. This averages to \$108,539 annually in costs for the state for this seven-year period.

Comments on the Draft Staff Analysis

Commission staff issued the draft staff analysis on June 30, 2009. No comments were filed on the draft staff analysis.

Staff Recommendation

Staff recommends that the Commission adopt the proposed statewide cost estimate of \$757,770 for costs incurred in complying with the *California State Teachers' Retirement System (CalSTRS) Service Credit* program.

STAFF ANALYSIS

Summary of the Mandate

The approved test claim statutes impose reporting and notice activities on school districts, county offices of education and community college districts for administering employee retirement programs.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program (02-TC-19). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514.

The test claim was filed on May 12, 2003. The Commission on State Mandates (Commission) adopted the Statement of Decision on April 16, 2007, and the parameters and guidelines on June 26, 2008.² Eligible claimants were required to file initial reimbursement claims with the State Controller's Office (SCO) by December 31, 2008, and must file late claims by December 31, 2009.

Reimbursable Activities

The Commission approved the following activities for reimbursement:

A. One-Time Activity

1. *Separation Notice:*

- a. Amend the notice that employers transmit to a member who terminates employment with less than five years of credited service, as part of the usual separation documents, to include the specific information specified in Education Code section 22460, subdivision (a)(1) – (3), regarding the Defined Benefit Supplement account. (Ed. Code, § 22460.)

B. Ongoing Activities

1. *Employment Notices:*

- a. Make available criteria for membership, including optional membership, in a timely manner to all persons employed to perform creditable service subject to coverage by the Defined Benefit Program, and inform part-time and substitute employees, within 30 days of the date of hire, that they may elect membership in the plan's Defined Benefit Program at any time while employed. (Ed. Code, § 22455.5, subd. (b).)
- b. Maintain written acknowledgment by the employee regarding information provided about the Defined Benefit Program in employer files on a form provided by CalSTRS. (Ed. Code, § 22455.5, subd. (b).)
- c. Within 10 working days of the date of hire of an employee who has the right to make an election pursuant to Education Code section 22508 or 22508.5, inform the employee of the right to make an election to CalSTRS or CalPERS and make available to the employee written information provided by each retirement system concerning the benefits provided under that retirement system to assist the employee in making an election. (Ed. Code, § 22509, subd. (a).)

² Exhibit A, parameters and guidelines.

2. *Sick Leave Days:*

- a. Certify the number of unused excess sick leave days to CalSTRS for retiring members, using the method of calculation described in Education Code section 22724, subdivision (a). (Ed. Code, § 22718, subd. (a)(1)(A).)
- b. Upon request from the CalSTRS board, submit sick leave records of past years for audit purposes. (Ed. Code, § 22724, subd. (b).)

3. *Military Service Reemployment:*

- a. Provide information to CalSTRS regarding the reemployment of a member who is subject to federal law regarding the reemployment of military service personnel (38 U.S.C.A. § 4301 et seq.), on a form prescribed by CalSTRS, within 30 days of the date of reemployment. (Ed. Code, § 22852, subd. (e).)

Statewide Cost Estimate

Staff reviewed the claims data submitted by 23 school districts, four (4) county offices of education, and 11 community college districts, and compiled by the State Controller's Office (SCO). The actual claims data showed that 186 claims were filed for fiscal years 2001-2002 through 2007-2008 for a total of \$ 757,770³. Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

Assumptions

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

There are 973 K-12 school districts, 58 county offices of education and 71 community college districts in California. Of those, only 23 school districts, 4 county offices of education, and 11 community college districts filed reimbursement claims for this program. If other eligible claimants file reimbursement claims or late or amended claims, the amount of reimbursement claims may exceed the statewide cost estimate.

2. *Non-claiming local agencies did not file claims because: (1) they did not incur more than \$1,000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*

More than half the claims filed by school districts were for amounts that were less than \$2,000. Many of these claims were just over the \$1,000 minimum.

3. *For each claimant, the costs claimed will vary by fiscal year, based on:*

A. Actual number of:

- CALSTRS members;
- part-time and substitute employees eligible for CALSTRS;
- new CALSTRS eligible employees hired;
- retiring CALSTRS members;
- requests from the CALSTRS Board for sick leave records of past years for audit purposes; and,
- CALSTRS members who are re-employed after military service.

³ Exhibit B, claims data reported as of June 9, 2009.

B. Salary levels of employees who are performing the mandated activities.

4. *There is a wide variation in costs claimed for this program. The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the SCO may reduce any reimbursement claim for this program.*

If the SCO audits this program and deems any reimbursement claim to be excessive or unreasonable, it may be reduced.

Staff reviewed the summary claiming data for 2006-2007 fiscal year in which claims were filed by 26 school districts, four (4) county offices of education, and nine (9) community college districts.⁴ To compare the amounts claimed, staff divided the total claimed amounts by the total number of certificated employees employed by districts.⁵ The per capita cost ranged from \$.21 to \$55.81 /certificated employee for school districts and county offices of education.

- The San Diego County Superintendent of Schools claimed \$22,267 for Employment Notices; the per capita cost is \$55.81/employee.
- The Humboldt County Superintendent of Schools filed a "combined" claim which includes costs for the County Office of Education, the Arcata Elementary School District, Klamath Trinity Joint Unified School District, and the Fortuna Union High School District for \$1,262. The per capita cost for the combined claim is \$4.52.
- The Tulare County Superintendent of Schools filed a "combined" claim for \$1,688, which includes costs for the County Office of Education, Sundale Union Elementary School District and Terra Bella Union Elementary School District. The per capita cost for this claim is \$ 5.08.
- The Orange County Superintendent of Schools filed a "combined" claim for \$2,500, which includes costs for the County Department of Education, the Ocean View School District, Saddleback Valley Unified School District. The per capita cost for this claim is \$.85.

Staff also reviewed the summary claiming data for the community college districts. To compare the amounts claimed, staff divided the total claimed amounts by the total number of certificated employees.⁶ The per capita costs ranged from \$2.49 - 18.13 per certificated employee.

5. *The total costs of this program may increase in future years if there are significant increases in the number of CALSTRS members retiring in 2008-09 through 2009-2010 fiscal years.*

⁴ Exhibit B.

⁵ The certificated employee counts for school districts were obtained from EdData on the cde.ca.gov website.

⁶ The certificated employee counts for community college districts were obtained from the California Community College Chancellor's Office report on Staffing for Fall 2006. The counts for "Educ. Admin.," "Tenured/Tenure," and "Academic Temporary" were totaled.

Methodology

Fiscal Years 2001-2002 through 2007-2008

The proposed statewide cost estimate for fiscal years 2001-2002 through 2007-2008 was developed by totaling the 186 unaudited reimbursement claims filed with the SCO for these years.

The proposed statewide cost estimate includes seven fiscal years for a total of \$759,770 for the *CalSTRS Service Credit* program. This averages to \$108,539 annually in costs for the state for this seven-year period.

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

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TOTAL	194	\$757,770

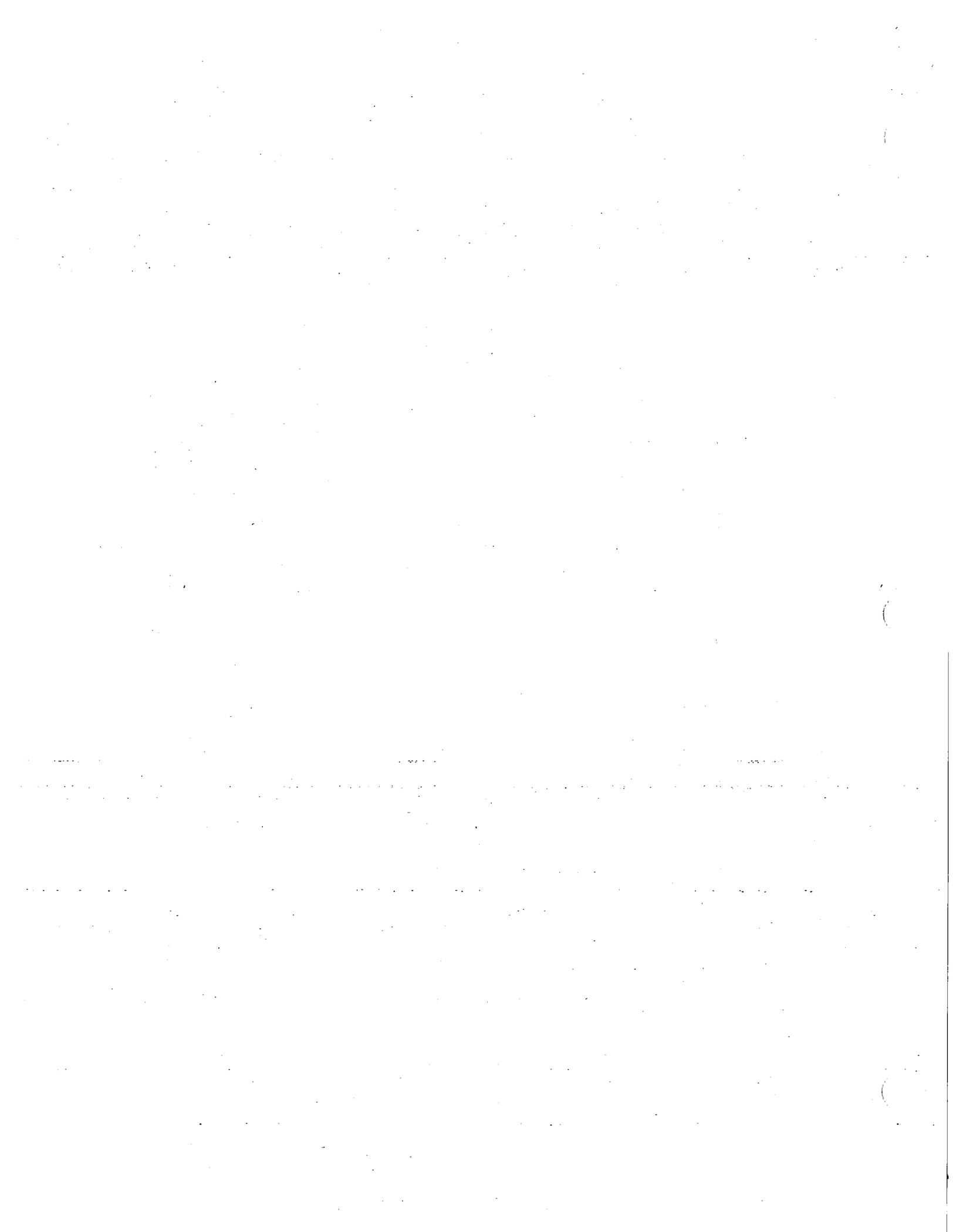
Comments on the Draft Staff Analysis

Commission staff issued the draft staff analysis on June 30, 2009.⁷ No comments were filed on the draft staff analysis.

Staff Recommendation

Staff recommends that the Commission adopt the proposed statewide cost estimate of \$757,770 for costs incurred in complying with the *CalSTRS Service Credit* program.

⁷ Exhibit C.



Adopted: June 26, 2008

PARAMETERS AND GUIDELINES

Education Code Sections 22455.5, Subdivision (b), 22460, 22509, Subdivision (a), 22718, Subdivision (a)(1)(A), 22724, and 22852, Subdivision (e)

Statutes 1994, Chapter 603

Statutes 1996, Chapters 383, 634 and 680

Statutes 1997, Chapter 838

Statutes 1998, Chapter 965

Statutes 1999, Chapter 939

Statutes 2000, Chapter 1021

California State Teachers' Retirement System (CalSTRS) Service Credit
02-TC-19

Santa Monica Community College District, Claimant

I. SUMMARY OF THE MANDATE

In 2001, the Lassen County Office of Education and the San Luis Obispo County Office of Education, later joined by the Grant Joint Union High School District, filed the test claim *CalSTRS Creditable Compensation* (01-TC-02) on Statutes 1999, chapter 939, and Statutes 2000, chapter 1021, as they added and amended Education Code 22119.2. In 2003, the Santa Monica Community College District filed the test claim *CalSTRS Service Credit* (02-TC-19) on the same Education Code section and statutes, but also made test claim allegations regarding 28 additional Education Code sections. The two test claims shared common issues, allegations, and statutes, and thus, the claims were consolidated pursuant to California Code of Regulations, title 2, section 1183.06. However, all of the approved statutes and activities were pled in the *CalSTRS Service Credit* (02-TC-19) test claim. Therefore, these are the parameters and guidelines for the *CalSTRS Service Credit* program.

On April 16, 2007, the Commission on State Mandates (Commission) adopted a Statement of Decision finding that Education Code sections 22455.5, subdivision (b), 22460, 22509, subdivision (a), 22718, subdivision (a)(1)(A), 22724, and 22852, subdivision (e), impose new programs or higher levels of service for school districts within the meaning of article XIII B, section 6 of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514, for the following specific new activities:

- Employers shall make available criteria for membership, including optional membership, in a timely manner to all persons employed to perform creditable service subject to coverage by the Defined Benefit Program, and shall inform part-time and substitute employees, within 30 days of the date of hire, that they may elect membership in the plan's Defined Benefit Program at any time while employed.

Written acknowledgment by the employee shall be maintained in employer files on a form provided by CalSTRS. (Ed. Code, § 22455.5, subd. (b).)¹

- Amend the notice that employers transmit to a member who terminates employment with less than five years of credited service, as part of the usual separation documents, to include the specific information specified in Education Code section 22460, subdivision (a)(1) – (3), regarding the Defined Benefit Supplement account. (Ed. Code, § 22460; one-time activity.)²
- Within 10 working days of the date of hire of an employee who has the right to make an election pursuant to Education Code section 22508 or 22508.5, the employer shall inform the employee of the right to make an election to CalSTRS or CalPERS and shall make available to the employee written information provided by each retirement system concerning the benefits provided under that retirement system to assist the employee in making an election. (Ed. Code, § 22509, subd. (a).)³
- The employer shall certify the number of unused excess sick leave days to CalSTRS for retiring members, using the method of calculation described in Education Code section 22724, subdivision (a). (Ed. Code, § 22718, subd. (a)(1)(A).)⁴
- Upon request from the CalSTRS board, the employer shall submit sick leave records of past years for audit purposes. (Ed. Code, § 22724, subd. (b).)⁵
- The employer shall provide information to CalSTRS regarding the reemployment of a member who is subject to federal law regarding the reemployment of military service personnel (38 U.S.C.A. § 4301 et seq.), on a form prescribed by CalSTRS, within 30 days of the date of reemployment. (Ed. Code, § 22852, subd. (e).)⁶

The Commission concludes that Education Code sections 22000, 22002, 22119.2, 22119.5, 22146, 22458, 22461, 22501, 22502, 22503, 22504, 22711, 22712.5, 22713, 22714, 22717, 22717.5, 22800, 22801, 22803, 22851, 22950 and 22951, as amended and pled, along with any other test claim statutes and allegations not specifically approved above, do not impose a program, or a new program or higher level of service, subject to article XIII B, section 6.

II. ELIGIBLE CLAIMANTS

Any “school district” as defined in Government Code section 17519, which includes school districts, county offices of education and community college districts, which incurs increased

¹ As added and amended by Statutes 1994, chapter 603, Statutes 1996, chapter 634, and Statutes 1999, chapter 939.

² As repealed, reenacted and amended, by Statutes 2000, chapter 1021.

³ As repealed, reenacted and amended, by Statutes 1996, chapter 383, and Statutes 1997, chapter 838.

⁴ As amended by Statutes 1999, chapter 939.

⁵ As added by Statutes 1999, chapter 939.

⁶ As added and amended by Statutes 1996, chapter 680, and Statutes 1998, chapter 965.

costs as a result of this mandate is eligible to claim reimbursement. Charter schools are not eligible claimants.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, subdivision (e), states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The Santa Monica Community College District filed the test claim on May 12, 2003. Therefore, the reimbursement period begins on or after July 1, 2001.

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

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

For each eligible claimant, the following activities are reimbursable:

A. One-Time Activity

1. *Separation Notice:*

- a. Amend the notice that employers transmit to a member who terminates employment with less than five years of credited service, as part of the usual separation documents, to include the specific information specified in Education Code section 22460, subdivision (a)(1) – (3), regarding the Defined Benefit Supplement account. (Ed. Code, § 22460.)

B. Ongoing Activities

1. *Employment Notices:*

- a. Make available criteria for membership, including optional membership, in a timely manner to all persons employed to perform creditable service subject to coverage by the Defined Benefit Program, and inform part-time and substitute employees, within 30 days of the date of hire, that they may elect membership in the plan's Defined Benefit Program at any time while employed. (Ed. Code, § 22455.5, subd. (b).)
- b. Maintain written acknowledgment by the employee regarding information provided about the Defined Benefit Program in employer files on a form provided by CalSTRS. (Ed. Code, § 22455.5, subd. (b).)
- c. Within 10 working days of the date of hire of an employee who has the right to make an election pursuant to Education Code section 22508 or 22508.5, inform the employee of the right to make an election to CalSTRS or CalPERS and make available to the employee written information provided by each retirement system concerning the benefits provided under that retirement system to assist the employee in making an election. (Ed. Code, § 22509, subd. (a).)

2. *Sick Leave Days:*

- a. Certify the number of unused excess sick leave days to CalSTRS for retiring members, using the method of calculation described in Education Code section 22724, subdivision (a). (Ed. Code, § 22718, subd. (a)(1)(A).)
- b. Upon request from the CalSTRS board, submit sick leave records of past years for audit purposes. (Ed. Code, § 22724, subd. (b).)

3. *Military Service Reemployment:*

- a. Provide information to CalSTRS regarding the reemployment of a member who is subject to federal law regarding the reemployment of military service personnel (38 U.S.C.A. § 4301 et seq.), on a form prescribed by CalSTRS, within 30 days of the date of reemployment. (Ed. Code, § 22852, subd. (e).)

V. **CLAIM PREPARATION AND SUBMISSION**

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

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

B. Indirect Cost Rates

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

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost

Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁷ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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

IX. REMEDIES BEFORE THE COMMISSION

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

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

⁷ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

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

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EXHIBIT B

Program Name	Fiscal Year	Payee Name	Claimed Amount
286 CALSTRS SERVICE CREDIT (S)	20012002	S01040 FREMONT UNIFIED SCHOOL DIST	2,685
286 CALSTRS SERVICE CREDIT (S)	20012002	S01056 DUBLIN USD	1,004
286 CALSTRS SERVICE CREDIT (S)	20012002	S19030 ARCADIA UNIF SCH DIST	1,121
286 CALSTRS SERVICE CREDIT (S)	20012002	S19120 DOWNEY UNIF SCH DIST	1,672
286 CALSTRS SERVICE CREDIT (S)	20012002	S30001 ORANGE CO SUPT OF SCHOOLS	2,258
286 CALSTRS SERVICE CREDIT (S)	20012002	S30010 ANAHEIM UNION HIGH SCHOOL DIST	4,030
286 CALSTRS SERVICE CREDIT (S)	20012002	S34080 SACRAMENTO CITY UNIF SCH DIS	3,065
286 CALSTRS SERVICE CREDIT (S)	20012002	S36050 CHAFFEY UNION HIGH SCH DIST	1,204
286 CALSTRS SERVICE CREDIT (S)	20012002	S36075 FONTANA UNIF SCH DIST	3,126
286 CALSTRS SERVICE CREDIT (S)	20012002	S37001 SAN DIEGO CO SUPT OF SCHOOLS	5,647
286 CALSTRS SERVICE CREDIT (S)	20012002	S41040 JEFFERSON UNION H S DIST	1,118
286 CALSTRS SERVICE CREDIT (S)	20012002	S41080 REDWOOD CITY ELEM SCH DIST	2,438
286 CALSTRS SERVICE CREDIT (S)	20012002	S43155 SAN JOSE UNIFIED SCHOOL DIST	2,933
286 CALSTRS SERVICE CREDIT (S)	20012002	S48030 VACAVILLE UNIF SCH DIST	1,414
20012002 Total			33,715
286 CALSTRS SERVICE CREDIT (S)	20022003	S01040 FREMONT UNIFIED SCHOOL DIST	2,552
286 CALSTRS SERVICE CREDIT (S)	20022003	S01056 DUBLIN USD	1,001
286 CALSTRS SERVICE CREDIT (S)	20022003	S19030 ARCADIA UNIF SCH DIST	1,188
286 CALSTRS SERVICE CREDIT (S)	20022003	S19120 DOWNEY UNIF SCH DIST	1,557
286 CALSTRS SERVICE CREDIT (S)	20022003	S30001 ORANGE CO SUPT OF SCHOOLS	1,546
286 CALSTRS SERVICE CREDIT (S)	20022003	S30010 ANAHEIM UNION HIGH SCHOOL DIST	4,951
286 CALSTRS SERVICE CREDIT (S)	20022003	S34065 RIO LINDA UNION ELEMENTARY SD	1,001
286 CALSTRS SERVICE CREDIT (S)	20022003	S34080 SACRAMENTO CITY UNIF SCH DIS	4,545
286 CALSTRS SERVICE CREDIT (S)	20022003	S36050 CHAFFEY UNION HIGH SCH DIST	1,367
286 CALSTRS SERVICE CREDIT (S)	20022003	S36075 FONTANA UNIF SCH DIST	2,811
286 CALSTRS SERVICE CREDIT (S)	20022003	S37001 SAN DIEGO CO SUPT OF SCHOOLS	7,431
286 CALSTRS SERVICE CREDIT (S)	20022003	S41040 JEFFERSON UNION H S DIST	1,063
286 CALSTRS SERVICE CREDIT (S)	20022003	S41080 REDWOOD CITY ELEM SCH DIST	2,374
286 CALSTRS SERVICE CREDIT (S)	20022003	S43155 SAN JOSE UNIFIED SCHOOL DIST	4,120
286 CALSTRS SERVICE CREDIT (S)	20022003	S48030 VACAVILLE UNIF SCH DIST	1,244
286 CALSTRS SERVICE CREDIT (S)	20022003	S54001 TULARE CO SUPT OF SCHOOLS	1,146
20022003 Total			39,897
286 CALSTRS SERVICE CREDIT (S)	20032004	S01040 FREMONT UNIFIED SCHOOL DIST	1,966
286 CALSTRS SERVICE CREDIT (S)	20032004	S01056 DUBLIN USD	1,011
286 CALSTRS SERVICE CREDIT (S)	20032004	S19005 ABC UNIFIED SCHOOL DISTRICT	1,711
286 CALSTRS SERVICE CREDIT (S)	20032004	S19030 ARCADIA UNIF SCH DIST	1,216
286 CALSTRS SERVICE CREDIT (S)	20032004	S19120 DOWNEY UNIF SCH DIST	2,102
286 CALSTRS SERVICE CREDIT (S)	20032004	S30001 ORANGE CO SUPT OF SCHOOLS	1,724
286 CALSTRS SERVICE CREDIT (S)	20032004	S30010 ANAHEIM UNION HIGH SCHOOL DIST	5,356
286 CALSTRS SERVICE CREDIT (S)	20032004	S34080 SACRAMENTO CITY UNIF SCH DIS	4,792
286 CALSTRS SERVICE CREDIT (S)	20032004	S36070 ETIWANDA ELEMENTARY SCH DIST	1,471
286 CALSTRS SERVICE CREDIT (S)	20032004	S36075 FONTANA UNIF SCH DIST	10,075
286 CALSTRS SERVICE CREDIT (S)	20032004	S37001 SAN DIEGO CO SUPT OF SCHOOLS	8,787
286 CALSTRS SERVICE CREDIT (S)	20032004	S37235 VISTA UNIFIED SCHOOL DISTRICT	1,813
286 CALSTRS SERVICE CREDIT (S)	20032004	S41040 JEFFERSON UNION H S DIST	1,017
286 CALSTRS SERVICE CREDIT (S)	20032004	S41080 REDWOOD CITY ELEM SCH DIST	2,109
286 CALSTRS SERVICE CREDIT (S)	20032004	S43155 SAN JOSE UNIFIED SCHOOL DIST	2,042
286 CALSTRS SERVICE CREDIT (S)	20032004	S48030 VACAVILLE UNIF SCH DIST	1,032
286 CALSTRS SERVICE CREDIT (S)	20032004	S54001 TULARE CO SUPT OF SCHOOLS	1,576
20032004 Total			49,800
286 CALSTRS SERVICE CREDIT (S)	20042005	S01040 FREMONT UNIFIED SCHOOL DIST	2,249
286 CALSTRS SERVICE CREDIT (S)	20042005	S12001 HUMBOLDT CO SUPT OF SCHOOLS	1,226
286 CALSTRS SERVICE CREDIT (S)	20042005	S19005 ABC UNIFIED SCHOOL DISTRICT	1,950

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Program Name	Fiscal Year	Payee Name	Claimed Amount
286 CALSTRS SERVICE CREDIT (S)	20042005	S19030 ARCADIA UNIF SCH DIST	1,256
286 CALSTRS SERVICE CREDIT (S)	20042005	S19120 DOWNEY UNIF SCH DIST	1,931
286 CALSTRS SERVICE CREDIT (S)	20042005	S30001 ORANGE CO SUPT OF SCHOOLS	2,014
286 CALSTRS SERVICE CREDIT (S)	20042005	S30010 ANAHEIM UNION HIGH SCHOOL DIST	7,501
286 CALSTRS SERVICE CREDIT (S)	20042005	S34080 SACRAMENTO CITY UNIF SCH DIS	30,552
286 CALSTRS SERVICE CREDIT (S)	20042005	S36050 CHAFFEY UNION HIGH SCH DIST	2,148
286 CALSTRS SERVICE CREDIT (S)	20042005	S36075 FONTANA UNIF SCH DIST	6,367
286 CALSTRS SERVICE CREDIT (S)	20042005	S37001 SAN DIEGO CO SUPT OF SCHOOLS	14,377
286 CALSTRS SERVICE CREDIT (S)	20042005	S37235 VISTA UNIFIED SCHOOL DISTRICT	2,737
286 CALSTRS SERVICE CREDIT (S)	20042005	S41040 JEFFERSON UNION H S DIST	1,524
286 CALSTRS SERVICE CREDIT (S)	20042005	S41080 REDWOOD CITY ELEM SCH DIST	1,379
286 CALSTRS SERVICE CREDIT (S)	20042005	S43055 FREMONT UNION HI SCH DIST	2,674
286 CALSTRS SERVICE CREDIT (S)	20042005	S43155 SAN JOSE UNIFIED SCHOOL DIST	3,538
286 CALSTRS SERVICE CREDIT (S)	20042005	S54001 TULARE CO SUPT OF SCHOOLS	1,976
20042005 Total			85,399
286 CALSTRS SERVICE CREDIT (S)	20052006	S01040 FREMONT UNIFIED SCHOOL DIST	2,665
286 CALSTRS SERVICE CREDIT (S)	20052006	S12001 HUMBOLDT CO SUPT OF SCHOOLS	1,256
286 CALSTRS SERVICE CREDIT (S)	20052006	S19005 ABC UNIFIED SCHOOL DISTRICT	1,705
286 CALSTRS SERVICE CREDIT (S)	20052006	S19030 ARCADIA UNIF SCH DIST	1,433
286 CALSTRS SERVICE CREDIT (S)	20052006	S19120 DOWNEY UNIF SCH DIST	2,151
286 CALSTRS SERVICE CREDIT (S)	20052006	S30001 ORANGE CO SUPT OF SCHOOLS	3,147
286 CALSTRS SERVICE CREDIT (S)	20052006	S30010 ANAHEIM UNION HIGH SCHOOL DIST	6,781
286 CALSTRS SERVICE CREDIT (S)	20052006	S34080 SACRAMENTO CITY UNIF SCH DIS	26,632
286 CALSTRS SERVICE CREDIT (S)	20052006	S36050 CHAFFEY UNION HIGH SCH DIST	1,319
286 CALSTRS SERVICE CREDIT (S)	20052006	S36075 FONTANA UNIF SCH DIST	3,217
286 CALSTRS SERVICE CREDIT (S)	20052006	S37001 SAN DIEGO CO SUPT OF SCHOOLS	14,265
286 CALSTRS SERVICE CREDIT (S)	20052006	S37235 VISTA UNIFIED SCHOOL DISTRICT	2,829
286 CALSTRS SERVICE CREDIT (S)	20052006	S41080 REDWOOD CITY ELEM SCH DIST	2,164
286 CALSTRS SERVICE CREDIT (S)	20052006	S43055 FREMONT UNION HI SCH DIST	2,845
286 CALSTRS SERVICE CREDIT (S)	20052006	S43155 SAN JOSE UNIFIED SCHOOL DIST	3,804
286 CALSTRS SERVICE CREDIT (S)	20052006	S48030 VACAVILLE UNIF SCH DIST	1,467
286 CALSTRS SERVICE CREDIT (S)	20052006	S49160 SANTA ROSA CITY HI SCH DIST	1,409
286 CALSTRS SERVICE CREDIT (S)	20052006	S50005 CERES UNIFIED SCHOOL DISTRICT	1,232
286 CALSTRS SERVICE CREDIT (S)	20052006	S54001 TULARE CO SUPT OF SCHOOLS	1,912
20052006 Total			82,233
286 CALSTRS SERVICE CREDIT (S)	20062007	S01040 FREMONT UNIFIED SCHOOL DIST	2,018
286 CALSTRS SERVICE CREDIT (S)	20062007	S01056 DUBLIN USD	1,085
286 CALSTRS SERVICE CREDIT (S)	20062007	S12001 HUMBOLDT CO SUPT OF SCHOOLS	1,262
286 CALSTRS SERVICE CREDIT (S)	20062007	S19005 ABC UNIFIED SCHOOL DISTRICT	1,887
286 CALSTRS SERVICE CREDIT (S)	20062007	S19030 ARCADIA UNIF SCH DIST	1,411
286 CALSTRS SERVICE CREDIT (S)	20062007	S19120 DOWNEY UNIF SCH DIST	2,123
286 CALSTRS SERVICE CREDIT (S)	20062007	S30001 ORANGE CO SUPT OF SCHOOLS	2,500
286 CALSTRS SERVICE CREDIT (S)	20062007	S30010 ANAHEIM UNION HIGH SCHOOL DIST	11,654
286 CALSTRS SERVICE CREDIT (S)	20062007	S34065 RIO LINDA UNION ELEMENTARY SD	1,014
286 CALSTRS SERVICE CREDIT (S)	20062007	S34080 SACRAMENTO CITY UNIF SCH DIS	10,757
286 CALSTRS SERVICE CREDIT (S)	20062007	S36050 CHAFFEY UNION HIGH SCH DIST	1,273
286 CALSTRS SERVICE CREDIT (S)	20062007	S36070 ETIWANDA ELEMENTARY SCH DIST	1,313
286 CALSTRS SERVICE CREDIT (S)	20062007	S36075 FONTANA UNIF SCH DIST	2,954
286 CALSTRS SERVICE CREDIT (S)	20062007	S37001 SAN DIEGO CO SUPT OF SCHOOLS	22,267
286 CALSTRS SERVICE CREDIT (S)	20062007	S37165 SAN DIEGO CITY UN SCH DIST	1,864
286 CALSTRS SERVICE CREDIT (S)	20062007	S37235 VISTA UNIFIED SCHOOL DISTRICT	2,757
286 CALSTRS SERVICE CREDIT (S)	20062007	S41040 JEFFERSON UNION H S DIST	1,248
286 CALSTRS SERVICE CREDIT (S)	20062007	S41080 REDWOOD CITY ELEM SCH DIST	2,853

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Program Name	Fiscal Year	Payee Name	Claimed Amount
286 CALSTRS SERVICE CREDIT (S)	20062007	S43055 FREMONT UNION HI SCH DIST	2,267
286 CALSTRS SERVICE CREDIT (S)	20062007	S43155 SAN JOSE UNIFIED SCHOOL DIST	5,791
286 CALSTRS SERVICE CREDIT (S)	20062007	S48030 VACAVILLE UNIF SCH DIST	1,855
286 CALSTRS SERVICE CREDIT (S)	20062007	S49155 SANTA ROSA CITY ELEM SCH DIST	1,097
286 CALSTRS SERVICE CREDIT (S)	20062007	S49160 SANTA ROSA CITY HI SCH DIST	1,015
286 CALSTRS SERVICE CREDIT (S)	20062007	S50005 CERES UNIFIED SCHOOL DISTRICT	1,365
286 CALSTRS SERVICE CREDIT (S)	20062007	S54001 TULARE CO SUPT OF SCHOOLS	1,688
286 CALSTRS SERVICE CREDIT (S)	20062007	S58010 MARYSVILLE JT UNIF SCH DIST	1,058
20062007 Total			88,376
286 CALSTRS SERVICE CREDIT (S)	20072008	S01040 FREMONT UNIFIED SCHOOL DIST	1,505
286 CALSTRS SERVICE CREDIT (S)	20072008	S01056 DUBLIN USD	1,046
286 CALSTRS SERVICE CREDIT (S)	20072008	S12001 HUMBOLDT CO SUPT OF SCHOOLS	1,921
286 CALSTRS SERVICE CREDIT (S)	20072008	S19005 ABC UNIFIED SCHOOL DISTRICT	2,042
286 CALSTRS SERVICE CREDIT (S)	20072008	S19030 ARCADIA UNIF SCH DIST	1,495
286 CALSTRS SERVICE CREDIT (S)	20072008	S19120 DOWNEY UNIF SCH DIST	2,374
286 CALSTRS SERVICE CREDIT (S)	20072008	S30001 ORANGE CO SUPT OF SCHOOLS	1,821
286 CALSTRS SERVICE CREDIT (S)	20072008	S30010 ANAHEIM UNION HIGH SCHOOL DIST	10,898
286 CALSTRS SERVICE CREDIT (S)	20072008	S34065 RIO LINDA UNION ELEMENTARY SD	1,065
286 CALSTRS SERVICE CREDIT (S)	20072008	S34080 SACRAMENTO CITY UNIF SCH DIS	3,332
286 CALSTRS SERVICE CREDIT (S)	20072008	S36050 CHAFFEY UNION HIGH SCH DIST	1,412
286 CALSTRS SERVICE CREDIT (S)	20072008	S36070 ETIWANDA ELEMENTARY SCH DIST	1,562
286 CALSTRS SERVICE CREDIT (S)	20072008	S36075 FONTANA UNIF SCH DIST	2,378
286 CALSTRS SERVICE CREDIT (S)	20072008	S37001 SAN DIEGO CO SUPT OF SCHOOLS	20,469
286 CALSTRS SERVICE CREDIT (S)	20072008	S37165 SAN DIEGO CITY UN SCH DIST	1,999
286 CALSTRS SERVICE CREDIT (S)	20072008	S37235 VISTA UNIFIED SCHOOL DISTRICT	2,242
286 CALSTRS SERVICE CREDIT (S)	20072008	S41080 REDWOOD CITY ELEM SCH DIST	3,063
286 CALSTRS SERVICE CREDIT (S)	20072008	S43155 SAN JOSE UNIFIED SCHOOL DIST	5,123
286 CALSTRS SERVICE CREDIT (S)	20072008	S48030 VACAVILLE UNIF SCH DIST	1,739
286 CALSTRS SERVICE CREDIT (S)	20072008	S49160 SANTA ROSA CITY HI SCH DIST	1,084
286 CALSTRS SERVICE CREDIT (S)	20072008	S50005 CERES UNIFIED SCHOOL DISTRICT	1,566
286 CALSTRS SERVICE CREDIT (S)	20072008	S58020 WHEATLAND ELEMENTARY SD	2,297
20072008 Total			72,433
286 Total			451,853
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC19250 LONG BEACH COMM COLL DIST	2,088
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC19260 LOS ANGELES COMM COLL DIST	14,881
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC21007 MARIN COMM COLL DIST	1,413
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC33095 PALO VERDE COMM COLL DIST	1,229
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC36175 VICTOR VALLEY COMM COLL DIST	3,366
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC43150 SAN JOSE COMM COLL DIST	3,897
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC54035 COLLEGE OF THE SEQUOIAS	2,454
287 CALSTRS SERVICE CREDIT (CC)	20012002	CC58030 YUBA COMMUNITY COLLEGE DIST	3,592
20012002 Total			32,920
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC07030 CONTRA COSTA COMM COLL DIST	12,283
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC19260 LOS ANGELES COMM COLL DIST	15,526
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC21007 MARIN COMM COLL DIST	1,334
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC33095 PALO VERDE COMM COLL DIST	3,081
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC36175 VICTOR VALLEY COMM COLL DIST	2,581
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC43150 SAN JOSE COMM COLL DIST	2,360
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC43180 WEST VALLEY MISSION COMM COLL	4,764
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC54035 COLLEGE OF THE SEQUOIAS	3,125
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC56105 VENTURA CO COMM COLL DIST	2,526
287 CALSTRS SERVICE CREDIT (CC)	20022003	CC58030 YUBA COMMUNITY COLLEGE DIST	3,150
20022003 Total			50,730

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Program Name	Fiscal Year	Payee Name	Claimed Amount
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC19260 LOS ANGELES COMM COLL DIST	16,744
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC21007 MARIN COMM COLL DIST	1,319
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC33095 PALO VERDE COMM COLL DIST	1,594
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC36175 VICTOR VALLEY COMM COLL DIST	3,991
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC43150 SAN JOSE COMM COLL DIST	1,790
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC43180 WEST VALLEY MISSION COMM COLL	2,253
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC54035 COLLEGE OF THE SEQUOIAS	1,893
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC56105 VENTURA CO COMM COLL DIST	2,604
287 CALSTRS SERVICE CREDIT (CC)	20032004	CC58030 YUBA COMMUNITY COLLEGE DIST	3,250
	20032004 Total		35,438
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC19260 LOS ANGELES COMM COLL DIST	17,836
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC21007 MARIN COMM COLL DIST	1,392
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC33095 PALO VERDE COMM COLL DIST	1,384
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC36175 VICTOR VALLEY COMM COLL DIST	3,607
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC43150 SAN JOSE COMM COLL DIST	2,556
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC43180 WEST VALLEY MISSION COMM COLL	1,570
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC54035 COLLEGE OF THE SEQUOIAS	2,295
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC56105 VENTURA CO COMM COLL DIST	2,782
287 CALSTRS SERVICE CREDIT (CC)	20042005	CC58030 YUBA COMMUNITY COLLEGE DIST	4,156
	20042005 Total		37,578
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC19260 LOS ANGELES COMM COLL DIST	20,209
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC21007 MARIN COMM COLL DIST	1,389
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC33095 PALO VERDE COMM COLL DIST	1,322
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC36175 VICTOR VALLEY COMM COLL DIST	7,113
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC43150 SAN JOSE COMM COLL DIST	3,054
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC43180 WEST VALLEY MISSION COMM COLL	2,631
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC54035 COLLEGE OF THE SEQUOIAS	3,620
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC56105 VENTURA CO COMM COLL DIST	2,924
287 CALSTRS SERVICE CREDIT (CC)	20052006	CC58030 YUBA COMMUNITY COLLEGE DIST	4,493
	20052006 Total		46,755
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC19260 LOS ANGELES COMM COLL DIST	23,285
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC21007 MARIN COMM COLL DIST	1,722
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC33095 PALO VERDE COMM COLL DIST	1,481
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC36175 VICTOR VALLEY COMM COLL DIST	4,833
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC43150 SAN JOSE COMM COLL DIST	3,238
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC43180 WEST VALLEY MISSION COMM COLL	1,401
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC54035 COLLEGE OF THE SEQUOIAS	4,509
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC56105 VENTURA CO COMM COLL DIST	3,199
287 CALSTRS SERVICE CREDIT (CC)	20062007	CC58030 YUBA COMMUNITY COLLEGE DIST	5,074
	20062007 Total		48,742
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC19260 LOS ANGELES COMM COLL DIST	25,347
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC21007 MARIN COMM COLL DIST	2,376
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC33095 PALO VERDE COMM COLL DIST	1,759
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC36175 VICTOR VALLEY COMM COLL DIST	5,794
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC43150 SAN JOSE COMM COLL DIST	5,215
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC43180 WEST VALLEY MISSION COMM COLL	2,099
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC54035 COLLEGE OF THE SEQUOIAS	4,561
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC56105 VENTURA CO COMM COLL DIST	4,829
287 CALSTRS SERVICE CREDIT (CC)	20072008	CC58030 YUBA COMMUNITY COLLEGE DIST	3,774
	20072008 Total		55,754
287 Total			307,917

ITEM _____
DRAFT STAFF ANALYSIS
STATEWIDE COST ESTIMATE

Education Code Sections 22455.5, Subdivision (b), 22460, 22509, Subdivision (a),
22718, Subdivision (a)(1)(A), 22724, and 22852, Subdivision (e)

Statutes 1994, Chapter 603
Statutes 1996, Chapters 383, 634 and 680
Statutes 1997, Chapter 838
Statutes 1998, Chapter 965
Statutes 1999, Chapter 939
Statutes 2000, Chapter 1021

California State Teachers' Retirement System (CalSTRS) Service Credit
02-TC-19

Santa Monica Community College District, Claimant

Executive Summary

The proposed statewide cost estimate includes seven fiscal years for a total of \$759,770 for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program. Following is a breakdown of estimated total costs per fiscal year:

Fiscal Year	Number of School District Claims Filed with SCO	Estimated Cost
2001-2002	14	\$33,715
2002-2003	16	\$39,897
2003-2004	17	\$49,800
2004-2005	17	\$85,399
2005-2006	19	\$82,233
2006-2007	26	\$88,376
2007-2008	22	\$72,433
Sub-Total	131	\$451,853
Fiscal Year	Number of Community College District Claims Filed with SCO	Estimated Cost
2001-2002	8	\$32,920
2002-2003	10	\$50,730
2003-2004	9	\$35,438
2004-2005	9	\$35,578
2005-2006	9	\$46,755
2006-2007	9	\$48,742
2007-2008	9	\$55,754
Sub-Total	55	\$307,917
TOTAL	186	\$759,770

Summary of the Mandate

The approved test claim statutes impose reporting and notice activities on school districts, county offices of education and community college districts for administering employee retirement programs.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program (02-TC-19). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514.

Statewide Cost Estimate

Staff reviewed the State Controller's (SCO) report on claims filed by 23 school districts, four (4) county offices of education and 11 community college districts. The actual claims data showed that 186 claims were filed for fiscal years 2001-2002 through 2007-2008 for a total of \$ 759,770.¹ Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

Assumptions

1. *The actual amount claimed for reimbursement may increase if late or amended claims are filed.*
2. *Non-claiming school districts did not file claims because: (1) they did not incur more than \$1,000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*
3. *For each claimant, the costs claimed will vary by fiscal year, based on:*
 - A. Actual number of:
 - CALSTRS members;
 - part-time and substitute employees eligible for CALSTRS;
 - new CALSTRS eligible employees hired;
 - retiring CALSTRS members;
 - requests from the CALSTRS Board for sick leave records of past years for audit purposes; and,
 - CALSTRS members who are re-employed after military service.
 - B. Salary levels of employees who are performing the mandated activities.
4. *There is a wide variation in costs claimed for this program. The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the State Controller's Office (SCO) may reduce any reimbursement claim for this program if it is deemed to be excessive or unreasonable.*
5. *The total costs of this program may increase in future years if there are significant changes in the number of CALSTRS members retiring in 2008-09 through 2009-2010 fiscal years.*

¹ Claims data reported as of June 9, 2009.

Methodology

Fiscal Years 2001-2002 through 2007-2008

The proposed statewide cost estimate for fiscal years 2001-2002 through 2007-2008 was developed by totaling the 186 unaudited reimbursement claims filed with the SCO for these years.

The proposed statewide cost estimate includes seven fiscal years for a total of \$759,770 for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program. This averages to \$108,539 annually in costs for the state for this seven-year period.

Staff Recommendation

Staff recommends that the Commission adopt the proposed statewide cost estimate of \$759,770 for costs incurred in complying with the *California State Teachers' Retirement System (CalSTRS) Service Credit* program.

STAFF ANALYSIS

Summary of the Mandate

The approved test claim statutes impose reporting and notice activities on school districts, county offices of education and community college districts for administering employee retirement programs.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program (02-TC-19). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514.

The test claim was filed on May 12, 2003. The Commission on State Mandates (Commission) adopted the Statement of Decision on April 16, 2007, and the parameters and guidelines on June 26, 2008.² Eligible claimants were required to file initial reimbursement claims with the State Controller's Office (SCO) by December 31, 2008, and must file late claims by December 31, 2009.

Reimbursable Activities

The Commission approved the following activities for reimbursement:

A. One-Time Activity

1. *Separation Notice:*

- a. Amend the notice that employers transmit to a member who terminates employment with less than five years of credited service, as part of the usual separation documents, to include the specific information specified in Education Code section 22460, subdivision (a)(1) – (3), regarding the Defined Benefit Supplement account. (Ed. Code, § 22460.)

B. Ongoing Activities

1. *Employment Notices:*

- a. Make available criteria for membership, including optional membership, in a timely manner to all persons employed to perform creditable service subject to coverage by the Defined Benefit Program, and inform part-time and substitute employees, within 30 days of the date of hire, that they may elect membership in the plan's Defined Benefit Program at any time while employed. (Ed. Code, § 22455.5, subd. (b).)
- b. Maintain written acknowledgment by the employee regarding information provided about the Defined Benefit Program in employer files on a form provided by CalSTRS. (Ed. Code, § 22455.5, subd. (b).)
- c. Within 10 working days of the date of hire of an employee who has the right to make an election pursuant to Education Code section 22508 or 22508.5, inform the employee of the right to make an election to CalSTRS or CalPERS and make available to the employee written information provided by each retirement system concerning the benefits provided under that retirement system to assist the employee in making an election. (Ed. Code, § 22509, subd. (a).)

² Exhibit A, parameters and guidelines.

2. *Sick Leave Days:*

- a. Certify the number of unused excess sick leave days to CalSTRS for retiring members, using the method of calculation described in Education Code section 22724, subdivision (a). (Ed. Code, § 22718, subd. (a)(1)(A).)
- b. Upon request from the CalSTRS board, submit sick leave records of past years for audit purposes. (Ed. Code, § 22724, subd. (b).)

3. *Military Service Reemployment:*

- a. Provide information to CalSTRS regarding the reemployment of a member who is subject to federal law regarding the reemployment of military service personnel (38 U.S.C.A. § 4301 et seq.), on a form prescribed by CalSTRS, within 30 days of the date of reemployment. (Ed. Code, § 22852, subd. (e).)

Statewide Cost Estimate

Staff reviewed the claims data submitted by 23 school districts, four (4) county offices of education, and 11 community college districts, and compiled by the State Controller's Office (SCO). The actual claims data showed that 186 claims were filed for fiscal years 2001-2002 through 2007-2008 for a total of \$ 759,770³. Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

Assumptions

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

There are 973 K-12 school districts, 58 county offices of education and 71 community college districts in California. Of those, only 23 school districts, 4 county offices of education, and 11 community college districts filed reimbursement claims for this program. If other eligible claimants file reimbursement claims or late or amended claims, the amount of reimbursement claims may exceed the statewide cost estimate.

2. *Non-claiming local agencies did not file claims because: (1) they did not incur more than \$1,000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*

More than half the claims filed by school districts were for amounts that were less than \$2,000. Many of these claims were just over the \$1,000 minimum.

3. *For each claimant, the costs claimed will vary by fiscal year, based on:*

A. Actual number of:

- CALSTRS members;
- part-time and substitute employees eligible for CALSTRS;
- new CALSTRS eligible employees hired;
- retiring CALSTRS members;
- requests from the CALSTRS Board for sick leave records of past years for audit purposes; and,
- CALSTRS members who are re-employed after military service.

³ Exhibit B, claims data reported as of June 9, 2009.

B. Salary levels of employees who are performing the mandated activities.

4. *There is a wide variation in costs claimed for this program. The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the SCO may reduce any reimbursement claim for this program.*

If the SCO audits this program and deems any reimbursement claim to be excessive or unreasonable, it may be reduced.

Staff reviewed the summary claiming data for 2006-2007 fiscal year in which claims were filed by 26 school districts, four (4) county offices of education, and nine (9) community college districts.⁴ To compare the amounts claimed, staff divided the total claimed amounts by the total number of certificated employees employed by districts.⁵ The per capita cost ranged from \$.21 to \$55.81 /certificated employee for school districts and county offices of education.

- The San Diego County Superintendent of Schools claimed \$22,267 for Employment Notices; the per capita cost is \$55.81/employee.
- The Humboldt County Superintendent of Schools filed a "combined" claim which includes costs for the County Office of Education, the Arcata Elementary School District, Klamath Trinity Joint Unified School District, and the Fortuna Union High School District for \$1,262. The per capita cost for the combined claim is \$4.52.
- The Tulare County Superintendent of Schools filed a "combined" claim for \$1,688, which includes costs for the County Office of Education, Sundale Union Elementary School District and Terra Bella Union Elementary School District. The per capita cost for this claim is \$ 5.08.
- The Orange County Superintendent of Schools filed a "combined" claim for \$2,500, which includes costs for the County Department of Education, the Ocean View School District, Saddleback Valley Unified School District. The per capita cost for this claim is \$.85.

Staff also reviewed the summary claiming data for the community college districts. To compare the amounts claimed, staff divided the total claimed amounts by the total number of certificated employees.⁶ The per capita costs ranged from \$2.49 - 18.13 per certificated employee.

5. *The total costs of this program may increase in future years if there are significant increases in the number of CALSTRS members retiring in 2008-09 through 2009-2010 fiscal years.*

⁴ Exhibit C.

⁵ The certificated employee counts for school districts were obtained from EdData on the cde.ca.gov website.

⁶ The certificated employee counts for community college districts were obtained from the California Community College Chancellor's Office report on Staffing for Fall 2006. The counts for "Educ. Admin.," "Tentured/Tenure," and "Academic Temporary" were totaled.

Methodology

Fiscal Years 2001-2002 through 2007-2008

The proposed statewide cost estimate for fiscal years 2001-2002 through 2007-2008 was developed by totaling the 186 unaudited reimbursement claims filed with the SCO for these years.

The proposed statewide cost estimate includes seven fiscal years for a total of \$759,770 for the *CalSTRS Service Credit* program. This averages to \$108,539 annually in costs for the state for this seven-year period.

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

Fiscal Year	Number of School District Claims Filed with SCO	Estimated Cost
2001-2002	14	\$33,715
2002-2003	16	\$39,897
2003-2004	17	\$49,800
2004-2005	17	\$85,399
2005-2006	19	\$82,233
2006-2007	26	\$88,376
2007-2008	22	\$72,433
Sub-Total	131	\$451,853
Fiscal Year	Number of Community College District Claims Filed with SCO	Estimated Cost
2001-2002	8	\$32,920
2002-2003	10	\$50,730
2003-2004	9	\$35,438
2004-2005	9	\$35,578
2005-2006	9	\$46,755
2006-2007	9	\$48,742
2007-2008	9	\$55,754
Sub-Total	55	\$307,917
TOTAL	186	\$759,770

Staff Recommendation

Staff recommends that the Commission adopt the proposed statewide cost estimate of \$759,770 for costs incurred in complying with the *CalSTRS Service Credit* program.

Commission on State Mandates

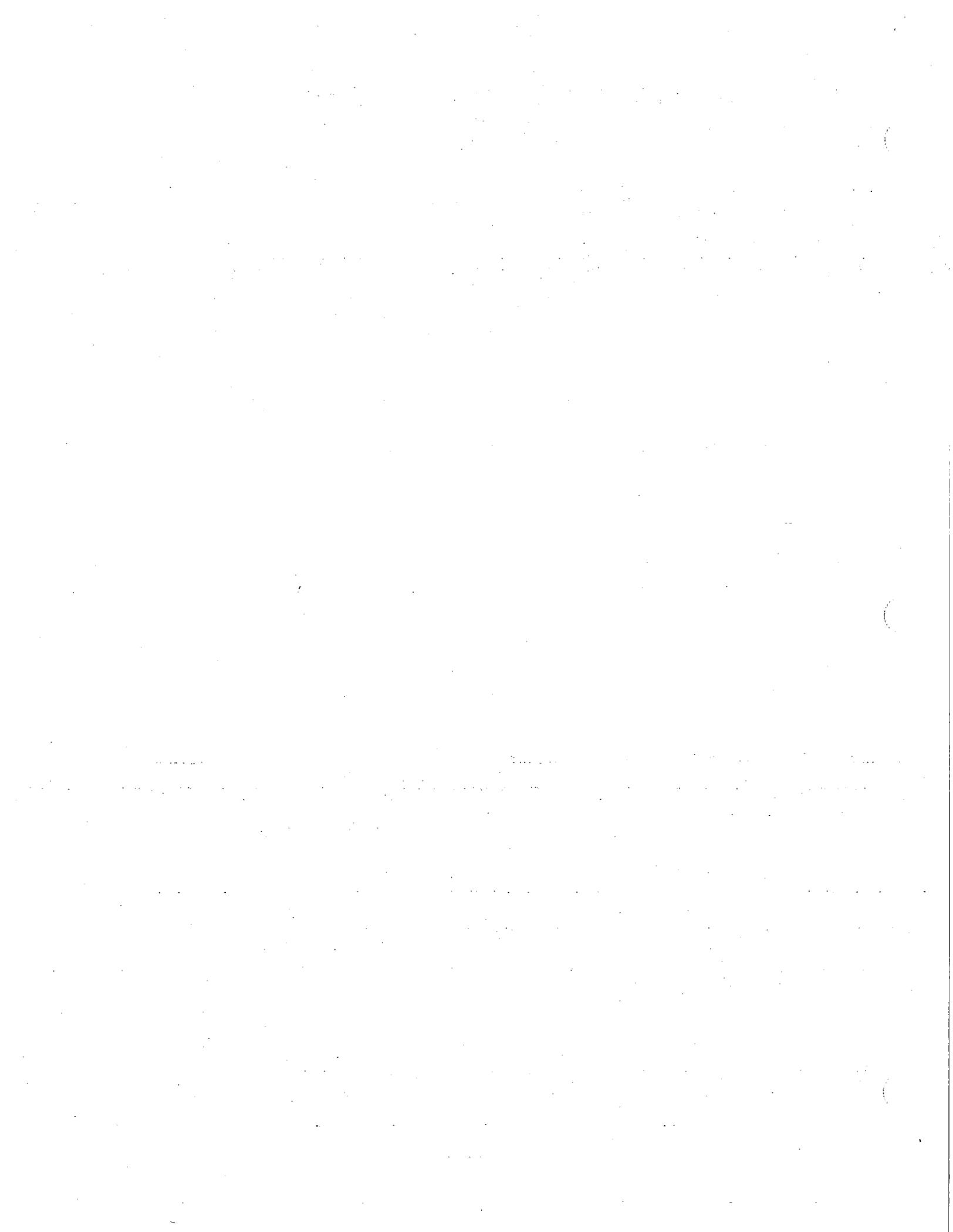
Original List Date: 5/27/2003
Last Updated: 4/26/2007
List Print Date: 07/07/2009
Claim Number: 02-TC-19
Issue: CalSTRS Service Credit

Agenda Mailing List

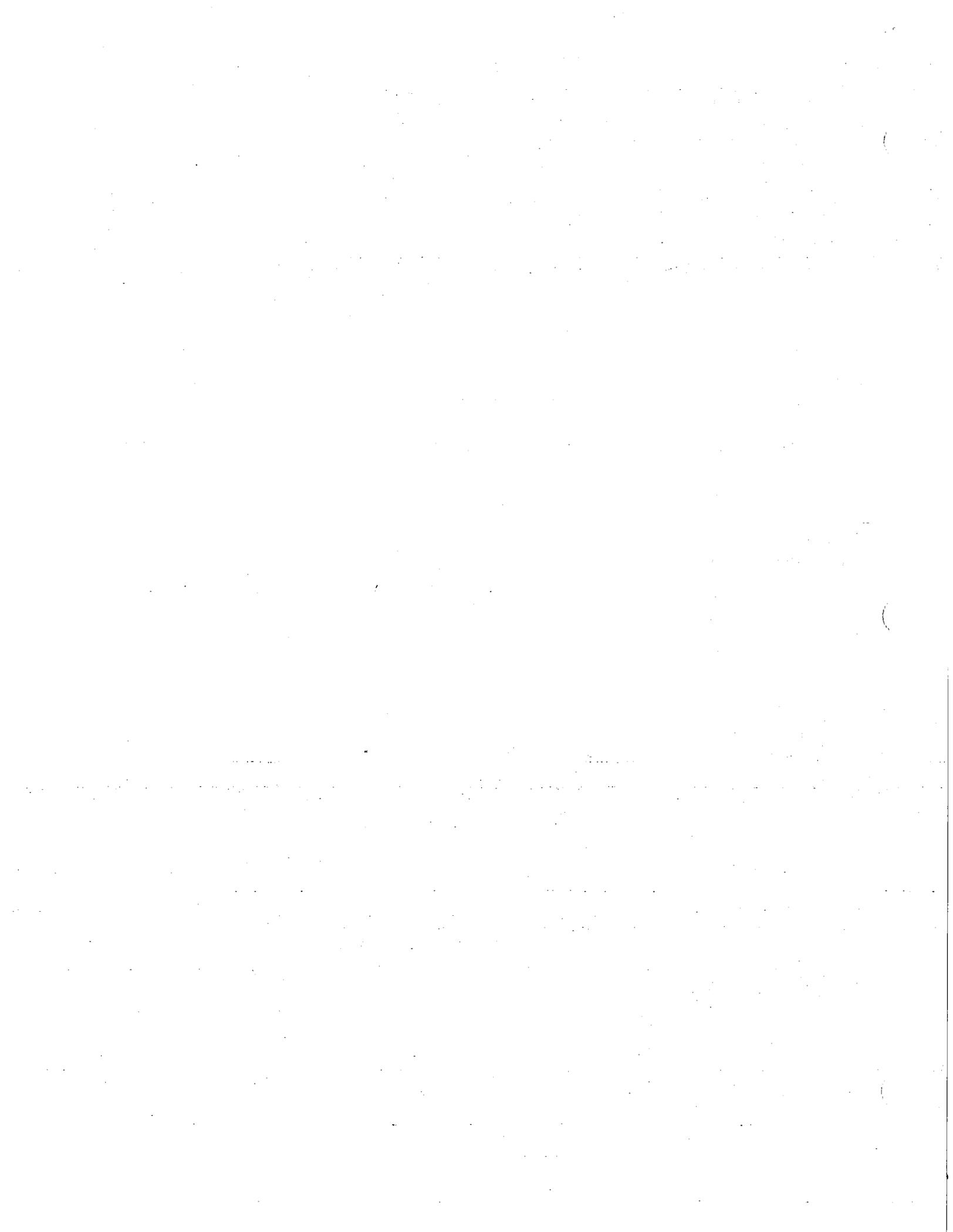
TO ALL PARTIES AND INTERESTED PARTIES:

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

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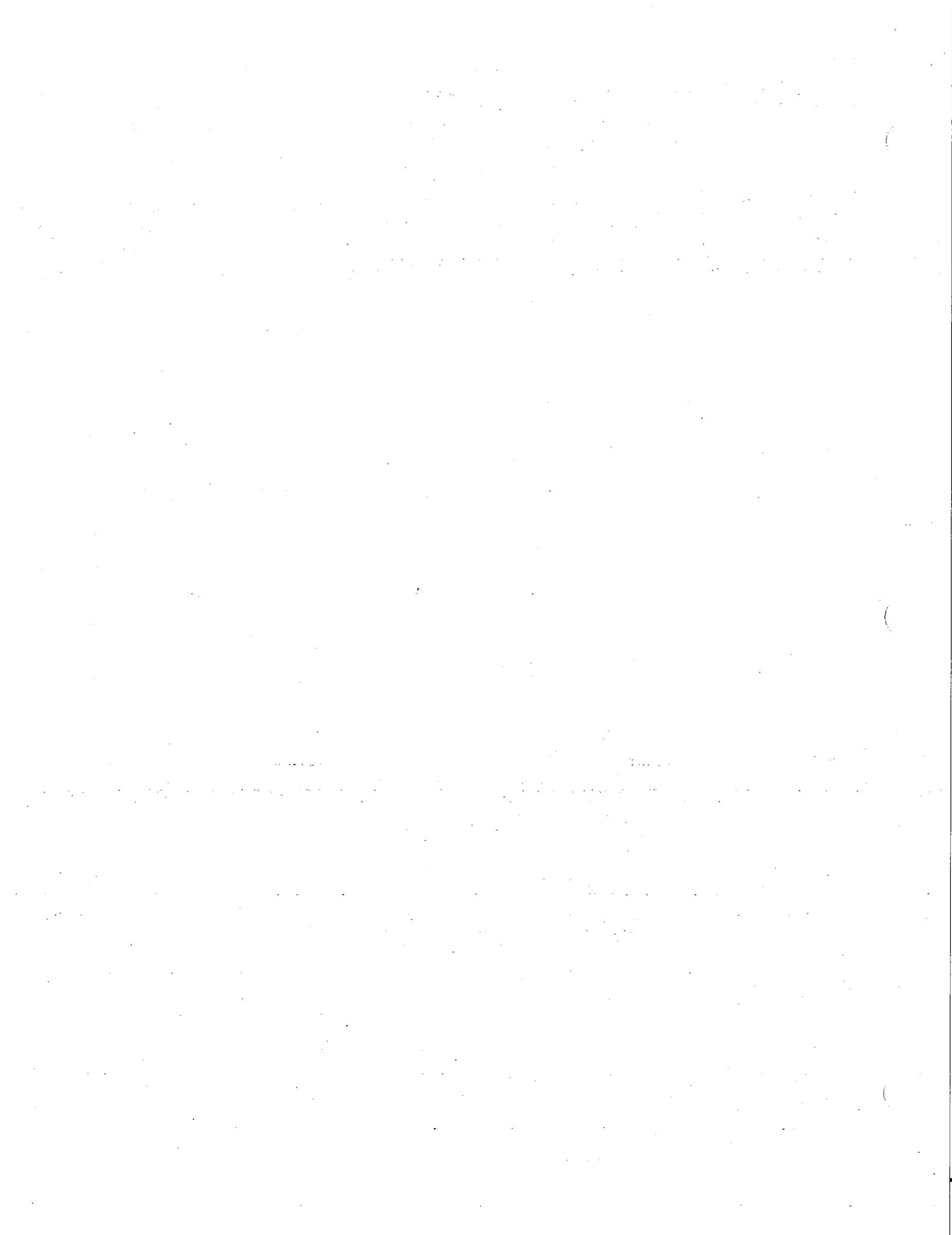


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K-12 School Districts 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 Certified Per Capita 2007-2008

District	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	Certified Per Capita	2007-2008		
REDWOOD CITY ELEM SCH DIST	\$2,438	\$2,374	\$2,109	\$1,379	\$2,164	\$2,853	147	\$19.41	\$3,063	
ANAHEIM UNION HIGH SCHOOL DIST	\$4,030	\$4,951	\$5,356	\$7,501	\$6,781	\$11,654	1,538	\$7.58	\$10,898	
JEFFERSON UNION H S DIST	\$1,118	\$1,063	\$1,017	\$1,524	\$2,845	\$1,248	275	\$4.54		
FREMONT UNION HI SCH DIST				\$2,674	\$2,845	\$2,267	547	\$4.14		
SACRAMENTO CITY UNIF SCH DIS	\$3,065	\$4,545	\$4,792	\$30,552	\$26,632	\$10,757	2,918	\$3.69	\$3,332	
DUBLIN USD	\$1,004	\$1,001	\$1,011			\$1,085	328	\$3.31	\$1,046	
SAN JOSE UNIFIED SCHOOL DIST	\$2,933	\$4,120	\$2,042	\$3,538	\$3,804	\$5,791	1,826	\$3.17	\$5,123	
SANTA ROSA CITY ELEM SCH DIST						\$1,097	346	\$3.17		
ARCADIA UNIF SCH DIST	\$1,121	\$1,188	\$1,216	\$1,256	\$1,433	\$1,411	520	\$2.71	\$1,495	
VACAVILLE UNIF SCH DIST	\$1,414	\$1,244	\$1,032		\$1,467	\$1,855	806	\$2.30	\$1,739	
CERES UNIFIED SCHOOL DISTRICT		\$0	\$0	\$0	\$1,232	\$1,365	653	\$2.09	\$1,566	
ETIWANDA ELEMENTARY SCH DIST			\$1,471			\$1,313	656	\$2.00	\$1,562	
MARYSVILLE JT UNIF SCH DIST						\$1,058	553	\$1.91		
DOWNEY UNIF SCH DIST	\$1,672	\$1,557	\$2,102	\$1,931	\$2,151	\$2,123	1,136	\$1.87	\$2,374	
VISTA UNIFIED SCHOOL DISTRICT			\$1,813	\$2,737	\$2,829	\$2,757	1,511	\$1.82	\$2,242	
ABC UNIFIED SCHOOL DISTRICT			\$1,711	\$1,950	\$1,705	\$1,887	1,114	\$1.69	\$2,042	
RIO LINDA UNION ELEMENTARY SD		\$1,001				\$1,014	644	\$1.57	\$1,065	
SANTA ROSA CITY HI SCH DIST	\$0	\$0	\$0	\$0	\$1,409	\$1,015	697	\$1.46	\$1,084	
FONTANA UNIF SCH DIST	\$3,126	\$2,811	\$10,075	\$6,367	\$3,217	\$2,954	2,176	\$1.36	\$2,378	
FREMONT UNIFIED SCHOOL DIST	\$2,685	\$2,552	\$1,966	\$2,249	\$2,665	\$2,018	1,743	\$1.16	\$1,505	
CHAPEY UNION HIGH SCH DIST	\$1,204	\$1,367		\$2,148	\$1,319	\$1,273	1,249	\$1.02	\$1,412	
SAN DIEGO CITY UN SCH DIST						\$1,864	9,015	\$0.21	\$1,999	
HUMBOLDT CO SUPT OF SCHOOLS				\$1,226	\$1,256	\$1,262	279	\$4.52	\$1,921	
ORANGE CO SUPT OF SCHOOLS	\$2,258	\$1,546	\$1,724	\$2,014	\$3,147	\$2,500	2,947	\$0.85	\$1,821	
SAN DIEGO CO SUPT OF SCHOOLS	\$5,647	\$7,431	\$8,787	\$14,377	\$14,265	\$22,267	399	\$55.81	\$20,469	
TULARE CO SUPT OF SCHOOLS		\$1,146	\$1,576	\$1,976	\$1,912	\$1,688	332	\$5.08		
WHEATLAND ELEMENTARY SD							90	\$0.00	\$2,297	
Sub Totals	\$33,715	\$39,897	\$49,800	\$85,399	\$82,233	\$88,376	Average=	\$138.45	\$72,433	\$451,991
								\$5.77		



K-12 School Districts 2001-2002 2002-2003 2003-2004 2004-2005 2005-2006 2006-2007 Certificated Per Capita 2007-2008

Community College Districts	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
YUBA COMMUNITY COLLEGE DIST	\$3,592	\$3,150	\$3,250	\$4,156	\$4,493	\$5,074	\$3,774
PALO VERDE COMM COLL DIST	\$1,229	\$3,081	\$1,594	\$1,384	\$1,322	\$1,481	\$1,759
VICTOR VALLEY COMM COLL DIST	\$3,366	\$2,581	\$3,991	\$3,607	\$7,113	\$4,833	\$5,794
COLLEGE OF THE SEQUOIAS	\$2,454	\$3,125	\$1,893	\$2,295	\$3,620	\$4,509	\$4,561
LOS ANGELES COMM COLL DIST	\$14,881	\$15,526	\$16,744	\$17,836	\$20,209	\$23,285	\$25,347
MARIN COMM COLL DIST	\$1,413	\$1,334	\$1,319	\$1,392	\$1,389	\$1,722	\$2,376
SAN JOSE COMM COLL DIST	\$3,897	\$2,360	\$1,790	\$2,556	\$3,054	\$3,238	\$5,215
VENTURA CO COMM COLL DIST	\$0	\$2,526	\$2,604	\$2,782	\$2,924	\$3,199	\$4,829
WEST VALLEY MISSION COMM COLL	\$0	\$4,764	\$2,253	\$1,570	\$2,631	\$1,401	\$2,099
CONTRA COSTA COMM COLL DIST	\$0	\$12,283	\$0	\$0	\$0	\$0	\$0
LONG BEACH COMM COLL DIST	\$2,088	\$0	\$0	\$0	\$0	\$0	\$0
						\$0 977	\$0
						\$0 715	\$0
						\$92	\$0
	\$32,920	\$50,730	\$35,438	\$37,578	\$46,755	\$48,742	\$10.26
							\$55,754
							\$307,927
							\$759,919

