

State of California
 COMMISSION ON STATE MANDATES
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Appendix E

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COMMISSION ON STATE MANDATES
Claim No. <u>04-4241-I-01</u>

INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

San Diego City Schools

Contact Person

Telephone No.

Arthur M. Palkowitz

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Address

4100 Normal St, Room 3209, San Diego, CA 92103-2682

Representative Organization to be Notified

Mandated Costs Unit

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 17551(b) of the Government Code.

CLAIM IDENTIFICATION: Specify Statute or Executive Order

Chapter 1659, Statutes of 1984

Emergency Procedures, Earthquake Procedures, and Disasters Program

Fiscal Year*	Amount of the Incorrect Reduction.
2001-2002	\$609,557
2002-2003	\$593,651

*More than one fiscal year may be claimed.

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

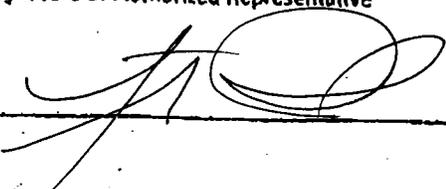
Name and Title of Authorized Representative

Telephone No.

Arthur M. Palkowitz, Mgr. Office of Resource Development (619) 725-7785

Signature of Authorized Representative

Date



3/21/05

**INCORRECT REDUCTION CLAIM OF SAN DIEGO UNIFIED
SCHOOL DISTRICT**
Emergency Procedures
Chapter 1659, Statutes of 1984

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and Guidelines described the reimbursable activities to include salary and benefits of employees who prepare and implement the emergency procedure system and supply costs directly related to the establishment of an emergency procedure system.

On February 28, 1991, the Commission adopted amended Parameters and Guidelines (Amended Parameters and Guidelines) for Chapter 1659/84 (Exhibit B). The Amended Parameters and Guidelines excluded one reimbursable activity—time spent by district teachers in providing instruction on emergency procedures—and added one reimbursable activity—costs of consultants who provide emergency procedures instruction to other employees and students. The Amended Parameters and Guidelines did not change the provisions requiring reimbursement for supply costs.

C. The Controller's Claiming Instructions

The SCO first issued its Claiming Instructions for Chapter 1659/84 in June, 1993 (Exhibit C). These Claiming Instructions included a description of reimbursable components that was substantially the same as the description in the Amended Parameters and Guidelines.¹

D. The District's Claim

Fiscal Year 2001–2002

On November 27, 2002, the District filed its claim for reimbursement of the costs that the District incurred during Fiscal Year 2001–2002 (Exhibit D). The District's costs for Fiscal Year 2001–2002 were \$757,610. The SCO approved the amount of \$148,053.

Fiscal Year 2002–2003

On December 8, 2003, the District filed its claim for reimbursement of the costs that the District incurred during Fiscal Year 2002–2003 (Exhibit E). The District's costs for Fiscal Year 2002–2003 were \$652,244. The SCO approved the amount of \$58,593.

E. The SCO's Notice of Claim Reduction

In an audit report dated October 15, 2004, the SCO notified the District that \$1,127,211 of the District's claim was disapproved (Exhibit F). The SCO stated that the District had claimed unallowable salary and benefit costs for school-site staff and that the

¹ These original Claiming Instructions were in effect at the time that the District filed its reimbursement claim for Fiscal Years 2001–2003. The original Claiming Instructions were revised in September, 1993; October, 1995; and October, 1996. The revisions are not relevant to this Incorrect Reduction Claim and, in any event, did not change the description of reimbursable components.

methodology used to determine the mean time to total district school-site employees is not a valid statistical analysis.

II. THE METHODOLOGY USED TO DETERMINE THE MEAN TIME TO TOTAL DISTRICT SCHOOL-SITE EMPLOYEES IS A VALID STATISTICAL ANALYSIS.

The District's method of determining the actual costs of performing the mandated activities is federally approved.² (Exhibit G) The time logs submitted were completely random, because the District did not play a role in determining which school sites were to submit a time log. The District performed a random moment sampling (RMS) test, which is in line with OMB circular A-87 and is used in determining worker effort. These statistical analyses of the time logs provided by the sites were used to determine the actual time spent by all school site personnel on the mandate.

There can be no doubt the District school site staff performed the reimbursable activities. Each school site annually reviews and prepares or updates an emergency preparedness plan, as required by the Collective Negotiations Contract³ (Exhibit H). Thus, the District has sufficient documentation to prove each school site performed activities of reviewing, preparing, and updating the emergency procedures required by the mandate.

The District's documents are evidence that all school sites performed the reimbursable activities. The statistical method used by the District is reasonable and not excessive. The audit report incorrectly states, "The district's methodology is not a valid statistical analysis". The amount of \$1,127,211 must be reinstated.

CONCLUSION

The SCO is required by law to pay the claims submitted by the District (Government Code Section 17561, subdivision [d]). The SCO's reason for denial is contrary to the evidence and is arbitrary, capricious, and contrary to law. The Commission should (1) find that the District's claim was submitted in compliance with the Claiming Instructions; (2) find that the SCO incorrectly reduced the District's claim by \$1,127,211; and (3) notify the SCO to reinstate

² The Office of Management and Budget Circular A-87 establishes cost principles and standards for state and local governments to determine administrative costs applicable to grants, contracts, and other agreements with state and local governments. Randomly sampling workers to find out what they're working on is one of the federally approved methods of identifying worker effort. In the department's federally approved cost allocation plan, the department has chosen the RMS method rather than a 100% time reporting method.

³ The Collective Negotiations Contract between the Board of Education San Diego Unified School District and the San Diego Education Association for July 1, 2003, thru June 30, 2006, under Section 11.9, pg. 45 specifically states, During the first month of school, principals and supervisors will annually inform all unit members of the location of district Emergency Procedures relating to assault and/or battery, insults, upbraiding, threats, child abuse, molestations, natural disasters, and suicide threats. Each site supervisor shall discuss with unit members any changes in these procedures, as well as on-site work rules.

\$1,127,211 of the amount disallowed on the District's reimbursement claim and to immediately pay this amount to the District.

CERTIFICATION

I 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 March 21, 2005 at San Diego, California, by:



Arthur M. Palkowitz,
Manager, Office of Resource Development

Exhibit A

Adopted: 3/23/84
Amended: 2/28/91
WP 0469b

PARAMETERS AND GUIDELINES
Chapter 1659, Statutes of 1984
Emergency Procedures, Earthquake and Disasters

I. SUMMARY OF MANDATE

Chapter 1659, Statutes of 1984, added Article 10.5 (sections 35295, 35296, and 35297) to Chapter 2 of part 21 of the Education Code which requires the governing body of each school district or private school and the county superintendent of schools of each county to establish an earthquake emergency procedure in each school building under its jurisdiction.

Chapter 1659, Statutes of 1984, added section 40041.5 to the Education Code and amended section 40042 of the Education Code to require that the governing board of any school districts shall grant the use of school buildings, grounds and equipment to public agencies, "including the American Red Cross," for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare, and eliminated the authority of the school districts to recover direct costs from the public agencies for the use of school facilities during local emergencies.

II. COMMISSION ON STATE MANDATES DECISION

The Commission on State Mandates, at its July 23, 1987, hearing determined that a reimbursable mandate exists in Chapter 1659, Statutes of 1984.

III. ELIGIBLE CLAIMANTS

All school districts that incur increased costs as a result of this mandate are eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1659, Statutes of 1984, became effective January 1, 1985. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on November 26, 1986. Therefore, costs incurred on or after July 1, 1985, 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 enactment of the claims bill.

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

School Districts shall be reimbursed for the increased costs that result from their compliance with this mandate incurred in establishing emergency procedure systems and providing district facilities, grounds and equipment to public agencies for mass care and welfare shelters.

B. Reimbursable activities

NOTE: No reimbursement can be claimed for in-classroom teacher time spent on the instruction of students on emergency procedure systems.

Otherwise, for each claimant, the following cost categories are reimbursable:

1. Emergency Procedures:

- a. The salaries and related employee benefits of employees with assigned responsibility to prepare and implement district emergency and disaster plans and procedures. The salaries and related employee benefits of non-teacher district employees, including consultants, directly engaged in providing instruction to other employees and students of the district in earthquake and disaster procedures. The cost incurred by the district of employees attending these meetings to receive instruction.

The reimbursable costs incurred by non-teacher personnel in providing instruction to students shall be limited to the scope of the mandate as stated in EC section 35297 which is described as the instruction of students in the elements of the School Building Master Plan by personnel specifically assigned to this task. This includes, but is not limited to, drop procedures, and protective measures to be taken before, during, and

after an earthquake; the preparation and dissemination to students of standard lesson plans on a district-wide basis; and the preparation of a standard testing program to ensure that students are properly trained.

Assistance in developing an Emergency Procedures System is available to school districts from the California State Office of Emergency Services and the Seismic Safety Commission.

- b. Printing, postage, and supply costs incurred by the district directly related to the establishment of an emergency procedure system.

2. Mass Care And Welfare Shelters:

All costs relating to the use of school facilities, grounds and equipment by public agencies for Mass Care and Welfare Shelters. These costs include but are not limited to the following:

- a. Salaries and related employee benefits of district employees assigned to facility supervision and security for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of the emergency.
- b. Salaries and related employees benefits of district custodial employees to maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.
- c. Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

VI. CLAIM PREPARATION

- A. Each claim must be filed in a timely manner in accordance with Section 7560 of the Government Code. Attach a statement showing the actual increased costs incurred to comply with the mandate which summarizes these costs as follows:

1. Emergency procedures

Salaries

Employee benefits

Printing, postage and supplies

Other

2. Mass Care and Welfare Shelters

Salaries

Employee benefit

Utilities

Other

B. A listing to support the following reimbursable items shall be provided:

1. Emergency procedures

a. For those employees whose function is to prepare and implement emergency plans and to provide instruction, provide a listing of each employee, describe their function, their hourly rate of pay and related employee benefit cost and the number of hours devoted to their function as they relate to this mandate.

2. Mass Care and Welfare Shelters

a. Provide a listing of employees assigned to supervision of facility or security, their hourly rate of pay, related employee benefit cost, reimbursable hours devoted to this mandate, function of employee, and total cost of each employee.

b. Provide a listing of custodial employees assigned for preparation and cleanup, their hourly rate of pay, related employee benefit cost, reimbursable hours devoted to this mandate, total cost of each employee.

c. Allowable indirect support costs.

Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

VII. Consultant Services

The reimbursable costs for consultant's providing instruction to students shall be limited to the scope of the mandate as stated in EC section 35297 which is described as the instruction of students in the elements of the School Building Master Plan. This includes, but is not limited to, drop procedures, and protective measures to be taken before, during, and after an earthquake; the preparation and dissemination to students of standard lesson plans on a district-wide basis; and the preparation of a standard testing program to ensure that students are properly trained.

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 shall not exceed the salaries and wages, including benefits, that would be paid to a school district's employee performing the same services. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants hired by the claimant shall not be reimbursed in an amount higher than that received by State employees.

VIII. SUPPORTING DATA

For auditing purposes, all costs claimed may be traceable to source documents and/or worksheets that show evidence of the validity of such costs. These documents must be kept on file by the school district submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State controller or his agent.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

Exhibit B

PARAMETERS AND GUIDELINES
Chapter 1659, Statutes of 1984
Emergency Procedures, Earthquake and Disasters

I. SUMMARY OF MANDATE

Chapter 1659, Statutes of 1984, added Article 10.5 (sections 35295, 35296, and 35297) to Chapter 2 of part 21 of the Education Code which requires the governing body of each school district or private school and the county superintendent of schools of each county to establish an earthquake emergency procedure in each school building under its jurisdiction.

Chapter 1659, Statutes of 1984, added section 40041.5 to the Education Code and amended section 40042 of the Education Code to require that the governing board of any school districts shall grant the use of school buildings, grounds and equipment to public agencies, "including the American Red Cross," for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare, and eliminated the authority of the school districts to recover direct costs from the public agencies for the use of school facilities during local emergencies.

II. COMMISSION ON STATE MANDATES DECISION

The Commission on State Mandates, at its July 23, 1987, hearing determined that a reimbursable mandate exists in Chapter 1659, Statutes of 1984.

III. ELIGIBLE CLAIMANTS

All school districts that incur increased costs as a result of this mandate are eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1659, Statutes of 1984, became effective January 1, 1985. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on November 26, 1986. Therefore, costs incurred on or after July 1, 1985, 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 enactment of the claims bill.

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

School Districts shall be reimbursed for the increased costs that result from their compliance with this mandate incurred in establishing emergency procedure systems and providing district facilities, grounds and equipment to public agencies for mass care and welfare shelters.

B. Reimbursable activities

NOTE: No reimbursement can be claimed for in-classroom teacher time spent on the instruction of students on emergency procedure systems.

Otherwise, for each claimant, the following cost categories are reimbursable:

1. Emergency Procedures:

- a. The salaries and related employee benefits of employees with assigned responsibility to prepare and implement district emergency and disaster plans and procedures. The salaries and related employee benefits of non-teacher district employees, including consultants, directly engaged in providing instruction to other employees and students of the district in earthquake and disaster procedures. The cost incurred by the district of employees attending these meetings to receive instruction.

The reimbursable costs incurred by non-teacher personnel in providing instruction to students shall be limited to the scope of the mandate as stated in EC section 35297 which is described as the instruction of students in the elements of the School Building Master Plan by personnel specifically assigned to this task. This includes, but is not limited to, drop procedures, and protective measures to be taken before, during, and

after an earthquake; the preparation and dissemination to students of standard lesson plans on a district-wide basis; and the preparation of a standard testing program to ensure that students are properly trained.

Assistance in developing an Emergency Procedures System is available to school districts from the California State Office of Emergency Services and the Seismic Safety Commission.

- b. Printing, postage, and supply costs incurred by the district directly related to the establishment of an emergency procedure system.

2. Mass Care And Welfare Shelters:

All costs relating to the use of school facilities, grounds and equipment by public agencies for Mass Care and Welfare Shelters. These costs include but are not limited to the following:

- a. Salaries and related employee benefits of district employees assigned to facility supervision and security for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of the emergency.
- b. Salaries and related employees benefits of district custodial employees to maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.
- c. Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

VI. CLAIM PREPARATION

- A. Each claim must be filed in a timely manner in accordance with Section 7560 of the Government Code. Attach a statement showing the actual increased costs incurred to comply with the mandate which summarizes these costs as follows:

1. Emergency procedures
Salaries
Employee benefits
Printing, postage and supplies
Other

2. Mass Care and Welfare Shelters
Salaries
Employee benefit
Utilities
Other

B. A listing to support the following reimbursable items shall be provided:

1. Emergency procedures
 - a. For those employees whose function is to prepare and implement emergency plans and to provide instruction, provide a listing of each employee, describe their function, their hourly rate of pay and related employee benefit cost and the number of hours devoted to their function as they relate to this mandate.
2. Mass Care and Welfare Shelters
 - a. Provide a listing of employees assigned to supervision of facility or security, their hourly rate of pay, related employee benefit cost, reimbursable hours devoted to this mandate, function of employee, and total cost of each employee.
 - b. Provide a listing of custodial employees assigned for preparation and cleanup, their hourly rate of pay, related employee benefit cost, reimbursable hours devoted to this mandate, total cost of each employee.
 - c. Allowable indirect support costs.

Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

VII. Consultant Services

The reimbursable costs for consultant's providing instruction to students shall be limited to the scope of the mandate as stated in EC section 35297 which is described as the instruction of students in the elements of the School Building Master Plan. This includes, but is not limited to, drop procedures, and protective measures to be taken before, during, and after an earthquake; the preparation and dissemination to students of standard lesson plans on a district-wide basis; and the preparation of a standard testing program to ensure that students are properly trained.

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 shall not exceed the salaries and wages, including benefits, that would be paid to a school district's employee performing the same services. Reasonable expenses will also be paid as identified on the monthly billings of consultants. However, travel expenses for consultants hired by the claimant shall not be reimbursed in an amount higher than that received by State employees.

VIII. SUPPORTING DATA

For auditing purposes, all costs claimed may be traceable to source documents and/or worksheets that show evidence of the validity of such costs. These documents must be kept on file by the school district submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State controller or his agent.

IX. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim.

X. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those costs mandated by the state contained herein.

Exhibit C

EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS

1. Summary of Chapter 1659, Statutes of 1984

Chapter 1659, Statutes of 1984, added Article 10.5 (Sections 35295, 35296 and 35297) to Chapter 2 of Part 21 of the Education Code. These sections require the governing body of each school district and the county superintendent of schools of each to establish an earthquake emergency procedure in each school building under its jurisdiction.

In addition, Chapter 1659, Statutes of 1984, added Section 40041.5 and amended Section 40042 to require that the governing board of a school district shall grant the use of school buildings, grounds and equipment to public agencies, "including the American Red Cross," for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare, and eliminated the authority of the school districts to recover direct costs from the public agencies for the use of school facilities during local emergencies.

On July 23, 1987, the Commission On State Mandates determined that Chapter 1659, Statutes of 1984, resulted in state-mandated costs on school districts and county offices of education which are reimbursable pursuant to Government Code Section 17561.

2. Eligible Claimants

Any school district (K-12) or county 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 in special legislation. To determine funding availability 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 superintendents of schools.

4. Types of Claims

A. Reimbursement and Estimated Claims

An eligible claimant may file a reimbursement claim or an estimated claim as specified below. 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 per fiscal year. However, a county superintendent of schools, as fiscal agent for the school 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 school 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 to the Controller, at least 180 days prior to the deadline for filing the claim, if its intent is to file a separate claim.

B. 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 may be filed as follows:

- 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 the 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 must be returned to the State. If no estimate 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 must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If a 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 charge 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.

5. Reimbursable Components

Eligible claimants will be reimbursed for increased costs incurred to prepare an earthquake emergency procedure system and providing district facilities, ground and equipment to public agencies for mass care and welfare shelters as follows:

A. Emergency Procedures

- (1) The salaries and related employee benefits of employees with assigned responsibility to prepare the district's earthquake emergency disaster plans and procedures that are ready for implementation. The costs of non-teacher district employees, including consultants, directly engaged in providing instruction to other employees and students of the district in earthquake and disaster procedures. The costs incurred by the district of employees attending these meetings to receive instructions.

The reimbursable costs incurred by non-teacher personnel in providing instruction to students shall be limited to the scope of the mandate as stated in Education Section 35297 which is described as the instruction of students in the elements of the School Building Master Plan by personnel specifically assigned to this task. This includes, but is not limited to, drop procedures, and protective measures to be taken before, during, and after an earthquake; the preparation and dissemination to students of standard lesson plans on a district-wide basis; and program to ensure that students are properly trained.

Assistance in developing an Earthquake Emergency Procedures System is available to school districts from the California State Office of Emergency Services and the Seismic Safety Commission.

- (2) Printing, postage, and supply costs incurred by the district directly related to the establishment of an emergency procedure system.

B. Mass Care and Welfare Shelters

All costs relating to the use of school facilities, grounds and equipment by public agencies for Mass Care and Welfare Shelters. These costs include but are not limited to the following:

B. Mass Care and Welfare Shelters

All costs relating to the use of school facilities, grounds and equipment by public agencies for Mass Care and Welfare Shelters. These costs include but are not limited to the following:

- (1) Salaries and related employee benefits of district employees assigned to facility supervision and security for the purpose of opening and closing the facility or portions of the facilities and to provide security at the facility during the period of emergency.
- (2) Salaries and related benefits of district custodial employees to maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.
- (3) Utility cost incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

6. Reimbursement Limitations

- A. No reimbursement shall be claimed for in-classroom teacher time spent on the instruction of students on emergency procedure systems.
- B. No salaries and related employee benefit costs shall be claimed for supervision, security, and custodial employees for any time which they would have normally worked at the school facility during the period of emergency.
- C. Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, any reimbursement received for this mandate from any non-local source (e.g., federal, state grant, foundation, etc.) shall be identified and deducted so only net local costs are claimed.

7. Claim 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 form EPED-1 and form EPED-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.

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

This form is used to segregate the detail costs by claim component. A separate form EPED-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 as these relate to preparing and implementing emergency plans and providing instruction, specify the actual number of hours devoted to the mandated functions, 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 cards and/or cost allocation reports.

(2) Materials and Supplies

Only expenditures for printing, postage, and supplies which can be identified as a direct cost of the mandate can be claimed. List 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

The reimbursable costs for contracted services to provide instruction to students shall be limited to the scope of the mandated as stated in Education Code Section 35297 which is described as the instruction of students in the elements of the School Building Master Plan. This includes, but is not limited to, drop procedures, and protective measures to be taken before, during, and after an earthquake; the preparation and dissemination to students of standard lesson plans on a district-wide basis; and the preparation of a standard testing program to ensure that students are properly trained.

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 itemize all costs for services performed. The maximum reimbursable fee for contracted services shall not exceed the salaries and wages, including benefits, that would be paid to a school district employee performing the same services. Reasonable expenses may be reimbursed as identified on the monthly billings of consultant. However, travel expenses for contracted services hired shall not be reimbursed in an amount higher than received by a State employee. 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 EPED-1, Claim Summary.

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

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 EPED-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

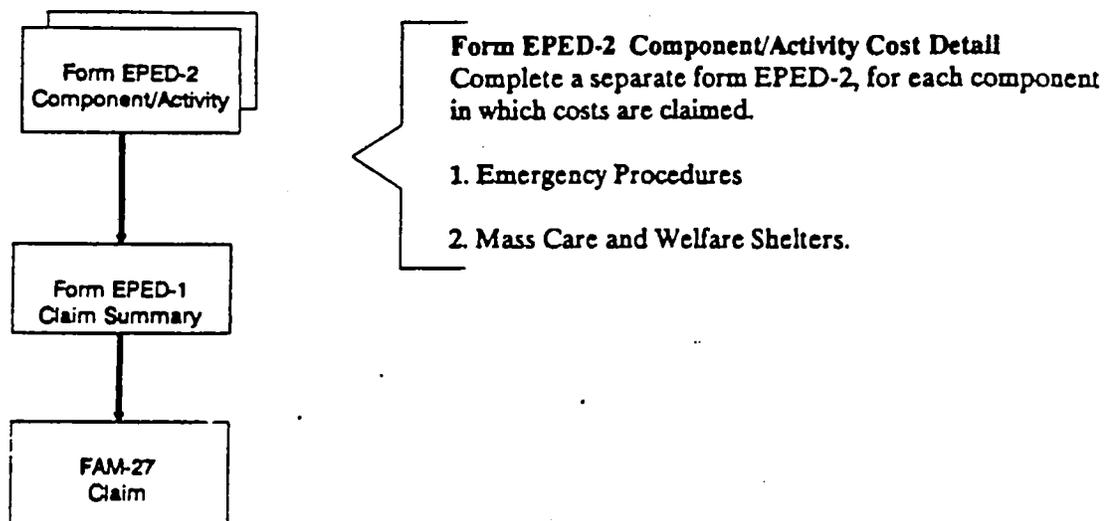


Exhibit D

CLAIM FOR PAYMENT
 Pursuant to Government Code Section 17561
EMERGENCY PROCEDURES:
EARTHQUAKE AND DISASTERS

State Controller Use Only	11-07-01
(19) Program Number 00075	075
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

L A B E L H E R E	(01) Claimant Identification Number: S37165	Reimbursement Claim Data	
	San Diego Unified School District	(22) EPED-1, (04)(1)(d)	734,545
	San Diego County	(23) EPED-1, (04)(2)(d)	0
	4100 Normal Street	(24) EPED-1, (06)	3
	San Diego California 92103	(25)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28)
			(29)
Fiscal Year of Cost	(06) 2002 / 2003	(12) 2001 / 2002	(30)
Total Claimed Amount	(07) \$ 825,000	(13) \$ 757,610	(31)
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)
Less: Prior Claim Payment Received		(15) \$ 583,905	(33)
Net Claimed Amount	(16) \$ 825,000	(17) \$ 173,705	(34)
Due from State	(08) \$ 825,000	(17) \$ 173,705	(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 1659, 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 other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for new program or increased level of services of an existing program mandated by Chapter 1659, 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 1659, Statutes of 1984, set forth on the attached statements.

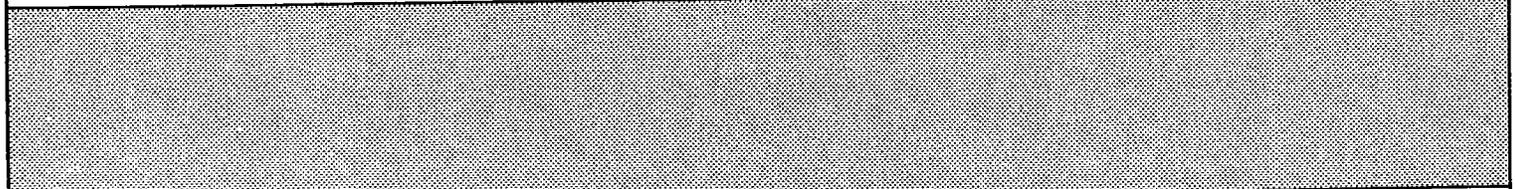
Signature of Authorized Representative	Date
	11-27-02
Gamy M. Rayburn	Accounting Director
Type or Print Name	Title
(39) Name of Contact Person for Claim	Telephone Number (619) 725-7567
Charles B. Miller	E-mail Address cmiller4@mail.sandi.net

**MANDATED COSTS
EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTER
CLAIM SUMMARY**

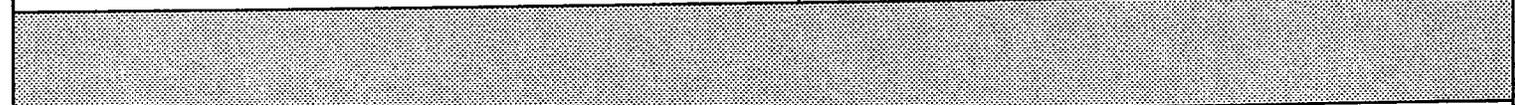
**FORM
EPED-1**

(01) Claimant: San Diego Unified School District	(02) Type of Claim: <table style="margin-left: 20px;"> <tr> <td>Reimbursement</td> <td align="center"><input checked="" type="checkbox"/></td> </tr> <tr> <td>Estimated</td> <td align="center"><input type="checkbox"/></td> </tr> </table>	Reimbursement	<input checked="" type="checkbox"/>	Estimated	<input type="checkbox"/>
Reimbursement	<input checked="" type="checkbox"/>				
Estimated	<input type="checkbox"/>				
Fiscal Year: 2001 / 2002					

Claim Statistics
(03) Leave Blank



Direct Costs	Cost Elements			
(04) Reimbursable Components:	(a) Salaries and Benefits	(b) Supplies	(c) Contracted Services	(d) Total
1. Emergency Procedures	\$ 720,738.73	\$ 6,806.25	\$ 7,000.00	\$ 734,544.98
2. Mass Care and Welfare Shelters	\$ -	\$ -	\$ -	\$ -
(05) Total Direct Cost	\$ 720,738.73	\$ 6,806.25	\$ 7,000.00	\$ 734,544.98



Indirect Cost		
(06) Indirect Cost Rate	J-380 or J-580, as applicable	3.14%
(07) Total Indirect Costs:	[Line (06) x [line (05)(d) - line (05)(c)]]	\$ 23,064.71
(08) Total Direct and Indirect Costs:	[Line (05)(d)+ line (07)]	\$ 757,609.69

Cost Reduction		
(09) Less : Offsetting Savings, if applicable		\$ -
(10) Less : Other Reimbursements, if applicable		\$ -
(11) Total Claimed Amount:	{Line (08) - [line (09) + line (10)]}	\$ 757,609.69

MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check **ONLY** one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f).	Object Accounts
--	------------------------

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
DISTRICT OFFICE PERSONNEL					
Training and Drills					
ADAMS, Edith/Clk Typ III	23.92	0.50	\$ 11.96		
ADRIANO, Elvira/Adm Asst	33.98	0.50	\$ 16.99		
AGUILAR, Cindy/Sr Pers Clk	23.92	0.50	\$ 11.96		
ALLAN, Trisha/Pro Res Tchr	46.98	0.50	\$ 23.49		
ALVARADO, Karin/ Micro Ap Tn Sp	37.16	0.50	\$ 18.58		
AMEZCUA, Maria/Pers Clk I	22.92	0.50	\$ 11.46		
ARMIJO, Richard/Bld Serv Sup III	31.67	2.50	\$ 79.18		
ARRIOLA, Lucianna/Info Clk	23.92	0.50	\$ 11.96		
AULD, Cordae/AP Tech	26.09	0.50	\$ 13.05		
AVILA, Teresa/Adm Asst II	37.16	0.50	\$ 18.58		
BALAKIAN, Erica/Png Analyst	38.87	0.50	\$ 19.44		
BARBOUR, Maurice/Bus Opr Sup	43.38	2.00	\$ 86.76		
BAUMANN, Jeffery/Sr Stock Clk	27.89	2.50	\$ 69.73		
BAYLON, Leah/Res Analyst	35.53	0.50	\$ 17.77		
BELL, Peter/Prog Mgr.	56.44	0.50	\$ 28.22		
BELL, Polly/Acct Tech	31.79	0.50	\$ 15.90		
BELLO, Jackie/Sr Pers Clk	24.98	0.50	\$ 12.49		
BENNETT, Sally/Asst Dir	74.87	0.50	\$ 37.44		
BIRCH, Lorrie/Pers Analyst	46.63	0.50	\$ 23.32		
BLACK-HEREFORD, Sabrina/Bgt An	46.63	0.50	\$ 23.32		
BLAKE, Marian/Per Clk	21.06	0.50	\$ 10.53		
BRAUN, Donald J./Asst.Sch.Chief	63.30	24.00	\$ 1,519.20		
BREISTER, Robert/Budget Analyst	46.63	0.50	\$ 23.32		
BRENNAN, Daniel/Rep Dis Pr	50.03	3.00	\$ 150.09		
BROWNE, Jennifer/AP Tech	31.09	0.50	\$ 15.55		
BRUNETTO, Bridgette/Pers Clk I	22.92	0.50	\$ 11.46		
BUCKNER, Cecilia/Legal Sec I	31.48	0.50	\$ 15.74		
BURNS, Gay/Res Tech	57.47	0.50	\$ 28.74		
CALDERON, Rosa/Sec II	29.11	0.50	\$ 14.56		

(05) Total	<input type="checkbox"/>	Subtotal	<input checked="" type="checkbox"/>	Page: 1 of 9	\$ 2,340.73	
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MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check ONLY one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f).	Object Accounts
--	------------------------

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures. DISTRICT OFFICE PERSONNEL Training and Drills					
CAMACHO, Yolanda/Budget Analy	38.87	0.50	\$ 19.44		
CAMPBELL, Toni/Sr Pers Clk	28.46	0.50	\$ 14.23		
CANTY, Catherine/Fis Cntr Tech	31.09	0.50	\$ 15.55		
CANTY, Dorothy/Fs Srv Fin Supr	52.11	0.50	\$ 26.06		
CARLTON, Sheryl/Adm Asst I	35.53	0.50	\$ 17.77		
CASTLEBERRY, Mary/Adm HR Svcs	78.82	0.50	\$ 39.41		
CATO, Ann/Info Clk	23.92	0.50	\$ 11.96		
CHACON, Camille/Leg Fin Acct	37.16	0.50	\$ 18.58		
CHASE, Ladonna/Sr Pers Clk	44.17	0.50	\$ 22.09		
CHICO, Loren/Civil Eng Prog Mg	40.67	3.00	\$ 122.01		
CLARK, Stephen/Garage Supr	57.16	2.00	\$ 114.32		
COLUM, Kimberly/Pers Clk I	21.06	0.50	\$ 10.53		
CONN, Krista/CI Recruit Spec	49.23	0.50	\$ 24.62		
COOK JR, Lawrence/Clk Bkkpr	23.92	0.50	\$ 11.96		
COOPER, Sandy/Budget Analyst	46.63	0.50	\$ 23.32		
CURTIS, Mark/Fiscal Clerk	21.06	0.50	\$ 10.53		
DECK, Sandy/Acct I	37.16	0.50	\$ 18.58		
DEERMAN, Josh/PR Tech	29.74	0.50	\$ 14.87		
DEGUZMAN, Rosemarie/Fin Acct	35.53	0.50	\$ 17.77		
DELGADO, Trudy/Payroll Sup	41.46	0.50	\$ 20.73		
DEVINE, Denise/Tops Temp	14.16	0.50	\$ 7.08		
DOUGHTY, Ted/PI Prj Prog Coor	50.03	3.00	\$ 150.09		
DOUGLAS, Beverly/Dist. Counselor	38.85	0.50	\$ 19.43		
DUDDERAR, Thomas/Inv Clk	26.12	2.50	\$ 65.30		
DURFEE, Miles/Pg Mg	65.04	0.50	\$ 32.52		
DUSHARME, Linda/Res Tch	50.97	0.50	\$ 25.49		
EDDY, Lee/Bus Opr Suv	43.38	2.00	\$ 86.76		
EDGE, Susan/Fis Cntr Tech	31.09	0.50	\$ 15.55		
EHM, Bryan/PI Proj Prg Coor	52.38	3.00	\$ 157.14		
ENGLE, Mary/Adm Asst	36.20	0.50	\$ 18.10		

(05)	Total <input type="checkbox"/>	Subtotal <input checked="" type="checkbox"/>	Page: 2 of 9	\$ 1,151.74
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MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check ONLY one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f). Object Accounts

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
DISTRICT OFFICE PERSONNEL					
Training and Drills					
EVENS, Cathy/Adm Cert Staff	74.87	0.50	\$ 37.44		
EVERTS, Mark/Lnds Op	49.76	3.00	\$ 149.28		
FELIX, Jamie/Supv Budget Anly	49.76	2.00	\$ 99.52		
FERNANDEZ, Beatrice/Res Tech	55.93	0.50	\$ 27.97		
FONTZ, Lourdes/Sr Pers Clk	28.46	0.50	\$ 14.23		
FOSTER, Debbie/Budget Analyst	46.63	0.50	\$ 23.32		
FRANKLIN, Gary/PEI Grounds	46.69	2.50	\$ 116.73		
FROST, Patrick/HR Analyst	47.25	0.50	\$ 23.63		
GALLEGOS, Frani/Clk Type III	21.97	0.50	\$ 10.99		
GARCIA, Joe G./Stock Analyst Clk	27.24	2.50	\$ 68.10		
GARCIA, Milagros/Senior Fin Acct	38.87	0.50	\$ 19.44		
GARCIA, Virgilio/Budget Analyst	46.63	0.50	\$ 23.32		
GENUNG, Sheila/Cert Sal Spec	31.79	0.50	\$ 15.90		
GEORGE, Barbara/Prv/Mt Supv	58.51	3.00	\$ 175.53		
GILMORE, Jeannette/Budget Tech	25.53	0.50	\$ 12.77		
GOINGS, Peter/Bus Drvr Inst	37.21	2.00	\$ 74.42		
GUNDERT, Glen/CV/Eng Coord	53.53	3.00	\$ 160.59		
GUITERREZ, Graciela/Pers Clk I	21.06	0.50	\$ 10.53		
GUSTAFSON, Rose/Mat Contri Spec	33.86	2.50	\$ 84.65		
HAGGERTY, Patrick/Contract Spec	42.56	2.50	\$ 106.40		
HALL, Paula/Budget Analyst	42.56	0.50	\$ 21.28		
HALLARAN, William/AP Tech	31.09	0.50	\$ 15.55		
HANSEN, Roger/Mgr Fleet Maint	71.61	2.00	\$ 143.22		
HARRELSON, Diane/Legal Sec I	32.91	0.50	\$ 16.46		
HEMMINGS, Nancy/Adm Asst I	35.53	0.50	\$ 17.77		
HENDERSHOT, Julie/Adm Aide	33.98	0.50	\$ 16.99		
HERNANDEZ, Maurice/Budget Anly	40.67	0.50	\$ 20.34		
HILL, Patricia/HR Analyst	49.46	0.50	\$ 24.73		
HILL, Sonya/Adm Asst	35.53	0.50	\$ 17.77		
HINTZMAN, Janet/Dir Fac Pln	74.87	0.50	\$ 37.44		

(05)	Total		Subtotal	<input checked="" type="checkbox"/>	Page: 3 of 9	\$1,586.23
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MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check ONLY one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f). **Object Accounts**

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
DISTRICT OFFICE PERSONNEL					
Training and Drills					
HODGES, Ed/Mnt & Op Prg Ast	26.09	3.00	\$ 78.27		
HOOPER, Hanna/Payroll Tech	31.09	0.50	\$ 15.55		
HOWARD, Valarie/Sec III	30.42	0.50	\$ 15.21		
HUEZO, Sandra/Adm HR Svcs	65.04	0.50	\$ 32.52		
HUNTER, Dorothy/Budget Analyst	38.87	0.50	\$ 19.44		
JACHIMIAK, Dianne/Pers clk I	22.92	0.50	\$ 11.46		
JACKSON, Amos/Stock Clerk	25.56	2.50	\$ 63.90		
JARSTAD, Leona/Atten Acct Spec	23.92	0.50	\$ 11.96		
JOHNSON, Lee/Cust Opers Sup	43.38	2.50	\$ 108.45		
JONES, Jeffery/Micro Comp Prog	42.56	0.50	\$ 21.28		
JONES, Yvonne/Acct I	32.50	0.50	\$ 16.25		
JURKIEWICZ, Lorena/Acct Tech	27.85	0.50	\$ 13.93		
KALKER, Gail/Sec II	27.85	0.50	\$ 13.93		
KERN, Michael/Bus Dispatcher	37.21	2.00	\$ 74.42		
KEYES, Diana/Prog Mgr	68.34	0.50	\$ 34.17		
KIRBY, Susan/Acct I	32.50	0.50	\$ 16.25		
KLEPACH, Frank/Tm Sft Tr Sup	45.40	2.00	\$ 90.80		
KLIKA, Melanie/Bdgt Analyst	42.56	0.50	\$ 21.28		
KNOWLES, Gary/Educ Res Spec	46.63	0.50	\$ 23.32		
KNUPP, Roxie/Mgr Grant/Sp Prog	68.34	0.50	\$ 34.17		
KRAMER, Elizabeth/Ping Analyst	37.16	0.50	\$ 18.58		
KRAUSE, Roberta/Payroll Tech	31.09	0.50	\$ 15.55		
KUHNS-HUGHES, Lynn/Sup Stock Clk	34.95	2.50	\$ 87.38		
LAIRD, Sandi/Adm Secy	35.99	0.50	\$ 18.00		
LANZ, George M./Sr Stock Clk	27.89	2.50	\$ 69.73		
LATHAN, Margaret/Attn Acct Spec	23.92	0.50	\$ 11.96		
LAWRENCE, Lynda/Pers Clk I	21.06	0.50	\$ 10.53		
LETT, Merila/Personnel Tech	33.98	0.50	\$ 16.99		
LEWELLEN, Wanda/Fleet Maint Cord	37.16	2.00	\$ 74.32		
LINDEMANN, Suzanne/Clk Typ II	19.37	0.50	\$ 9.69		

(05)	Total <input type="checkbox"/>	Subtotal <input checked="" type="checkbox"/>	Page: 4 of 9	\$1,049.24	
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MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check ONLY one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f).	Object Accounts
--	------------------------

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
DISTRICT OFFICE PERSONNEL					
Training and Drills					
LONG, Enoch/Garage Supv	59.87	2.00	\$ 119.74		
LOOMIS, Joan/Adm Asst	37.16	0.50	\$ 18.58		
LOPEZ, Pedro/Stock Clk	25.56	2.50	\$ 63.90		
MABE, Joanne/Admin Aide	33.98	0.50	\$ 16.99		
MACIAS, Jesse/Const Prj Prg Sup	58.51	2.50	\$ 146.28		
MACIOS, Gloria/Cred Tech	32.50	0.50	\$ 16.25		
MAJIED, Zakiyyah/Clk Typ II	21.97	0.50	\$ 10.99		
MALLOY, Kevin/AP Tech	31.09	0.50	\$ 15.55		
MALMQUIST, Connie/Supr Fin Sys	43.38	0.50	\$ 21.69		
MARTIN, Robert, S./Sch. Police Lt.	52.64	43.00	\$ 2,263.52		
MCCARTIN, Sharon/Sen Fin Acct	46.63	0.50	\$ 23.32		
MCCLAIN, Colleen/Sr Pers Clk	28.46	0.50	\$ 14.23		
MCCLURE, Nancy/Budget Analyst	46.63	0.50	\$ 23.32		
MCCONAHEY, John/Tran Ser Supv	52.11	2.00	\$ 104.22		
MCCOY, Pat/Fiscal Clk	21.97	0.50	\$ 10.99		
MCELRATH, Ray/Budget Sup	59.87	0.50	\$ 29.94		
MCFARLAND, Sandra/Fis Ctr Tech	29.74	0.50	\$ 14.87		
MCKNIGHT, Yolanda/Pers Test Spec	28.46	0.50	\$ 14.23		
MCMILLAN, Kelli/Sec C/S Tchr	35.28	0.50	\$ 17.64		
MCMONNIES, Ann/Budget Analyst	46.63	0.50	\$ 23.32		
MEADER, Wendy/Budget Analyst	38.87	0.50	\$ 19.44		
MENDOLA, Renate/Bud Pln Sup	26.41	0.50	\$ 13.21		
MESLIN, Peter/Tr Inf Sys Coor	62.72	2.00	\$ 125.44		
MILLER, Charles/Legis Fin Acct	42.56	0.50	\$ 21.28		
MILLETT, Susie/Prg Mgr	68.34	0.50	\$ 34.17		
MILLS, Jean/Fin Acct Sup	59.87	0.5	\$ 29.94		
MIYAKE, Dean/Sen Fin Acct	46.63	0.5	\$ 23.32		
MOULTON, Patricia/Adm Secy	34.41	0.5	\$ 17.21		
MUNAR, Graciela/Adm Aide	33.98	0.5	\$ 16.99		
NAISH, J./Eng Util Prog Crd	52.38	2.5	\$ 130.95		

(05)	Total	<input type="checkbox"/>	Subtotal	<input checked="" type="checkbox"/>	Page: 5 of 9	\$3,401.46
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MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check **ONLY** one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f). **Object Accounts**

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
DISTRICT OFFICE PERSONNEL					
Training and Drills					
NEIGHBOR, Kathie/Prog Mgr	53.83	0.50	\$ 26.92		
NELSON, Elaine/Adm. Aide	28.46	0.50	\$ 14.23		
NELSON-LESH, Ellen/Acct Tech	30.42	0.50	\$ 15.21		
NEMETH, Elizabeth/Budget Analyst	46.63	0.50	\$ 23.32		
NEVAREZ, Sergio/Bus Drvr Inst	37.21	2.00	\$ 74.42		
NGUYEN, Julie/Fis Control Tech	27.24	0.50	\$ 13.62		
NICOLAS, Nick/Res Analyst	40.67	0.50	\$ 20.34		
NOYES, Darin/Sr Pers Clerk	26.09	0.50	\$ 13.05		
NUNEZ, Cathy/Adm Asst I	37.16	0.50	\$ 18.58		
OHLIN, Kevin/Prog. Mg	51.11	3.00	\$ 153.33		
OLSON, Carol/Acct Tech	53.29	0.50	\$ 26.65		
ORMSBEE, Denise/Adm Asst II	38.87	0.50	\$ 19.44		
PALKOWITZ, Arthur/Leg Mand Spec	67.29	0.50	\$ 33.65		
PALMER, Ray/Pest Cont Supv	43.38	3.00	\$ 130.14		
PANFIL, Kristine/Fiscal Cntr Sup	54.57	0.50	\$ 27.29		
PHAM, Phuong/AP Tech	26.09	0.50	\$ 13.05		
PICKERING, William/Bdgt Analyst	38.87	0.50	\$ 19.44		
PIEROTTI, Daniel/Budget Tech	25.53	0.50	\$ 12.77		
PISK, Stephen/Mgr, Mat & Proc	78.82	2.50	\$ 197.05		
PLACIDES, Rebecca/Acct Tech	29.11	0.50	\$ 14.56		
Police Officers -Schools	31.19	60.00	\$ 1,871.40		
RAINES, Robert/Assess/Evp M II	71.61	0.50	\$ 35.81		
RAYBURN, Gamy/Fiscal Contr Dir	78.82	0.50	\$ 39.41		
RAYMOND, Pat/Pers Analyst	54.25	0.50	\$ 27.13		
RENKEN, Kristy/Payroll Tech	26.09	0.50	\$ 13.05		
RIOS, Pablo/Ld auto rep tech	39.82	2.00	\$ 79.64		
ROATCH, Jacqueline/AP Tech	31.09	0.50	\$ 15.55		
ROBINSON, Alex/Transp Svc Dir	78.82	2.00	\$ 157.64		
ROBINSON, Denise/Payroll Tech	29.74	0.50	\$ 14.87		
ROBINSON, Sherrin/Res Tch	57.47	0.50	\$ 28.74		

(05) Total	<input type="checkbox"/> Subtotal	<input checked="" type="checkbox"/> X	Page: 6 of 9	\$3,150.22	
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MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check **ONLY** one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f). **Object Accounts**

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
DISTRICT OFFICE PERSONNEL					
Training and Drills					
RODE, Ron/Ed Res Spec	46.63	0.50	\$ 23.32		
RODRIQUEZ, Lupe/Info Clk	27.24	0.50	\$ 13.62		
ROOEL, Sami/Sec II	23.42	0.50	\$ 11.71		
ROSS, Damon/Inv Clk	26.12	2.50	\$ 65.30		
ROWE, Carol/Hd Counselor II	57.47	0.50	\$ 28.74		
RUIZ, Lisa/Pers Clks I	24.98	0.50	\$ 12.49		
SALDIVAR, Leticia/Pers Test Spec	29.74	0.50	\$ 14.87		
SARGENT, Valerie/Budget Analyst	46.63	0.50	\$ 23.32		
SARKIS, Karol/Pruch Srvs Sup	57.16	2.50	\$ 142.90		
SAUNDERS, Kenneth/Supv Stock Clk	33.86	2.50	\$ 84.65		
SAVACOOOL, Amy/Legis Asst	32.50	0.50	\$ 16.25		
SAWYER, Shirley/Clk Type III	24.98	0.50	\$ 12.49		
SCHNEIDER, Maria/Sec III	29.11	0.50	\$ 14.56		
SCHNEIDER, Pat/Supv Budg Analy	52.11	0.50	\$ 26.06		
SCHOENBERGER, Phyllis/AP Tech	31.09	0.50	\$ 15.55		
SCOTT, Adrienne/Spec Ed Bgt An	32.50	0.50	\$ 16.25		
SCOTT, Lora/Sec II	26.67	0.50	\$ 13.34		
SLIEFF, Deanna/Pupil Acct Sup	39.62	0.50	\$ 19.81		
SMITH, Gail/Clk Typ III	23.92	0.50	\$ 11.96		
SOTO, Ricardo/Asst Gen Counsel	65.04	0.50	\$ 32.52		
STARK, Scott/Prv Mnt Supr	61.29	0.50	\$ 30.65		
STEPHENS, Cynthia/AP Tech	28.46	0.50	\$ 14.23		
SUYDAM, Dave/Asst Const Sup	52.11	0.50	\$ 26.06		
SWANK, James/Cust Op Prg Sup	49.76	2.50	\$ 124.40		
TARANTINO, Janet/Budget Sup	59.87	0.50	\$ 29.94		
TEEL, Kathryn/Clk Typ III	24.98	0.50	\$ 12.49		
THARP, Ralph/Contract Spec	42.56	2.50	\$ 106.40		
THOMPSON, Estrella (Lally)/Secr.III	30.42	8.00	\$ 243.36		
TIFFANY, Ellen/Supv Adm Ast	45.40	0.50	\$ 22.70		
TOLER, Alta/Acct Clk	26.09	0.50	\$ 13.05		

(05) Total	<input type="checkbox"/>	Subtotal	<input checked="" type="checkbox"/>	Page: 7 of 9	\$1,222.94
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MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District

(02) Fiscal Year costs were incurred: 2001 / 2002

(03) Reimbursable Component: Check a box to identify the cost being claimed. Check ONLY one box per form.

Emergency Procedures

Mass Care and Welfare Shelters

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

Object Accounts

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
DISTRICT OFFICE PERSONNEL					
Training and Drills					
TORREZ, Irina/ Sec II	23.42	0.50	\$ 11.71		
TOUBE, Barbara/Admin Aide	33.98	0.50	\$ 16.99		
TRAN, Kieu/Clk Typ I	17.47	0.50	\$ 8.74		
TRIPLETTE, Arthur/Plan Proj Supv	64.22	3.00	\$ 192.66		
USTICA, Gloria/Clk Typ III	24.98	0.50	\$ 12.49		
VAUGHT, Candy/M & O Adm Supv	52.11	3.00	\$ 156.33		
VELA, Margarita/Adm Asst I	33.98	0.50	\$ 16.99		
VILLARREAL, Vira/Legal spec	44.96	0.50	\$ 22.48		
VILLEGAS, AnnaMarie/Fiscal Clk	21.06	0.50	\$ 10.53		
VIORATO, Josefina/Asm Sec I	35.99	0.50	\$ 18.00		
WADE, Barbara/Adm Aide	28.46	0.50	\$ 14.23		
WADE, John/Bus Oper Supv	45.40	2.00	\$ 90.80		
WAGNER, Mary/Clk Typ III	24.98	0.50	\$ 12.49		
WAITE, David/Ed Res Spec	44.55	0.50	\$ 22.28		
WALSH, Catherine/Sen Fin Acct	44.55	0.50	\$ 22.28		
WARD, Cheryl/Board Action Off	51.50	0.50	\$ 25.75		
WATTS, James/Dist Arch	71.61	3.00	\$ 214.83		
WEBB, Reba/Acct I	37.16	0.50	\$ 18.58		
WEBSTER, Evelyn/Fin Acct	35.53	0.50	\$ 17.77		
WINTER, Kenneth M./Sr Fc Dev Pg Mg	53.53	2.50	\$ 133.83		
WISE, Diane/Sr Pers Clk	23.92	0.50	\$ 11.96		
WHEATON, Max/Bus Dispatcher	37.21	2.00	\$ 74.42		
WHITE, Donald/Bus Drvr Inst	37.21	2.00	\$ 74.42		
WOLF, Joe/Supv Fac Plnr	58.51	0.50	\$ 29.26		
ZUFELT, Agnes/Adm Asst I	37.16	0.50	\$ 18.58		

(05)

Total

Subtotal

Page: 8 of 9

\$1,248.37

MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year costs were incurred: 2001 / 2002
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(03) Reimbursable Component: Check a box to identify the cost being claimed. Check **ONLY** one box per form.

Emergency Procedures
 Mass Care and Welfare Shelters

(04) Description of Expense: Complete columns (a) through (f). **Object Accounts**

(a) Employee Names, Job Classifications and Activities 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
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures. SCHOOL SITE PERSONNEL Principal and Vice Principals (337 Positions @ 11.8 Hrs.) Teachers* and Librarians (6,879 Positions @ 1.07 Hrs.) <i>* Teachers' time includes only Planning, Procedures & Personal Training; No test Dev., No Drop/Cover/ Hold Exercises or any classroom time.</i> Principal and Vice Principals Training by School Police Copies of three Training Brochures (121 Pages,375 Copies)	64.04 46.19 64.04 0.15	3,996.82 7,360.41 1,685 45,375	\$ 255,956.35 \$ 339,977.44 \$ 107,907.40	\$ 6,806.25	\$ 7,000.00
SCHOOL POLICE - School Site Time	31.19	56.00	\$ 1,746.64		
CONSULTANT- Evacuation Training/Exercises: Bill Wolf (Paid Invoice Attached)					\$ 7,000.00
Page 1 Page 2 Page 3 Page 4 Page 5 Page 6 Page 7 Page 8			\$2,340.73 \$1,151.74 \$1,586.23 \$1,049.24 \$3,401.46 \$3,150.22 \$1,222.94 \$1,248.37		

(05)	Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: 9 of 9	\$720,738.73	\$ 6,806.25	\$ 7,000.00
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MANDATED COSTS
EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL

**FORM
 EPED-2**

(01) Claimant: San Diego Unified School District

(02) Fiscal Year costs were incurred: 2001 / 2002

(03) Reimbursable Component: Check a box to identify the cost being claimed. Check ONLY one box per form.

Emergency Procedures

Mass Care and Welfare Shelters

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

Object Accounts

(a) Employee Names, Job Classifications and Activities 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
Mass Care and Welfare Shelters. No Costs to Report.					

(05) Total

Subtotal

Page: 1 of 1

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Exhibit E

<p>CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS</p>	<p>State Controller's Office (19) Program Number 00075 (20) Date File ___/___/___ (21) LRS Input ___/___/___</p>	<p>Program 075</p>
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(01) Claimant Identification Number: S37165

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San Diego Unified School District

San Diego County

4100 Normal Street

San Diego California 92103

Reimbursement Claim Data	
(22) EPED-1, (04)(1)(A)(f)	-
(23) EPED-1, (04)(1)(B)(f)	-
(24) EPED-1, (04)(1)(C)(f)	-
(25) EPED-1, (04)(1)(D)(f)	-
(26) EPED-1, (04)(2)(A)(f)	435,779
(27) EPED-1, (04)(2)(B)(f)	200,125
(28) EPED-1, (04)(2)(C)(f)	1,683
(29) EPED-1, (04)(2)(D)(f)	-
(30) EPED-1, (04)(2)(E)(f)	-
(31) EPED-1, (04)(2)(F)(f)	-
(32) EPED-1, (06)	2
(33) EPED-1, (07)	14,658
(34) EPED-1, (09)	-
(35) EPED-1, (10)	-
(36)	-

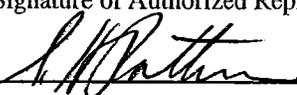
Type of Claim	Estimated Claim	Reimbursement Claim
(03) Estimated <input checked="" type="checkbox"/>	(04) Combined <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>
(04) Combined <input type="checkbox"/>	(05) Amended <input type="checkbox"/>	(10) Combined <input type="checkbox"/>
(05) Amended <input type="checkbox"/>		(11) Amended <input type="checkbox"/>
Fiscal Year of Cost	(06) 2003 / 2004	(12) 2002 / 2003
Total Claimed Amount	(07) \$ 675,000	(13) \$ 652,244
Less : 10% Late Penalty, not to exceed \$1,000		(14)
Less : Prior Claim Payment Received		(15)
Net Claimed Amount	(16) \$ 675,000	(17) \$ 652,244
Due from State	(08) \$ 675,000	(18)
Due to State		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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 new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Representative	Date
	12/8/03
Type or Print Name	Title
Scott Patterson	Chief Financial Officer

(39) Name of Contact Person for Claim	Telephone Number: (619) 725-7567
Jennifer L. Thompson	E-mail Address: jthompson3@sandi.net

PROPOSED 175	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time

<input checked="" type="checkbox"/> Disaster Plan	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
<input type="checkbox"/> Emergency Procedure		

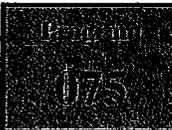
Ongoing

<input type="checkbox"/> Updating System	<input type="checkbox"/> Employee Training	<input type="checkbox"/> Training Preparation
<input type="checkbox"/> Security at Facilities	<input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Utilities

(04) Description of Expenses	Object Accounts						
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(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) Fixed Assets	(h) Travel and Training
No Costs to Report							

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: 1 of 1	\$ -		
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	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time

<input type="checkbox"/> Disaster Plan	<input checked="" type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
<input type="checkbox"/> Emergency Procedure		

Ongoing

<input type="checkbox"/> Updating System	<input type="checkbox"/> Employee Training	<input type="checkbox"/> Training Preparation
<input type="checkbox"/> Security at Facilities	<input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Utilities

(04) Description of Expenses	Object Accounts						
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(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) Fixed Assets	(h) Travel and Training
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No Costs to Report							
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(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1	\$ -			
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Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time Disaster Plan Drop Procedure Protective Measures
 Emergency Procedure

Ongoing Updating System Employee Training Training Preparation
 Security at Facilities Facility Maintenance Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training
No Costs to Report							

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1	\$ -			
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	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time Disaster Plan Drop Procedure Protective Measures
 Emergency Procedure

Ongoing Updating System Employee Training Training Preparation
 Security at Facilities Facility Maintenance Utilities

(04) Description of Expenses	Object Accounts						
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(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) Fixed Assets	(h) Travel and Training
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No Costs to Report							
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(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1	\$ -			
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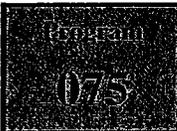
Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time <input type="checkbox"/> Disaster Plan <input type="checkbox"/> Emergency Procedure	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
Ongoing <input checked="" type="checkbox"/> Updating System <input type="checkbox"/> Security at Facilities	<input type="checkbox"/> Employee Training <input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Training Preparation <input type="checkbox"/> Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Ongoing Costs Updating System							
School Site Personnel							
Principals and Vice Principals (333.16 Positions @ 5.88 Hrs.)	\$ 69.90	1957.32	\$ 136,816.32				
Teachers* and Librarians (935 Positions @ 1.57 Hrs.)	\$ 47.09	1469.29	\$ 69,188.66				
* Teachers' time includes only non-classroom training.							
Secretaries (1,118.88 Positions @ 3.17 Hrs.)	\$ 31.04	3543.12	\$ 109,978.44				
Clerks/Aids (1,721.57 Positions @ 3 Hrs.)	\$ 22.97	5164.71	\$ 118,633.39				
School Police - School Site Time							
SANTOS, ANTHONY/School Police	\$ 29.58	10.00	\$ 295.80				
SOKOL, VAN/School Police	\$ 44.42	4.50	\$ 199.89				
WOOD, LARRY/School Police	\$ 44.42	15.00	\$ 666.30				
(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1	\$ 435,778.81				

	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time <input type="checkbox"/> Disaster Plan <input type="checkbox"/> Emergency Procedure	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
<input type="checkbox"/> Updating System <input type="checkbox"/> Security at Facilities	<input checked="" type="checkbox"/> Employee Training <input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Training Preparation <input type="checkbox"/> Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Ongoing Costs							
Employee Training							
School Site Personnel							
Principals and Vice Principals (333.16 Positions @ .35 Hrs.)	\$ 69.90	101.80	\$ 7,115.74				
Teachers* and Librarians (6,698.04 Positions @ .57 Hrs.)	\$ 47.09	3019.70	\$ 142,197.66				
* Teachers' time includes only non-classroom training.							
Counselors (102.75 Positions @ .75 Hrs.)	\$ 47.84	61.25	\$ 2,930.43				
School Site Personnel - Evac Drills & D&C Training Presented by Bill Wolf							
NICHOLS, BARBARA/Teacher	\$ 53.65	1.00	\$ 53.65				
DEWEY, PHYLLIS/Teacher	\$ 47.52	2.00	\$ 95.04				
FLORES, MARIANNE/Teacher	\$ 35.85	2.00	\$ 71.70				
GAMA, JOE/Vice Principal	\$ 56.62	2.00	\$ 113.24				
GONZALEZ, ANTHONY/Com. Svs Officer	\$ 25.82	2.00	\$ 51.64				
MARQUEZ, DOMINGO/Teacher	\$ 42.64	2.00	\$ 85.28				
MARTINEZ-F, NADIA/Teacher	\$ 28.17	2.00	\$ 56.34				
WARD, LYNN/Teacher	\$ 33.99	2.00	\$ 67.98				
JOHNSON, NANCY/Principal	\$ 68.38	2.00	\$ 136.76				
LAINE, WILLIAM/Vice Principal	\$ 64.21	2.00	\$ 128.42				
RUDOLPH, MICKEY/Secretary	\$ 28.98	2.00	\$ 57.96				
DAVIS, YVETTE/Vice Principal	\$ 67.22	2.00	\$ 134.44				
DUGGAN, ROBERT/Site Math Admin	\$ 58.07	2.00	\$ 116.14				
MALCOM, KEITH/Vice Principal	\$ 62.69	2.00	\$ 125.38				
REGAS, LOUIS/Vice Principal	\$ 67.22	2.00	\$ 134.44				
BILLINGS, BONNIE/Site Math Admin	\$ 52.40	2.00	\$ 104.80				
BROWN, RITA/Nurse	\$ 46.88	2.00	\$ 93.76				
CASEY, KATHLEEN/Vice Principal	\$ 67.22	2.00	\$ 134.44				
DYSON, YVONNE/Vice Principal	\$ 67.22	2.00	\$ 134.44				
HARDING, HAROLDINE/Counselor	\$ 56.30	2.00	\$ 112.60				
SALKIN, KATHLEEN/Librarian	\$ 56.30	2.00	\$ 112.60				
SMITH, JOANAN/Site Tech	\$ 28.36	2.00	\$ 56.72				
WHITE, NANCY/Counselor	\$ 53.10	2.00	\$ 106.20				
WISEMAN, BARBARA/Secretary	\$ 33.41	2.00	\$ 66.82				
YANDALL, EDWARD/Teacher	\$ 49.96	2.00	\$ 99.92				

(05) Total <input type="checkbox"/>	Subtotal <input checked="" type="checkbox"/>	Page: 1 of 6	\$ 154,694.54
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Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time <input type="checkbox"/> Disaster Plan <input type="checkbox"/> Emergency Procedure	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
Ongoing <input type="checkbox"/> Updating System <input type="checkbox"/> Security at Facilities	<input checked="" type="checkbox"/> Employee Training <input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Training Preparation <input type="checkbox"/> Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Ongoing Costs							
Employee Training							
School Site Personnel - Evac Drills & D&C Training - Cont'							
HARRISS, GAIL/Counselor	\$ 47.52	2.00	\$ 95.04				
MURPHY, ANDREANNA/Counselor	\$ 30.37	2.00	\$ 60.74				
PHILLIPS, MILDRED/Principal	\$ 68.38	2.00	\$ 136.76				
RICHTER, CHRISTINE/Nurse	\$ 32.67	0.80	\$ 26.14				
BENGE, TIMOTHY/Music Specialist	\$ 44.93	3.00	\$ 134.79				
LYNNE, DENISE/Cntr Off Res Tch	\$ 46.41	3.00	\$ 139.23				
PARK, DIANNE/Teacher	\$ 45.31	3.00	\$ 135.93				
RITCHIE, KENNETH/Teacher	\$ 47.52	3.00	\$ 142.56				
STEINBERG, ELLA/Director, Vis & Per Arts	\$ 66.22	3.00	\$ 198.66				
VELLINE, CINDY/Cntr Off Res Tch	\$ 33.78	3.00	\$ 101.34				
District Offices - Evac Drills & D&C Training							
Presented by Bill Wolf							
<i>March Training</i>							
ANDERSON, CRYSTAL/Admin. Assis.	\$ 35.20	0.30	\$ 10.56				
BATES, DARLENE/IMC Program Mgr	\$ 63.24	1.00	\$ 63.24				
CHAGALA, GEORGIA/Multimedia Mgr	\$ 57.50	1.00	\$ 57.50				
DOLBEY, DENIS/Vice Principal DWA	\$ 67.22	1.00	\$ 67.22				
FOSTER, DEBBIE/DWA Project Mgr	\$ 54.05	1.00	\$ 54.05				
TRUE, MARIAM/Director	\$ 76.05	1.00	\$ 76.05				
WASSERBAUER, CHERYL/Inst. Mat Tech	\$ 35.20	1.00	\$ 35.20				
WILLIAMS, BETTY/Secretary	\$ 31.58	0.50	\$ 15.79				
WOEHLER, CHRISTOPHER/Wrths Superv	\$ 42.17	1.00	\$ 42.17				
WRIGHT, VELVET/Admin. Assis.	\$ 38.59	1.00	\$ 38.59				
<i>April Training</i>							
Various District Personnel (See Attached Wkst)	\$ 1.00	27965.51	\$ 27,965.51				
ADAMS, DOUGLAS/Safety Coord.	\$ 49.17	3.00	\$ 147.51				
ADDIS, MARILEE/Clerk Typist II	\$ 23.97	1.00	\$ 23.97				
AGRUSO, LZBET/Proj Resource Teacher	\$ 30.91	3.00	\$ 92.73				
ALATORRE, MARCELA/Trans School Clk	\$ 23.00	1.00	\$ 23.00				

(05) Total <input type="checkbox"/>	Subtotal <input checked="" type="checkbox"/>	Page: 2 of 6	\$ 29,884.28	
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Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time <input type="checkbox"/> Disaster Plan <input type="checkbox"/> Emergency Procedure	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
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Ongoing <input type="checkbox"/> Updating System <input type="checkbox"/> Security at Facilities	<input checked="" type="checkbox"/> Employee Training <input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Training Preparation <input type="checkbox"/> Utilities
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(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Ongoing Costs							
Employee Training							
District Offices - Evac Drills & D&C Training - Cont'							
ALLEN, CHARLES/Editor, Mat Dev	\$ 38.44	1.00	\$ 38.44				
ALMBIDA, SYLVIA/School Clerk	\$ 28.36	3.00	\$ 85.08				
ANDERSON, GEORGE/School Police	\$ 43.49	2.00	\$ 86.98				
BELLOFATTO, LAURA/Resource Teacher	\$ 40.02	3.00	\$ 120.06				
BERG, KARIN/Senior Clk, Mat Dev	\$ 23.97	1.00	\$ 23.97				
BERGER, SUZANNE/TC-Mod Sv	\$ 33.55	1.00	\$ 33.55				
BERRIOCHOA, GEORGE/District Counselor	\$ 56.30	3.00	\$ 168.90				
BOORMAN, RICHARD/School Bus Driver	\$ 23.76	1.00	\$ 23.76				
BRADLEY, RENEE/Fleet Maint Clk	\$ 23.97	1.00	\$ 23.97				
BRANDT, AMY/Proj Resource Teacher	\$ 31.28	3.00	\$ 93.84				
BRANTHOOVER, LEONARD/Fd Ser Fac Sup	\$ 49.36	3.00	\$ 148.08				
BRUZY, CHESTER/School Police	\$ 42.52	2.00	\$ 85.04				
CARR, MARY ANN/Risk Mgmt Specialist	\$ 40.18	3.00	\$ 120.54				
CISNEROS, LOURDES/Attendance Assistant	\$ 25.91	3.00	\$ 77.73				
CLARK, STEPHEN/Garage Supervisor	\$ 57.87	3.00	\$ 173.61				
CLEMONS, DEBORAH/Senior Clerk	\$ 28.36	1.00	\$ 28.36				
COATES, SUZANNE/Head Counselor	\$ 57.85	3.00	\$ 173.55				
COLVIN, LAWRENCE/Special Ed Tech	\$ 19.31	1.00	\$ 19.31				
COOKSON, TOMMY/ROTC Assist	\$ 31.58	1.00	\$ 31.58				
CORDOBA, ENRIQUE/Proj Resource Teacher	\$ 45.88	3.00	\$ 137.64				
COURDUFF, JOHN/Detective	\$ 47.57	2.00	\$ 95.14				
CUEVA, BENJAMIN/Auto Mech	\$ 40.23	1.00	\$ 40.23				
DAVIS, EILEEN/Proj Resource Teacher	\$ 46.41	3.00	\$ 139.23				
DAVIS, JOHNNIE/Clerk Type III	\$ 26.06	1.00	\$ 26.06				
DELEEUW, JON/Auto Mechanic	\$ 42.06	3.00	\$ 126.18				
DEVOWE, DORIS/Detective	\$ 49.77	2.00	\$ 99.54				
DOUGLASS, ROGER/Transportation	\$ 33.45	1.00	\$ 33.45				
DOWDLE, ELAINE/Risk Mgmt Tech	\$ 29.60	3.00	\$ 88.80				
DUCHENE, ELLEN/Food Service Area Mgr	\$ 36.92	1.00	\$ 36.92				
ELLIS, CAROLE/Secretary	\$ 25.53	1.00	\$ 25.53				
FELIX, JAIME/Supv Budget Analyst	\$ 52.82	2.00	\$ 105.64				
FISHER, RHONDA/Bus Driver Sub	\$ 10.92	1.00	\$ 10.92				
FLORES, CECILIO/School Police	\$ 39.78	2.00	\$ 79.56				
FOSTER, JOHN/Trans. Sys Analyst	\$ 50.27	1.00	\$ 50.27				
(05) Total			Subtotal				
			<input checked="" type="checkbox"/>	\$ 2,651.46			

Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time	<input type="checkbox"/> Disaster Plan	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
	<input type="checkbox"/> Emergency Procedure		
Ongoing	<input type="checkbox"/> Updating System	<input checked="" type="checkbox"/> Employee Training	<input type="checkbox"/> Training Preparation
	<input type="checkbox"/> Security at Facilities	<input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Ongoing Costs							
Employee Training							
District Offices - Evac Drills & D&C Training - Cont'							
FRAME, MYRON/Food Service Qual Control	\$ 40.18	1.00	\$ 40.18				
GALDEANO, IRENE/Trans School Clk	\$ 26.06	1.00	\$ 26.06				
GALVAN, CHARLOTTE/Food Service	\$ 8.56	1.00	\$ 8.56				
GAMBALA, VICKIE/Administrative Assistant	\$ 30.89	2.00	\$ 61.78				
GARCIA, AURELIA/Clk Typ	\$ 27.18	3.00	\$ 81.54				
GOINGS, PETER/Bus Driver	\$ 40.23	3.00	\$ 120.69				
GONZALES, VIOLETA/Food Service Labor Spec	\$ 33.70	1.00	\$ 33.70				
GORNEY, MARGARITE/Secretary	\$ 31.58	1.00	\$ 31.58				
GOVONI, KATERINA/Proj Resource Teacher	\$ 33.22	3.00	\$ 99.66				
GRAY, KAREN/Food Service Labor Spec	\$ 40.18	3.00	\$ 120.54				
GREEN, LONNIE/Bus Scheduler	\$ 40.23	1.00	\$ 40.23				
GRIJALVA TORRES, DIANA/Proj Res. Tchr	\$ 37.46	1.00	\$ 37.46				
GRIMM, BRETT/Proj Resource Teacher	\$ 37.95	3.00	\$ 113.85				
GRUNER, JENIFER/School Police	\$ 38.06	2.00	\$ 76.12				
HALL, PATRICIA/Sr Artist Illst, Mat Dev	\$ 35.99	1.00	\$ 35.99				
HANSEN, ROGER/Fleet Maint. Manager	\$ 72.32	3.00	\$ 216.96				
HERNDON JR, WILLIAM/Food Service Tech	\$ 29.60	1.00	\$ 29.60				
HILL, ROBERT/Auto Mechanic	\$ 40.23	1.00	\$ 40.23				
HIRTRITER, DONNA/Transition Assistant	\$ 25.16	1.00	\$ 25.16				
HUBBARD, RAYMOND/Detective	\$ 49.77	2.00	\$ 99.54				
INZUNZA, AMPARO/Proj Resource Teacher	\$ 31.28	3.00	\$ 93.84				
JACKOWSKI, WILLIAM/Program Manager, JROTC	\$ 57.50	1.00	\$ 57.50				
JUDD, NICOLE/Clerk Typist III	\$ 23.97	1.00	\$ 23.97				
KLEPACH, FRANK/Transportation Supv	\$ 46.11	11.00	\$ 507.21				
KNIPPLE, LINDA/Secretary	\$ 31.58	1.00	\$ 31.58				
LAINE, GLORIA/Secretary	\$ 26.62	1.00	\$ 26.62				
LAMAR, DONALD/Transp Svs Supervisor	\$ 52.82	3.00	\$ 158.46				
LEONARD, JULIE/District Counselor	\$ 56.30	2.00	\$ 112.60				
LEWELLEN, WANDA/Fleet Maint Coord	\$ 38.44	3.00	\$ 115.32				
LONG, ENOCH/Garage Supervisor	\$ 60.58	3.00	\$ 181.74				
LOPEZ, RACHEL/Transp. Info Clk	\$ 27.18	1.00	\$ 27.18				
LUSSON, CHRISTIAN/TC-Mod Sv	\$ 37.95	1.00	\$ 37.95				
LUTZ, IDA/Senior Clerk	\$ 28.36	1.00	\$ 28.36				
MACIEL, SERGIO/Guidance Assistant	\$ 24.13	3.00	\$ 72.39				

(05) Total	<input type="checkbox"/>	Subtotal	<input checked="" type="checkbox"/>	Page: 4 of 6	\$ 2,814.15
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Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time <input type="checkbox"/> Disaster Plan <input type="checkbox"/> Emergency Procedure	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
Ongoing <input type="checkbox"/> Updating System <input type="checkbox"/> Security at Facilities	<input checked="" type="checkbox"/> Employee Training <input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Training Preparation <input type="checkbox"/> Utilities

(04) Description of Expenses	Object Accounts		
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(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) Fixed Assets	(h) Travel and Training
Ongoing Costs							
Employee Training							
District Offices - Evac Drills & D&C Training - Cont'							
MADERIAS, MARY/Clerk Typist III	\$ 26.06	1.00	\$ 26.06				
MARECHAL, KATHLEEN/Emp Outreach Specialist	\$ 23.77	1.00	\$ 23.77				
MCCARTY, CANDICE/TC-Mod Sv	\$ 43.96	1.00	\$ 43.96				
MCCLURG, NELSON/Auto Mechanic	\$ 40.23	1.00	\$ 40.23				
MCCONAHEY, JOHN/Trans Superv	\$ 52.82	5.00	\$ 264.10				
MESLIN, PETE/Transp. Syst. Coord	\$ 63.43	1.00	\$ 63.43				
MURPHY, BARBARA/Pg Mg, Mat Dev	\$ 59.79	1.00	\$ 59.79				
NOLAN, PAMELA/Special Ed Tech	\$ 20.09	1.00	\$ 20.09				
OLSEN, KANDRA/Ins & Risk Manager	\$ 59.79	3.00	\$ 179.37				
OSHEA, MARY/Proj Resource Teacher	\$ 34.54	3.00	\$ 103.62				
PACHECO, MARY/Clerk Typist III	\$ 26.06	1.00	\$ 26.06				
PARKER, KATHLEEN/Work Permit Tech	\$ 28.36	3.00	\$ 85.08				
PARKER, MICHAEL/School Police LT	\$ 55.29	4.00	\$ 221.16				
PARRA, AURELIA/Clerk Typist II	\$ 23.97	1.00	\$ 23.97				
PELS JR, ROBERT/Assistant Dir Food Serv	\$ 69.05	3.00	\$ 207.15				
PEREZ, ANTONIO/School Bus Driver	\$ 25.01	1.00	\$ 25.01				
PERRY, LINDA/Clerk Typist III	\$ 26.06	1.00	\$ 26.06				
PETILL, GARY/Food Services Director	\$ 79.53	3.00	\$ 238.59				
PIERSON, KATHLEEN/Special Ed Tech	\$ 21.36	1.00	\$ 21.36				
PROVINCE, IRENE/Clerk Typist III	\$ 26.06	1.00	\$ 26.06				
REAGAN, MAXINE/Clerk Typist III	\$ 26.06	1.00	\$ 26.06				
REYNOSO, JEROME/School Bus Driver	\$ 33.02	1.00	\$ 33.02				
RIOS, PABLO/Lead Auto Mechanic	\$ 43.98	3.00	\$ 131.94				
RITTER, WILLIAM/Detective	\$ 49.77	2.00	\$ 99.54				
ROBINSON, ALEXANDRA/Director of Transp.	\$ 79.53	7.00	\$ 556.71				
RODRIGUEZ, GEORGE/Auto Mech Asst	\$ 33.02	1.00	\$ 33.02				
ROSS, JOHN/School Police	\$ 40.66	2.00	\$ 81.32				
ROSSI, MARCO/School Police	\$ 42.52	2.00	\$ 85.04				
ROY, CHARLOTTE/School Police	\$ 41.59	4.00	\$ 166.36				
SANCHEZ, HECTOR/Auto Repair Tech	\$ 40.23	1.00	\$ 40.23				
SARDINA, BERNADETTE/Food Service	\$ 45.11	1.00	\$ 45.11				
SASENA, DANIEL/Bld Serv Superv	\$ 32.39	2.00	\$ 64.78				
SCHACK, DEBORAH/Food Service Tech	\$ 27.18	1.00	\$ 27.18				
SCHIEFER, JAMES/Auto Mech	\$ 39.87	1.00	\$ 39.87				
(05) Total			Subtotal				
			\$ 3,155.10				

Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time	<input type="checkbox"/> Disaster Plan	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
	<input type="checkbox"/> Emergency Procedure		
Ongoing	<input type="checkbox"/> Updating System	<input checked="" type="checkbox"/> Employee Training	<input type="checkbox"/> Training Preparation
	<input type="checkbox"/> Security at Facilities	<input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Utilities

(04) Description of Expenses	Object Accounts					
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(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) Fixed Assets	(h) Travel and Training
Ongoing Costs							
Employee Training							
District Offices - Evac Drills & D&C Training - Cont'							
SHAHEED, AGIN/HR Program Mg	\$ 52.40	3.00	\$ 157.20				
SPEER, DIANE/Bus Ops. Superv.	\$ 44.10	3.00	\$ 132.30				
SPRINGER, HELEN/Social Education Tech	\$ 21.36	1.00	\$ 21.36				
STUART, KEVIN/Custodian	\$ 25.01	1.00	\$ 25.01				
SZAKASITS, ILONA/Clerk Typist III	\$ 23.97	1.00	\$ 23.97				
TUCKER, JOANNE/Food Service	\$ 36.78	1.00	\$ 36.78				
TUCKER, MARY/Clerk Typist III	\$ 26.06	1.00	\$ 26.06				
WAGNER, MARY/Clerk Typ III	\$ 26.06	3.00	\$ 78.18				
WARDLOW, JANIE/Spec. Intern Prog	\$ 63.24	3.00	\$ 189.72				
WARNER, DEAN/Unempl Ins Specialist	\$ 38.44	3.00	\$ 115.32				
WEAVER, DIANE/Senior Clerk	\$ 26.06	1.00	\$ 26.06				
WECHSLER, JEROME/TC-Mod Sv	\$ 44.85	1.00	\$ 44.85				
WEIDINGER, LARA/Product Dev Tech	\$ 42.96	1.00	\$ 42.96				
WERNER, ROBERT/Plant Oper Super	\$ 36.92	2.00	\$ 73.84				
WHITE, CHERYL/Publ Prod Assist	\$ 26.06	1.00	\$ 26.06				
WHITE, DONALD/Bus Driver	\$ 40.23	3.00	\$ 120.69				
WILSON, KAREN/Editorial Asst	\$ 32.27	1.00	\$ 32.27				
WINTER, PATRICIA/District Counselor	\$ 57.66	2.00	\$ 115.32				
WOMACK, DOUGLAS/School Bus Driver	\$ 30.93	1.00	\$ 30.93				
YEE, GUADALUPE/Food Service	\$ 10.46	1.00	\$ 10.46				
YOUNG, ESTHER/Clerk Typ II	\$ 23.97	3.00	\$ 71.91				
November Training							
KNOTT, RICHARD/Controller	\$ 95.73	2.00	\$ 191.46				
School Police Field Officers (60 Officers @ 2hrs ea.)	\$ 42.00	120.00	\$ 5,040.00				
Copies							
Employee Evacuation Guidelines (1,300 @ .15ea)	\$ 0.15	1300.00		\$ 195.00			
Evacuation Exercise (650 @ .15ea)	\$ 0.15	650.00		\$ 97.50			
Page 1 of 6			\$ 154,694.54				
Page 2 of 6			\$ 29,884.28				
Page 3 of 6			\$ 2,651.46				
Page 4 of 6			\$ 2,814.15				
Page 5 of 6			\$ 3,155.10				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: 6 of 6	\$ 199,832.24	\$ 292.50	\$ -
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Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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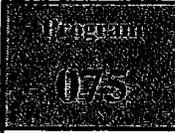
(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time	<input type="checkbox"/> Disaster Plan	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
	<input type="checkbox"/> Emergency Procedure		
Ongoing	<input type="checkbox"/> Updating System	<input type="checkbox"/> Employee Training	<input checked="" type="checkbox"/> Training Preparation
	<input type="checkbox"/> Security at Facilities	<input type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Ongoing Costs							
Training Preparation							
CHARLES, BEVERLY/Principal	\$ 62.27	8.50	\$ 529.30				
DIAL, LINDA/Teacher	\$ 29.49	2.00	\$ 58.98				
GARZA, ADOLFO/Vice Principal	\$ 55.30	2.00	\$ 110.60				
LAKIN, KAREN/Secretary	\$ 29.60	2.00	\$ 59.20				
MADDEN, JEAN/Principal	\$ 60.91	1.00	\$ 60.91				
MEEDER, BIRGITT/Guidance Assistant	\$ 23.15	6.00	\$ 138.90				
ORTEGA, VERONICA/Administrative Assistant	\$ 35.20	6.00	\$ 211.20				
VANZANT, ROBERT/Vice Principal	\$ 67.22	6.00	\$ 403.32				
WILLIAMS, DWIGHT/Vice Principal	\$ 55.30	2.00	\$ 110.60				
(05) Total			\$ 1,683.01				

Subtotal Page: 1 of 1

	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time Disaster Plan Drop Procedure Protective Measures
 Emergency Procedure

Ongoing Updating System Employee Training Training Preparation
 Security at Facilities Facility Maintenance Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: 1 of 1			
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Program 0/5	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time <input type="checkbox"/> Disaster Plan <input type="checkbox"/> Emergency Procedure	<input type="checkbox"/> Drop Procedure	<input type="checkbox"/> Protective Measures
Ongoing <input type="checkbox"/> Updating System <input type="checkbox"/> Security at Facilities	<input type="checkbox"/> Employee Training <input checked="" type="checkbox"/> Facility Maintenance	<input type="checkbox"/> Training Preparation <input type="checkbox"/> Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1				
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Program 075	MANDATED COSTS EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS COMPONENT/ACTIVITY COST DETAIL	FORM EPED-2
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(01) Claimant: San Diego Unified School District	(02) Fiscal Year: 2002 / 2003
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(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

One Time Disaster Plan Drop Procedure Protective Measures
 Emergency Procedure

Ongoing Updating System Employee Training Training Preparation
 Security at Facilities Facility Maintenance Utilities

(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) Contracted Services	(g) Fixed Assets	(h) Travel and Training

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page: 1 of 1				
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FISCAL YEAR- 2002/2003

District Offices - Evac Drills & D&C Training
 Presented by Bill Wolf
 April Training

DISTRICT PERSONNEL

ABITRIA, Ines G/Opers.Auditor.	\$	50.27	1.0	\$	50.27
ABRAMS, Kim/Contract Spec.	\$	45.94	1.0	\$	45.94
ADAMS, Edith/Clk Typ III	\$	26.06	1.0	\$	26.06
AGNE, Lefty/Proj. Mngr.	\$	48.06	1.0	\$	48.06
ALLEN, Harry/PL PRJ PRG	\$	53.91	2.0	\$	107.82
ALVARADO, Karin/ Micro Ap Tn Sp	\$	38.44	1.0	\$	38.44
AMEZCUA, Maria/Pers Clk I	\$	24.98	1.0	\$	24.98
ANDERSON, Crystal/Admin. Aide	\$	35.20	1.0	\$	35.20
ANTTI, Steve/Tchr.	\$	54.98	1.0	\$	54.98
ARCHER, Barbara/Admin. Aide	\$	30.89	1.0	\$	30.89
ARM, Elaine/Inst.of Learning-Prin.	\$	81.20	2.0	\$	162.40
ARMENTA, Donas/Dir Class. Pers.	\$	69.05	2.0	\$	138.10
ARMIJO, Richard/Bld Serv Sup III	\$	32.39	2.0	\$	64.78
ARNOLD, Marge M./Acctg. Clk.-Hrly.	\$	18.22	1.0	\$	18.22
ARNOLD, Robert/Sr. Systems Analyst	\$	52.61	1.0	\$	52.61
ARRIOLA, Lucianna/Info Clk	\$	26.06	1.0	\$	26.06
ASARO, Barbara/Mngr. Instit. Learn.	\$	59.79	2.0	\$	119.58
AULD, Cordae/AP Tech	\$	28.36	1.0	\$	28.36
AVELAR, Susan/Super.Adm.Asst.	\$	52.82	1.0	\$	52.82
BACHOFER, Karen/Mngr. Stand.Assess.	\$	83.11	2.0	\$	166.22
BAIRD, Yong/Clerk	\$	26.06	1.0	\$	26.06
BAKOWICZ, Mary Ann/Budget Analyst	\$	48.06	1.0	\$	48.06
BALLESTEROS, Stephenie/Res. Spec.	\$	33.65	1.0	\$	33.65
BARAJAS, Ena/Clerk	\$	21.19	1.0	\$	21.19
BARBER, Elissa/Speech, Path.	\$	45.81	2.0	\$	91.62
BAUMANN, Jeffery/Sr Stock Clk	\$	29.01	2.0	\$	58.02
BAYLON, Leah/Res Analyst	\$	38.44	1.0	\$	38.44
BEAUVILLE, Natalie/Clerk Typ. III	\$	22.07	1.0	\$	22.07
BELL, Peter D./Prog Mgr.	\$	62.75	1.0	\$	62.75
BELL, Polly/Acct Tech	\$	32.98	1.0	\$	32.98
BELLO, Jackie/Sr Pers Clk	\$	29.54	1.0	\$	29.54
BELTRAN, Jorge/Software Syst. Coord.	\$	66.42	1.0	\$	66.42
BENFIELD, Skip/Info Systems	\$	48.06	1.0	\$	48.06
BENNETT, Sally/Asst Dir	\$	79.53	1.0	\$	79.53
BERAN, Robert/Stock Clerk	\$	26.65	1.0	\$	26.65
BERGER, Suzy/TC-MOD	\$	33.55	1.0	\$	33.55
BERMUDEZ, Rebecca/Supv.Admin.Asst.I	\$	44.10	1.0	\$	44.10
BERNSTEIN, Barry/Tchr.	\$	49.96	2.0	\$	99.92
BERRIDGE, Carol/Administrator	\$	57.16	1.0	\$	57.16
BERTUSSI, Mark/Build.Maint.Wkr.	\$	33.02	1.0	\$	33.02
BIRCH, Lorrie/Pers Analyst	\$	48.06	1.0	\$	48.06
BISHOP, Elizabeth/Secretary	\$	26.62	2.0	\$	53.24
BLANKENSHIP, Chavia/Stock Clerk	\$	26.65	1.0	\$	26.65
BLOOMBERG, Max/Cataloger	\$	27.77	1.0	\$	27.77
BOACH, Ernestine/Clk. Typist III	\$	26.06	1.0	\$	26.06
BODDY, Lanny/Tchr.	\$	56.30	2.0	\$	112.60
BOHL, Nicholas/Program Spec.	\$	57.12	1.0	\$	57.12
BOLING, Sheila/Senior Clk.	\$	24.98	1.0	\$	24.98
BOOGREN, Glenn/Environ.	\$	46.00	1.0	\$	46.00
BOONE, Justin/Translator	\$	32.27	1.0	\$	32.27
BOVEE, Steven/Construct.Supvr.	\$	68.00	1.0	\$	68.00
BOZONE, Amy/Prog.Mngr.	\$	59.79	1.0	\$	59.79
BRANCH, Joanne/Contract Tech	\$	45.94	1.0	\$	45.94
BRANT, Allen/Mail Clerk	\$	22.07	1.0	\$	22.07
BRAY, James/Eng.Coord.	\$	55.07	1.0	\$	55.07
BRENNAN, Daniel/Rep Dis Pr	\$	51.51	2.0	\$	103.02
BRODERICK, Deborah/Senior Clk.	\$	28.36	1.0	\$	28.36
BROWN, Charlotte/Adm. Asst.	\$	38.44	2.0	\$	76.88
BROWN, Geri/Mangager	\$	69.05	1.0	\$	69.05

BROWN, Michele/Equip. Services	\$	42.01	1.0	\$	42.01
BROWN, Robert/Build. Maint.	\$	33.02	1.0	\$	33.02
BROWN, Roberta J./Clk. Typ.III	\$	26.06	1.0	\$	26.06
BROWN, Vern/CV Eng. Coord.	\$	55.07	2.0	\$	110.14
BRUNETTO, Bridgette/Sr. Pers Clk.	\$	27.18	1.0	\$	27.18
BRYANT, Sandra/Payroll Tech.	\$	32.27	1.0	\$	32.27
BUENSUCESO, Jaime/Oper.Audit	\$	50.27	1.0	\$	50.27
BUFFINGTON, Lucena/Senior Clerk	\$	27.18	1.0	\$	27.18
BUI, TuPhong/Translator	\$	32.27	1.0	\$	32.27
BUNCH, Gayle/Spec.ED.	\$	30.93	1.0	\$	30.93
BUNCH, Karl/Expediter	\$	29.60	1.0	\$	29.60
BURG, Terilyn/Program Asst.	\$	30.89	1.0	\$	30.89
BURGESS, Mark/Build.Maint.Wkr.	\$	33.02	1.0	\$	33.02
BURGOS, Phyllis/Adm. Aide	\$	30.89	1.0	\$	30.89
BURNETT, Kay/Admin. Aide	\$	35.20	1.0	\$	35.20
BURT, Brenda/Tchr.	\$	47.52	1.0	\$	47.52
BUVINGER, Linda/Secr. II	\$	28.98	1.0	\$	28.98
CALDERON, Rosa/Sec II	\$	30.25	1.0	\$	30.25
CAMACHO, Robert/Tchr.	\$	53.65	2.0	\$	107.30
CAMACHO, Yolanda/Budget Analy	\$	42.01	1.0	\$	42.01
CAMPUZANO/Francisco/Proj.Manage.	\$	42.01	1.0	\$	42.01
CANTY, Dorothy/Fs Srv Fin Supr	\$	55.29	1.0	\$	55.29
CAPANO, Giovanni/Proj.Mngr.III	\$	50.27	1.0	\$	50.27
CARDENAS, Yolando/Clk. Typist III	\$	24.98	1.0	\$	24.98
CARLTON, Sheryl/Adm Asst I	\$	38.44	1.0	\$	38.44
CARR, Stephen/Info.Syst. Analyst	\$	57.16	1.0	\$	57.16
CARREON, Joanne/Fiscal Con.Tech.	\$	32.27	1.0	\$	32.27
CARRIZOSA, Sergio/Software Analyst	\$	50.27	1.0	\$	50.27
CASTILLO,Rodolfo/Mail Serv.Clk.	\$	22.07	1.0	\$	22.07
CASTRO, Robert/Maint. Clk.	\$	27.80	1.0	\$	27.80
CATE, Jeanne/Clk. Typ.III	\$	26.06	1.0	\$	26.06
CATO, Ann/Ser.Per.Clk.	\$	27.18	1.0	\$	27.18
CHAGALA, George/Multimedia Mngr.	\$	62.75	2.0	\$	125.50
CHAMPION, Alex/Stock Clerk	\$	26.65	2.0	\$	53.30
CHAMPION, Graham/Prog. Supr.	\$	48.24	1.0	\$	48.24
CHASE, Ladonna/Sr Pers Clk	\$	38.44	1.0	\$	38.44
CHAU, Binh/Clk. Typ. II	\$	23.97	1.0	\$	23.97
CHAVARIN, Ileana/Interpreter	\$	32.27	1.0	\$	32.27
CHAVERO, Claudia/Clerk Typ.III	\$	22.07	1.0	\$	22.07
CHICO, Loren/Civil Eng Prog Mg	\$	43.92	2.0	\$	87.84
CHO, Michael/Programer	\$	49.23	1.0	\$	49.23
CHONG, Sandra/Attorney	\$	65.75	1.0	\$	65.75
CHUSS, Brian/Electr.	\$	46.00	1.0	\$	46.00
CITRIN, Barbara/Exec. Secrtry.	\$	35.13	1.0	\$	35.13
CLABAUGH, Samantha/Admin.Asst.I	\$	36.78	1.0	\$	36.78
CLEGG, Rita/Admin. Asst. I	\$	38.44	1.0	\$	38.44
CLEMENCE,Peggy/Comm.Asst.	\$	21.33	1.0	\$	21.33
COATES, Roger/Fire EQ Serv. Tech.	\$	33.02	1.0	\$	33.02
COCHRAN, Joe/Energy Systems	\$	48.12	1.0	\$	48.12
COLUM, Kimberly/Pers Clk I	\$	23.00	1.0	\$	23.00
COMER, Unoma/Tchr.	\$	56.30	2.0	\$	112.60
COOK JR, Lawrence/Clk Bkkpr	\$	27.18	1.0	\$	27.18
COOK, Rachel/Clk. Typ. III	\$	23.00	1.0	\$	23.00
COOPER, Sandy/Budget Analyst	\$	48.06	1.0	\$	48.06
CORDEAU, Monique/Planning Analyst	\$	42.01	1.0	\$	42.01
CORNETT, Anna/Clerk	\$	30.89	1.0	\$	30.89
CORRALES, Martha/Adm. Aide	\$	32.27	1.0	\$	32.27
COVINGTON, Linda/Sr. Systems Analyst	\$	52.61	1.0	\$	52.61
CROSBY, Penny/Per.Test Spec.	\$	30.89	1.0	\$	30.89
CRUZ, Fernando/Laborer II	\$	24.50	1.0	\$	24.50
CUFF, Randy/Prog. Asst.	\$	29.60	1.0	\$	29.60
CULLINS, Diana/Supv. Adm. Asst.	\$	44.10	1.0	\$	44.10
CUNNINGHAM, James/Maintenance	\$	46.00	1.0	\$	46.00
CUNNINGHAM, Leslie/Secr. II	\$	28.98	1.0	\$	28.98
CUNNINGHAM, Robert/Senior Clk.	\$	24.98	1.0	\$	24.98
CURTIS, Mark/Fiscal Clerk	\$	23.00	1.0	\$	23.00
DAMESHGHI, Florence/Clk. Typist II	\$	23.97	1.0	\$	23.97

DAVIS, Sandra/Accts.Pay.Supr.	\$	55.29	1.0	\$	55.29
DECK, Sandy/Acct I	\$	38.44	1.0	\$	38.44
DEL VALLE, Lucy/Secr.	\$	28.98	1.0	\$	28.98
DELANEY, Janet/Dir Comm.Relat.	\$	72.32	1.0	\$	72.32
DELAO, JR., Jose M./Per.Clk.I	\$	26.06	2.0	\$	52.12
DELGADO, GABRIEL/Materials Coord.	\$	39.31	1.0	\$	39.31
DEVOWE, Doris I./Police Detective	\$	49.77	2.0	\$	99.54
DILLON, Netta/Clerk	\$	22.07	1.0	\$	22.07
DINGWALL, Karen/Tchr.	\$	54.98	1.0	\$	54.98
DITTO, Steven/Maintaince Info.	\$	38.44	1.0	\$	38.44
DODGE, Santiago/Mngr.TEC	\$	72.32	1.0	\$	72.32
DOHERTY, Bonita/Cntr. Of Off. Res.	\$	51.66	1.0	\$	51.66
DOLBEY, Denis/V.P.	\$	73.42	1.0	\$	73.42
DOS SANTOS, William/Dir. Maint.	\$	79.53	1.0	\$	79.53
DOWLER, William/HR Analyst	\$	52.50	1.0	\$	52.50
DOXEY, Andrea/Clerk	\$	26.06	1.0	\$	26.06
DUDDERAR, Thomas/Inv Clk	\$	27.22	1.0	\$	27.22
DUFFIELD, Elizabeth/TC-MOD	\$	34.14	1.0	\$	34.14
DUNBAR, Earlene/HD Counselor	\$	56.49	1.0	\$	56.49
DUNN, Virginia/Tchr.	\$	41.40	1.0	\$	41.40
DURFEE, Miles/Pg Mg	\$	69.05	1.0	\$	69.05
DUSHARME, Linda/Res Tch	\$	51.32	1.0	\$	51.32
DUTCHER, Barbara/Senior Clk.	\$	28.36	1.0	\$	28.36
EDWARDS, Jim/Tchr.	\$	50.45	1.0	\$	50.45
EGGLESTON, Leo/Bindery Worker	\$	23.00	1.0	\$	23.00
ELHARD, Helen/Fingerprint Tech.	\$	27.18	1.0	\$	27.18
ELLIS, Pearl/Clerk	\$	32.98	1.0	\$	32.98
ELSON, Canni (Lena)	\$	21.19	1.0	\$	21.19
ELSON, Eric/Pro.Mngr.	\$	37.61	1.0	\$	37.61
ELSTAD, Donna/Clk.Typ.III	\$	26.06	1.0	\$	26.06
ENGLE, Mary/Suprv.Adm Asst.I	\$	38.59	1.0	\$	38.59
ENRIQUEZ, Rose Mary/Senior Clk.	\$	28.36	1.0	\$	28.36
ENSMINGER, Erin/Tchr.	\$	54.98	1.0	\$	54.98
EPLEY, Adel/Legal Secr.	\$	30.83	1.0	\$	30.83
ERDMAN, Alfonso V./Interpreter	\$	28.36	1.0	\$	28.36
ESCALANTE, Pedro/Clk. Typ.II	\$	21.19	1.0	\$	21.19
ESCOBAR, Carlos/Stock Clerk	\$	29.01	1.0	\$	29.01
ESTRADA, Michael/Clk. Typist II	\$	22.07	1.0	\$	22.07
FALCON, Zenaida/Clerk	\$	26.06	2.0	\$	52.12
FALK, Kristine/Planning Analyst	\$	38.44	2.0	\$	76.88
FARRINGTON, Connie/Safe Sch. Prgm.	\$	32.27	1.0	\$	32.27
FERNANDEZ, Beatrice/Cntr.Res Off	\$	57.66	1.0	\$	57.66
FERNANDEZ, Michelle/Res.Spec.	\$	31.10	1.0	\$	31.10
FERRER, Genny F./Secr. II	\$	32.27	1.0	\$	32.27
FETTIG, Michele/Secr. III	\$	31.58	1.0	\$	31.58
FLANAGAN, Kerry/Staff Act. Off.	\$	65.75	1.0	\$	65.75
FLECK, Peggy/HR-Admin.	\$	79.53	1.0	\$	79.53
FLORES, Frank/Arc. Drft.	\$	35.99	1.0	\$	35.99
FLORES, Virginia/Tchr.	\$	31.36	1.0	\$	31.36
FONTZ, Lourdes/Sr Pers Clk	\$	29.60	1.0	\$	29.60
FORD, Dana C./Campus Police	\$	46.51	2.0	\$	93.02
FOWLER, Abel/Mntl. Hth. Clinic.	\$	45.94	1.0	\$	45.94
FOWLER, Louise/Mntl. Hth. Clinic.	\$	42.01	1.0	\$	42.01
FREDERITZ, Sharon/Pers. Clk. I	\$	23.97	1.0	\$	23.97
FREEMAN, Remie/Clk. Typist II	\$	23.97	1.0	\$	23.97
FREEMAN, Shirlee/Clk. Typist II-Hrly.	\$	12.94	1.0	\$	12.94
FULLER, Michael/Prog.Spec.	\$	44.65	1.0	\$	44.65
GABBARD, Liz/Senior Buyer	\$	43.92	2.0	\$	87.84
GALLEGOS, Norma/Clerk	\$	27.18	2.0	\$	54.36
GARCIA, Claudia/Clk. Typ. I-Hrly.	\$	10.91	1.0	\$	10.91
GARRETT, Lynn/Clerk Typ.II	\$	23.97	1.0	\$	23.97
GARTLAND, K.A./Secr. II	\$	28.98	1.0	\$	28.98
GAZIN, Elizabeth/Clerk Typist II	\$	23.97	1.0	\$	23.97
GENUNG, Sheila/Cert Sal Spec	\$	32.98	1.0	\$	32.98
GEORGE, Barbara/Prv/Mt Supv.	\$	51.51	2.0	\$	103.02
GERMANN, Trini/Typist III	\$	26.06	2.0	\$	52.12
GILMORE, Wendy/Budget Analyst	\$	42.01	2.0	\$	84.02

GINSKY, Cathy/ Exec.Secr.	\$	41.92	1.0	\$	41.92
GIOLZETTI, Debra/Clk. Typ. III	\$	22.07	1.0	\$	22.07
GLENNON, Jean/Sr. System Analyst	\$	52.61	1.0	\$	52.61
GLIVINGS, Rudolph/Admin.Aide	\$	35.20	1.0	\$	35.20
GLYNN, Marysue/Dir.Spec.Ed.	\$	79.53	1.0	\$	79.53
GONZALES, Jose A./Asst.Leg.Coun.	\$	79.53	2.0	\$	159.06
GONZALEZ, Audrey/Sch.Clk.II	\$	27.18	1.0	\$	27.18
GONZALEZ, Gabriel/Translator	\$	38.59	2.0	\$	77.18
GONZALZ, Pablo G./Stock Clerk	\$	23.51	1.0	\$	23.51
GORDON, Sue/Secr. I	\$	26.62	1.0	\$	26.62
GRAIZBORD, Carman/Translator	\$	32.27	1.0	\$	32.27
GRAVAGNO,David/Arc. Drft.	\$	37.61	1.0	\$	37.61
GREKSOUK, Cynthia/Secr. II	\$	28.98	1.0	\$	28.98
GROOT, Tom/Maint.	\$	46.00	1.0	\$	46.00
GROSS, Linda/Counselor	\$	58.53	2.0	\$	117.06
GUITERREZ, Graciela/Pers Clk I	\$	23.00	1.0	\$	23.00
GUNDERT, Glen/CV/Eng Coord	\$	55.07	2.0	\$	110.14
GUSTAFSON, Rose/Mat.Control Spec.	\$	34.57	2.0	\$	69.14
GUTIERREZ, Bernize/Acctg.Clk.	\$	23.97	1.0	\$	23.97
GUTSTADT, Grant/Software Analyst	\$	55.07	2.0	\$	110.14
HAGGERTY, Brian/Executive Officier	\$	75.58	2.0	\$	151.16
HAGGERTY, Patrick/Contract Spec	\$	45.94	1.0	\$	45.94
HALL, Paula/Budget Analyst	\$	45.94	1.0	\$	45.94
HALLARAN, William/Budget Tech	\$	31.58	1.0	\$	31.58
HAMILTON, Don/Teacher	\$	61.43	2.0	\$	122.86
HANDY, Ana/Clk.Typ. II	\$	21.19	1.0	\$	21.19
HANKINS, Denise/Operations	\$	47.68	2.0	\$	95.36
HANSON, Peggy/Prof.Expert-Hrly	\$	27.58	1.0	\$	27.58
HARABURDA, Jeffrey L./Sen.Fin.Acct.	\$	50.27	1.0	\$	50.27
HAREN, Amy/Tchr.	\$	28.75	2.0	\$	57.50
HARRELSON, Nancy/Lang. Spec.	\$	51.79	1.0	\$	51.79
HARRINGTON, Harold/Lt. Equip. Oper.	\$	29.01	1.0	\$	29.01
HARRISON, Joseph/Sr. Psycho.	\$	58.12	1.0	\$	58.12
HATCHETT, Robert/Clerk	\$	26.65	2.0	\$	53.30
HAVENS, Karen/Clk.Typist III	\$	26.06	1.0	\$	26.06
HAYWOOD, Teresa/Clk. Typist.III	\$	26.06	1.0	\$	26.06
HECK, Patti/Offset Print.Oper.	\$	29.60	1.0	\$	29.60
HEINRICH, Karen/Staff Asst To Superintend.	\$	52.50	1.0	\$	52.50
HEINZELMAN, Adrienne/Sr. Systems Anal.	\$	45.94	1.0	\$	45.94
HELLEWELL, Graham/Computer Programer	\$	36.78	1.0	\$	36.78
HEMMINGS, Nancy/Adm Asst II	\$	40.18	1.0	\$	40.18
HENDERSHOT, Julie/Adm Aide	\$	35.20	1.0	\$	35.20
HEREDIA, Angie/Clk.Typ.I-Hrly.	\$	10.91	1.0	\$	10.91
HERMAN-ALBREKTSE, Kathleen/ A/P Tech.	\$	27.18	1.0	\$	27.18
HERMOSILLO, Eloise/Clerk	\$	22.07	1.0	\$	22.07
HERNANDEZ, Ernestina/Secr. II	\$	30.25	1.0	\$	30.25
HERNANDEZ, Maurice/Budget Analy	\$	43.92	1.0	\$	43.92
HIGDON, Bob/Proj. Mngr.	\$	48.06	1.0	\$	48.06
HIGGINS, Tracy/Prog. Coord.	\$	49.23	1.0	\$	49.23
HILL, Patricia/HR Analyst	\$	54.95	1.0	\$	54.95
HILL, Sonya/Adm Asst I	\$	38.44	1.0	\$	38.44
HIPPE, Linda/Admin. Aide	\$	35.20	2.0	\$	70.40
HODGES, Ed/Mnt & Op Prg Ast	\$	28.36	2.0	\$	56.72
HOFGREN, Rose Marie/Building Supervisor	\$	32.39	1.0	\$	32.39
HOPKINS, Fran/Secr.III	\$	31.58	1.0	\$	31.58
HOPPER, Mary/Deputy Chancellor	\$	96.31	2.0	\$	192.62
HORA, Mark/Stock Clerk	\$	23.97	2.0	\$	47.94
HOWARD, Glenda/Pers.Tech.	\$	29.60	1.0	\$	29.60
HOWARD, Valarie/Sec III	\$	31.58	2.0	\$	63.16
HOWARD-KING, Linda/Secr.	\$	23.48	2.0	\$	46.96
HUEZO, Martha/Adm. Aide	\$	32.27	2.0	\$	64.54
HUFFORD, Hoey/Arc. Drft.	\$	32.98	1.0	\$	32.98
HUGHES, Robert/Proj. Mngr. III	\$	50.27	1.0	\$	50.27
HUMPHREY, Cordelia/Clk.Typ.III	\$	23.00	2.0	\$	46.00
HUNN, Betty/Teacher	\$	34.06	1.0	\$	34.06
HUNTER, Dorothy/Budget Rec.Tech.	\$	40.18	2.0	\$	80.36
HUNTER, Raynond/Mechanic	\$	46.00	1.0	\$	46.00

HUTCHINGS, Mary/Admin.Aide	\$	33.70	1.0	\$	33.70
HWANG, Albert/Oper.Tech.	\$	57.16	1.0	\$	57.16
INGRUM, Peyri/Teacher	\$	40.18	1.0	\$	40.18
IRWIN, Scott/Teacher	\$	43.35	1.0	\$	43.35
JACHIMIAK, Dianne/Pers Clk I	\$	24.98	1.0	\$	24.98
JACKSON, Roxie/Exec.Dir.Spec.Ed.	\$	83.11	2.0	\$	166.22
JACOBS, Emily/Counselor	\$	58.53	1.0	\$	58.53
JARROLD, Barbara/Manager	\$	51.65	2.0	\$	103.30
JARSTAD, Leona/Pup.Acctg.Supv.	\$	40.33	1.0	\$	40.33
JETER, Tammie/Stock Clerk	\$	24.50	1.0	\$	24.50
JOHNSON JR.,/Herschel/Instructor	\$	36.78	2.0	\$	73.56
JOHNSON, Beverly/Clk. Typist II	\$	23.97	2.0	\$	47.94
JOHNSON, Kerry/Tchr.	\$	43.04	2.0	\$	86.08
JOHNSON, Michelle/Pers. Clk.	\$	23.97	1.0	\$	23.97
JOHNSON, Terance/Maint.	\$	30.93	1.0	\$	30.93
JONES, Jeffery C./Micro Comp Prog	\$	43.92	1.0	\$	43.92
JONES, Karen L./Pers.Clk. I	\$	23.00	1.0	\$	23.00
JONES, Ruth A./Adm. Secr.-I	\$	38.36	1.0	\$	38.36
JONES, Yvonne/Acct I	\$	33.70	1.0	\$	33.70
JONIAUX, Rich/Administrator	\$	57.16	2.0	\$	114.32
JOPE, Sharon/Prog.Mangr.	\$	69.05	1.0	\$	69.05
JUAREZ, Maria/Art Assist.	\$	24.98	1.0	\$	24.98
JURADO, Yolanda/Senior Clerk	\$	28.36	1.0	\$	28.36
KAIGNAVONGSA, Xay/Translator	\$	32.27	1.0	\$	32.27
KAPELCZAK, Esther/IT Prod.Specialist	\$	33.70	1.0	\$	33.70
KARLESKINT, Maria/Expediter	\$	28.36	1.0	\$	28.36
KASSEBAUM, Verdery/Clerk	\$	26.06	1.0	\$	26.06
KATSAPIS, Julie/Proj. Mngr.	\$	37.61	1.0	\$	37.61
KELLY, Patricia/Data Entry Oper.	\$	24.98	1.0	\$	24.98
KENWORTHY, Brian/Pers.Analyst	\$	45.94	1.0	\$	45.94
KENWORTHY, Edward/Stock Clerk	\$	28.98	1.0	\$	28.98
KEYES, Diana/Prog Mgr	\$	69.05	2.0	\$	138.10
KIESLING, Robert/Acquisitions Mngr.	\$	83.11	1.0	\$	83.11
KING, Barbara/Sr. Clerk	\$	28.36	1.0	\$	28.36
KING, Steven/Mechanic	\$	39.36	1.0	\$	39.36
KINKEAD, Joseph/Asbesto-Inspect.	\$	43.98	1.0	\$	43.98
KIRBY, Susan/Acct I	\$	33.70	1.0	\$	33.70
KITE, Richard/Plumber	\$	46.00	1.0	\$	46.00
KLIKA, Melanie/Bdgt Analyst	\$	45.94	1.0	\$	45.94
KNAPP, Kirt/Sp.Ed.Tech.-Hrly	\$	14.03	1.0	\$	14.03
KNEELAND, Kris/Admin.Secr.	\$	33.70	1.0	\$	33.70
KNOTT, Richard/Controller	\$	95.73	2.0	\$	191.46
KNOWLES, Gary/Educ Res Spec	\$	48.06	1.0	\$	48.06
KRAMER, Elizabeth/Plng Analyst	\$	40.18	1.0	\$	40.18
KREGERS, Juris/Stock Clerk	\$	26.65	1.0	\$	26.65
KUHNS-HUGHES, Lynn/Sup Stock Clk	\$	34.57	2.0	\$	69.14
KWANGABA, John/Custodian	\$	23.02	2.0	\$	46.04
LABONTE, Eric/Clerk	\$	26.65	2.0	\$	53.30
LABOUFF, Patricia/Therapy	\$	52.82	1.0	\$	52.82
LADD, Leslie/Prog. Asst.	\$	30.89	1.0	\$	30.89
LAFAYETTE, William/Systems Coordinator	\$	60.58	1.0	\$	60.58
LAMANNA, Sandra/Secr. III	\$	31.58	1.0	\$	31.58
LAMARR, Jessica/Clk. Typ. III	\$	26.06	1.0	\$	26.06
LAMB, Bill/Plumber	\$	46.00	1.0	\$	46.00
LANE, Kim/Op. & Maint.Prog. Asst.	\$	26.06	1.0	\$	26.06
LANE, Susan/Conf.Sr.Clk.	\$	31.52	1.0	\$	31.52
LAREAU, Lance/Prog. Manag.	\$	55.07	1.0	\$	55.07
LASERNA, Marie/Syst. Analyst	\$	52.61	2.0	\$	105.22
LATHAM, Marsha/Payroll Tech.	\$	32.27	1.0	\$	32.27
LATHAN, Margaret/Attn Acct Spec	\$	26.06	1.0	\$	26.06
LATIMER, Michael/Security Asst.	\$	21.33	1.0	\$	21.33
LAWRENCE, Lynda/Pers Clk I	\$	23.00	1.0	\$	23.00
LAYLOG, Max/Sr.Sys.Analyst	\$	48.06	1.0	\$	48.06
LEE, Don A./Data Entry-Sch.Police	\$	22.07	1.0	\$	22.07
LEE, Yvonne E./Tchr.	\$	56.30	1.0	\$	56.30
LEMKE, Mary/Tchr.	\$	39.98	1.0	\$	39.98
LEMPERT, Paula/Tchr.	\$	41.81	2.0	\$	83.62

LESLIE, Evan/Systems Engineer	\$	52.61	1.0	\$	52.61
LETT, Merila/Pers.Adm.Asst.I	\$	36.70	1.0	\$	36.70
LEVER, Yvonne M./Clerk	\$	23.02	2.0	\$	46.04
LEWELLEN, Wanda/Fleet Maint Cord	\$	45.94	1.0	\$	45.94
LEWIS, Lee/Info. Clk.	\$	24.98	1.0	\$	24.98
LEWIS, Naomi/Clk. Typ. III	\$	23.00	1.0	\$	23.00
LEYBA, Robert/Snr.Press Oper.	\$	32.98	1.0	\$	32.98
LILLO, Renya/Bindery Worker	\$	21.19	1.0	\$	21.19
LINDBERG, Elaine/Admin.Aide	\$	33.70	1.0	\$	33.70
LINTON, Janet/Program Manager	\$	59.79	1.0	\$	59.79
LOFTGREN, R./Manager	\$	69.05	1.0	\$	69.05
LONG, Tina/Secr.	\$	29.32	1.0	\$	29.32
LONGLEY, Carey/Mail Service Clk.	\$	22.07	1.0	\$	22.07
LOPEZ, Mike/Workability Trainee-Hrly	\$	6.34	1.0	\$	6.34
LOPEZ, Pedro/Stock Clk	\$	26.65	2.0	\$	53.30
LOUDERMILK, Gary/Maint.Ops.Prog.Asst.	\$	28.36	1.0	\$	28.36
MABE, Joanne/Admin Aide	\$	36.92	1.0	\$	36.92
MACIAS, Jesse/Const Prj Prg Sup	\$	62.00	2.0	\$	124.00
MACIAS, Lidia/Clk.Typ.I	\$	11.01	1.0	\$	11.01
MADYUM, Shahidan/Clk.Typ.III	\$	26.06	2.0	\$	52.12
MAGEAU, Lorraine A./Fin.Acctant.	\$	36.78	1.0	\$	36.78
MAGUIRE, Nancy/ISB Serv. Rep.	\$	32.27	1.0	\$	32.27
MAKIARIS, James/Tchr.	\$	57.66	1.0	\$	57.66
MAKIARIS, Sharon/Executive Secr.	\$	41.92	1.0	\$	41.92
MALMQUIST, Connie/Supr Fin Sys	\$	46.11	1.0	\$	46.11
MANGINDIN, Lou/Clk. Typist III	\$	26.06	1.0	\$	26.06
MARACLE-SWEENEY, Susan/Budget Analyst	\$	43.92	1.0	\$	43.92
MARTIN, Robert, S./Sch.Police Lt.	\$	55.29	1.0	\$	55.29
MARTINEZ, Erlinda/Clk. Typ.III	\$	26.06	1.0	\$	26.06
MARTINEZ, Michael/Mach. Oper.	\$	35.25	1.0	\$	35.25
MATEO, Susan/Comp.Support	\$	24.98	1.0	\$	24.98
MCCANN, Patricia/Prog. Admin.	\$	57.16	2.0	\$	114.32
MCCARTIN, Sharon/Sen Fin Acct	\$	48.06	1.0	\$	48.06
MCCLURE, Nancy/Budget Analyst	\$	48.06	1.0	\$	48.06
MCDANIEL, Jane/Payroll Tech.	\$	32.27	1.0	\$	32.27
MCDONALD,Jeremy/	\$	36.78	1.0	\$	36.78
MCFARLAND, Sandra/Fis Ctr Tech	\$	32.27	1.0	\$	32.27
MCKINZIE, Mary/Computer Instructor	\$	36.78	1.0	\$	36.78
MCKNIGHT, Yolanda/Pers Test Spec	\$	30.89	1.0	\$	30.89
MCPHEE, Christine/Oper.Spec.	\$	52.21	1.0	\$	52.21
MEDINA, Hilda/Senior Clk.	\$	28.36	1.0	\$	28.36
MELENDEZ-KOCH, Vanessa/Accts-Pay.	\$	30.89	1.0	\$	30.89
MELLADO, Martha/Food Serv.Acctnt.	\$	24.98	1.0	\$	24.98
MENDOLA, Renate/Bud Pln Sup Asst	\$	28.30	1.0	\$	28.30
MENDOZA, Bernadette/Program Asst.	\$	29.60	1.0	\$	29.60
MEYETTE, Joseph E./Plant Operations	\$	32.39	2.0	\$	64.78
MILLER, Charles(Carlos)/Legis Fin Acct	\$	45.94	1.0	\$	45.94
MIRAFLORE, Nancy/Accts Pay	\$	32.27	1.0	\$	32.27
MITCHELL, Tomas/Dir.Pub.Inv.	\$	75.58	1.0	\$	75.58
MIYAKE, Dean/Sen.Fin.Acct	\$	48.06	1.0	\$	48.06
MOFFETT, Tammi/Clerk	\$	30.89	1.0	\$	30.89
MOHNEY, Janice/Adm.Cord.	\$	46.11	1.0	\$	46.11
MOLINARI, Katherine/Systems Analyst	\$	48.06	1.0	\$	48.06
MOORE, Maria M./Supr.Adm.Asst.I	\$	38.59	1.0	\$	38.59
MORALES, Ana/Translator	\$	30.89	1.0	\$	30.89
MORALES, Birtha/Clerk	\$	22.07	1.0	\$	22.07
MORALES, Claudia/Senior Clk	\$	27.18	1.0	\$	27.18
MORISON, Traci/Acctng. Technician-Hrly.	\$	18.67	1.0	\$	18.67
MORRIS, Edward/Fin.Acct.	\$	42.01	1.0	\$	42.01
MORRIS, Robert/Project Manager	\$	41.09	1.0	\$	41.09
MOULTON, Patricia/Adm Secy	\$	36.70	1.0	\$	36.70
MUDRON, Mary/Res. Spec.	\$	34.67	1.0	\$	34.67
MUKANOS, Sharon/Res.Spec.	\$	34.26	1.0	\$	34.26
MULLINAX, Benny L./Pol.Detective	\$	49.77	2.0	\$	99.54
MUNAR, Graciela/Adm Aide	\$	35.20	1.0	\$	35.20
MURILLO, Karen/Offset Print.Oper.	\$	29.60	1.0	\$	29.60
NAGTALON, Manny/Proj. Mngr.	\$	45.94	1.0	\$	45.94

NAISH, J./Eng Util Prog Crd	\$	53.91	2.0	\$	107.82
NEEL, Douglas/Admin.Asst.I	\$	36.78	1.0	\$	36.78
NELSON, Nick (Albert)	\$	26.65	1.0	\$	26.65
NESS, Madonna/School Nurse	\$	45.95	2.0	\$	91.90
NEWHOUSE, Barbara/Senior Clerk	\$	24.98	1.0	\$	24.98
NGUYEN, Julie/Fis Control Tech	\$	29.60	1.0	\$	29.60
NICHO, Maria/Clk.Typ.I	\$	17.72	1.0	\$	17.72
NIEHAUS, Andre/Dir.Internal Audit	\$	72.32	1.0	\$	72.32
NIETO, Kandi/Tchr.	\$	31.67	2.0	\$	63.34
NORMAN, Duane/Planner-Estrmr.	\$	42.06	1.0	\$	42.06
NOYES, Darin/Sr Pers Clerk	\$	28.36	1.0	\$	28.36
NUNEZ, Sandra/Clerk	\$	26.06	1.0	\$	26.06
O'KEEFE, Martin/Computer Repair Tech.	\$	38.49	1.0	\$	38.49
OLSON, Carol/Acct Tech	\$	26.06	1.0	\$	26.06
O'QUINN, William/PInner-Estim.	\$	43.98	1.0	\$	43.98
ORMSBEE, Denise/Adm Asst II	\$	42.01	1.0	\$	42.01
ORTIZ, Danel/Stock Clerk	\$	25.56	1.0	\$	25.56
ORTIZ, Guadalupe/Fiscal Con. Tech.	\$	29.60	1.0	\$	29.60
OWENS-STEWARD, Janet/Sp.Ed.Asst.	\$	21.33	1.0	\$	21.33
PALKOWITZ, Arthur/Leg Mand Spec	\$	68.00	2.0	\$	136.00
PALMER, Ray/Pest Cont Supv	\$	44.10	2.0	\$	88.20
PARZEN, Tad/Asst.Legal Coun.	\$	79.53	1.0	\$	79.53
PATTERSON, Linda/Tchr.	\$	54.98	1.0	\$	54.98
PATTERSON, Scott/Dir.Program Manager	\$	87.10	1.0	\$	87.10
PEARSON, Lesley/Tchr.	\$	31.31	1.0	\$	31.31
PENMAN, Pete/Retir.Admin.-Hrly	\$	40.30	1.0	\$	40.30
PEREA, Norma/Acctng.Tech.	\$	32.98	1.0	\$	32.98
PEREZ III, Gregorio/Clk. Typ.II	\$	23.97	1.0	\$	23.97
PEREZ, Patricia/Spec.Ed. Tech.	\$	26.24	1.0	\$	26.24
PEREZ, Woodyln/Clk.Typ.III	\$	22.07	1.0	\$	22.07
PERRIN, Dana/Admin.Asst.II	\$	42.01	1.0	\$	42.01
PESHKOFF, Ruth/Dir.EE Srv.	\$	83.11	1.0	\$	83.11
PETERSON, Sharon/Sr. Sys. Ana.	\$	55.07	1.0	\$	55.07
PEZZOPANE, Carol/Ld. Constr. Manager	\$	45.94	1.0	\$	45.94
PHAM, Phuong/AP Tech	\$	28.36	1.0	\$	28.36
PHELPS, Randy/Senior Buyer	\$	43.92	1.0	\$	43.92
PHILLPOTT, Rebecca F./Policy Analyst I	\$	65.75	1.0	\$	65.75
PICKERING II, William/Bdgt Analyst	\$	42.01	2.0	\$	84.02
PILGRIM, Joanne/Contract Spec.	\$	45.94	1.0	\$	45.94
PINAROC,Linda/Senior Clk.	\$	24.98	1.0	\$	24.98
PISCOPO, Jennifer/Tchr.	\$	36.25	1.0	\$	36.25
PLEWAK, Betty/Management	\$	52.61	1.0	\$	52.61
POESCHEL, Julie/Clk Typ. III	\$	26.06	2.0	\$	52.12
POLICHAR, Dina/Ed. Research Spec.	\$	43.92	1.0	\$	43.92
PONS, Kathy/Sr.Systems Analyst	\$	52.61	1.0	\$	52.61
POOLE, Eileen/Mngr.Test Asses.	\$	62.74	1.0	\$	62.74
PORCHE, Michelle M./Mngr.Sup.Syst.	\$	59.79	1.0	\$	59.79
POTLER, Betty/Tchr.	\$	54.37	1.0	\$	54.37
PRAKASH, B.K./Prog.Manager II	\$	42.96	1.0	\$	42.96
PRESTON, Jeana/Mgr.Parent Envolv.	\$	69.05	1.0	\$	69.05
PROVINCE, Terry/Sr. Stock Clerk	\$	29.01	1.0	\$	29.01
PUENTESPINA, Lilibeth/Budget Analyst	\$	48.06	1.0	\$	48.06
QUEZADA, Carmen Q./Admin.Aide	\$	35.20	1.0	\$	35.20
RAINER, Joy/Spec.Ed.Asst.	\$	21.33	1.0	\$	21.33
RAINES, Robert/Assess/Evp M II	\$	72.32	1.0	\$	72.32
RAMIREZ, Gabriela/Clk.Typistist III	\$	23.00	1.0	\$	23.00
RAMOS, Anne/Admin. Aide	\$	33.70	1.0	\$	33.70
RAMOS, Julio/Project Mngr. III	\$	48.06	1.0	\$	48.06
RANGEL, Gloria/Per.Clk.I	\$	26.06	1.0	\$	26.06
RAYBURN, Gamy/Fiscal Contr Dir	\$	79.53	1.0	\$	79.53
RAYMOND, Pat/Pers Analyst	\$	48.06	1.0	\$	48.06
REED-PORTER, Cynthia/Comm.Liason	\$	36.78	1.0	\$	36.78
REIFMAN, Arthur/Sr. Psycho.	\$	57.66	1.0	\$	57.66
REILLY, Susan/Supv.Prog.Spec.	\$	46.11	1.0	\$	46.11
REINKE, Carol A./Clk.Typ.II	\$	22.07	1.0	\$	22.07
RESS, Jolene/Clk. Typist III	\$	23.97	1.0	\$	23.97
REXROAD, Denzel/Fac. Asst.	\$	29.01	1.0	\$	29.01

REYES, Pia/Oper.Spec.	\$	47.68	1.0	\$	47.68
REYNOLDS, Rick/Budget Director	\$	83.11	1.0	\$	83.11
RHEE, Daniel/Senior Clk	\$	24.98	1.0	\$	24.98
RICHIE, Kim/Tchr.	\$	29.52	1.0	\$	29.52
RICHIE, Priscilla/Clk.Typist III	\$	26.06	2.0	\$	52.12
RILEY, Glenda/Lead Mail Clk.	\$	24.98	1.0	\$	24.98
RIOS-NOGALES, Carlos/Educ.Researcher	\$	45.94	1.0	\$	45.94
RITTENBERG, Adam/Labor II	\$	26.65	1.0	\$	26.65
RODA, Richard F./Police Detective	\$	47.57	2.0	\$	95.14
RODE, Ron/Ed Res Spec	\$	48.06	1.0	\$	48.06
RODRIGUEZ, Estella/Clk. Typ.III	\$	24.98	1.0	\$	24.98
RODRIGUEZ, Josephine/Asst.Board of Ed.	\$	38.36	1.0	\$	38.36
RODRIQUEZ, Lupe/Info Clk	\$	28.36	1.0	\$	28.36
ROGERS, Michelle/Admin. Aide	\$	35.20	1.0	\$	35.20
ROGERS, Stacy/Opers. Spec.	\$	49.95	1.0	\$	49.95
ROJAS, Rosalinda/Clerk	\$	23.97	2.0	\$	47.94
ROLAND, Carol/Clk. Typ.III	\$	26.06	2.0	\$	52.12
ROMANI, Rose/Clerk	\$	30.89	2.0	\$	61.78
ROMERO, Jeffery/Bindery Worker	\$	18.07	1.0	\$	18.07
ROMERO, Myra/Clk. Typist II	\$	23.97	1.0	\$	23.97
ROOEI, Sami/Sec II	\$	25.53	1.0	\$	25.53
ROSS, Damon/Inv Clk	\$	27.22	2.0	\$	54.44
ROUZER, Alice/Clk.Typ.II	\$	23.97	1.0	\$	23.97
ROXAS, Lynn/Proj. Manager	\$	34.45	1.0	\$	34.45
RUCKER, Kristina/Acctg. Clk.	\$	23.00	1.0	\$	23.00
RUIZ, Lisa/Pers Clks I	\$	26.06	1.0	\$	26.06
RUIZ, Sofia/Clk.Typ.II	\$	24.98	1.0	\$	24.98
RUNG, Ann/Admin.Asst.I	\$	38.44	1.0	\$	38.44
RUNK, Doreen/Payrol Tech.-Hrly.	\$	22.14	2.0	\$	22.14
SAGE, Aimee/TC-MOD	\$	32.07	2.0	\$	64.14
SALCIDO, Bonnie/Buget Analyst	\$	57.87	1.0	\$	57.87
SALDIVAR, Leticia/Pers Test Spec	\$	32.27	1.0	\$	32.27
SALMON, Judy/Secr.	\$	26.62	1.0	\$	26.62
SANCHEZ, Gloria/Spec.Ed.Tech.	\$	26.24	1.0	\$	26.24
SARGENT, Valerie J./Budget Analyst	\$	48.06	1.0	\$	48.06
SARKIS, Karol/Pruch Srvs Sup	\$	62.75	1.0	\$	62.75
SAUNDERS, Kenneth/Supv Stock Clk	\$	34.57	1.0	\$	34.57
SCHMITT, Carol/Psychol.	\$	50.43	1.0	\$	50.43
SCHNEIDER, Georgiann/Tchr.	\$	36.37	2.0	\$	72.74
SCHNEIDER, Maria/Sec III	\$	31.58	1.0	\$	31.58
SCHNEIDER, Pat/Supv Budg Analy	\$	54.95	1.0	\$	54.95
SCHREINER, Leslie/Sr.Fin.Acct.	\$	43.92	1.0	\$	43.92
SCOTT, Adrienne/Spec Ed Bgt An	\$	33.70	1.0	\$	33.70
SCOTT, Lora/Sec II	\$	28.98	1.0	\$	28.98
SCOTT, Terry/Tchr.	\$	57.66	1.0	\$	57.66
SEAVER, Greg/Plumber	\$	46.00	1.0	\$	46.00
SHANNON, Elneda/Admin.Asst.	\$	38.59	2.0	\$	77.18
SHELDON, Lisa/Pper. Spec.	\$	49.95	1.0	\$	49.95
SHERMAN, Cynthia/Clk. Typ. III	\$	26.06	1.0	\$	26.06
SHIELDS, Elizabeth A./EE Bene.	\$	32.27	2.0	\$	64.54
SIMCOE, Patti/Senior Clk.	\$	24.98	1.0	\$	24.98
SIMINGTON JR, Clark/Sr.Inter.Auditor	\$	57.16	1.0	\$	57.16
SIMONOVICH, Allen/Stock Clerk	\$	23.51	1.0	\$	23.51
SIROS, Gerry/Time-Signal Tech.	\$	40.23	1.0	\$	40.23
SLIEFF, Deanna/Pupil Acct.Tech.	\$	30.89	1.0	\$	30.89
SLOAN, Karen/Clk.Typ.III	\$	26.06	1.0	\$	26.06
SMITH, Tiffany/Tchr.	\$	33.65	2.0	\$	67.30
SNYDER, Pamela K./	\$	52.61	1.0	\$	52.61
SOTO, Oscar/Budget Analyst	\$	43.92	1.0	\$	43.92
SOTO, Ricardo/Asst Gen Counsel	\$	69.05	2.0	\$	138.10
SPYKES, Renee/Supv.Adm.Asst.	\$	36.92	1.0	\$	36.92
STANFORD, Gary/Project Manager	\$	41.09	1.0	\$	41.09
STANLEY-MILLER, Billie/Payroll	\$	26.06	1.0	\$	26.06
STAPA, Dave/Energy Mngr.	\$	40.23	1.0	\$	40.23
STEEL, Renee/Budget Analyst	\$	48.06	1.0	\$	48.06
STEWART, Alice/Wk.Prod.Clk.	\$	24.98	1.0	\$	24.98
STOKES, John/Prog. Mngr.	\$	48.06	1.0	\$	48.06

STRICKLAND, Norma/Nurse	\$	44.23	2.0	\$	88.46
STRONG, Bob/Maint.-Elect.	\$	46.00	1.0	\$	46.00
SULLIVAN, Harry/ accts.Pay. Tech	\$	27.18	1.0	\$	27.18
SURBROOK, William R./Labor Spec.	\$	57.16	2.0	\$	114.32
SUYDAM, Dave/Asst Const Sup	\$	55.29	2.0	\$	110.58
TALMICH, Sharon/Secr. III	\$	31.58	2.0	\$	63.16
TARANGO, Christina/Clerk	\$	23.00	1.0	\$	23.00
TAUBE, Barbara J./Admin.Aide	\$	35.20	1.0	\$	35.20
TEEL, Kathryn/ClkTyp III	\$	26.06	1.0	\$	26.06
TERRY, Dina/Sp.Lang.Path.	\$	33.65	1.0	\$	33.65
TESCH, Zasmin/Secr. II	\$	28.98	1.0	\$	28.98
THARP, Ralph/Contract Admin.	\$	45.94	2.0	\$	91.88
THARP, Ralph/Contract Spec	\$	45.94	1.0	\$	45.94
THOMPSON, Estrella (Lally)/Secr.III	\$	33.70	1.0	\$	33.70
TIFFANY, Ellen M./Supv.Adm.Asst.II	\$	48.24	1.0	\$	48.24
TIPP, Pam/Admin. Asst. I	\$	38.44	1.0	\$	38.44
TISDALE, Barbara/Pup.Acctg.Tech.	\$	30.89	1.0	\$	30.89
TOLER, Alta/Acct Clk	\$	28.36	1.0	\$	28.36
TRAN, Kieu/Clk Typ I	\$	19.17	1.0	\$	19.17
TRAN, Phuong/Clk. Typ. I.	\$	19.17	1.0	\$	19.17
TRIPLETTE, Arthur/Plan Proj Supv	\$	64.93	2.0	\$	129.86
TROUSDALE, Linda/Tchr.	\$	56.30	1.0	\$	56.30
TURNER, Ruth/Application Coord.	\$	66.42	2.0	\$	132.84
USTICA, Gloria/Clk Typ III	\$	26.06	1.0	\$	26.06
VALVERDE, Nydia	\$	32.27	1.0	\$	32.27
VAN CLEAVE, Alice/Payroll Tech.	\$	29.60	1.0	\$	29.60
VANDIVER, Betty/Clerk	\$	43.13	2.0	\$	86.26
VAUGHT, Candy/M & O Adm Supv	\$	52.82	2.0	\$	105.64
VELA, Margarita/Adm Asst I	\$	36.78	1.0	\$	36.78
VERTIZ, Carlos/Sr. Carpet Mkr.	\$	36.83	1.0	\$	36.83
VESCO, Jeff/Pinner-Estimator	\$	43.98	1.0	\$	43.98
VILLARREAL, Vira/Legal spec	\$	47.68	2.0	\$	95.36
VILLEGAS, AnnaMarie/Fiscal Clk	\$	23.00	2.0	\$	46.00
VILLEGAS, Barbara/Fiscal Control Tech.	\$	32.27	1.0	\$	32.27
VIORATO, Josefina/Adm. Sec I	\$	36.70	1.0	\$	36.70
VO, Hieu/Clerk	\$	24.98	1.0	\$	24.98
VOORHEIS, Diana/Secr.	\$	24.48	1.0	\$	24.48
WADE, Barbara/Adm Aide	\$	26.06	1.0	\$	26.06
WADE, Joan/Supr.Admin.Asst.I	\$	38.59	1.0	\$	38.59
WAGNER, Carol/Tchr.	\$	36.42	1.0	\$	36.42
WAINES, Elaine/Comm. Asst.	\$	21.33	1.0	\$	21.33
WALKER, Cheryl/Secr. I	\$	25.53	1.0	\$	25.53
WALKER, William/Stock Clerk	\$	23.51	1.0	\$	23.51
WARD, Cheryl/Board Action Off	\$	54.54	1.0	\$	54.54
WARTHER, Margie/Payroll Tech.	\$	32.27	1.0	\$	32.27
WASSERBAUER, Cheryl/Mat.Tech.	\$	35.20	2.0	\$	70.40
WATERS, Courtney/Tchr.	\$	35.23	1.0	\$	35.23
WATTS, James/Dist Arch	\$	72.32	2.0	\$	144.64
WEBSTER, Evelyn/Fin Acct	\$	38.44	1.0	\$	38.44
WEEKLY, Linda/Senior Clerk	\$	26.06	1.0	\$	26.06
WEIDENBENNER, Marlene/Admin.Aide	\$	32.27	1.0	\$	32.27
WHITEHEAD, Joyce/Nurse	\$	31.90	1.0	\$	31.90
WHITEHURST-PAYNE, Sharon/Adm.-HR	\$	75.58	1.0	\$	75.58
WIKER, Steve/Wk. Prod. Clk.	\$	24.98	1.0	\$	24.98
WILKES, Larry/Rep Dis	\$	45.00	1.0	\$	45.00
WILLIAMS, Betty/Secr. III	\$	31.58	1.0	\$	31.58
WILLIAMS, Dorothy/Spec. Ed.	\$	21.36	1.0	\$	21.36
WILLIAMS, Jack/Workability Trainee-Hrly.	\$	7.45	1.0	\$	7.45
WILSON, Margaret O./Clk. Typist III	\$	24.98	1.0	\$	24.98
WILSON, Suzanne/Comm.Asst.	\$	21.33	1.0	\$	21.33
WISE, Diane/Sr Pers Clk	\$	26.06	1.0	\$	26.06
WOEHLER, Chris/Supv. Stock Clerk	\$	34.57	1.0	\$	34.57
WOEHLER, Genera/Senior Clerk	\$	28.36	1.0	\$	28.36
WOEHLER, Martha/Clk. Typ. III	\$	24.98	1.0	\$	24.98
WOLCOTT, Linda/Counselor	\$	57.85	1.0	\$	57.85
WOMACK, Dolores/Secr. II	\$	28.98	1.0	\$	28.98
WOODS, Allen/Stock Clerk	\$	26.65	1.0	\$	26.65

WRIGHT, Velvet/Supr.Admin.Asst.	\$	38.59	2.0	\$	77.18
YEATMAN, Dennis/Executive Dir.	\$	83.11	1.0	\$	83.11
YOUNT, Vicki/Admin. Aide	\$	29.60	1.0	\$	29.60
ZARBACK, Evelyn/Tchr.	\$	37.95	1.0	\$	37.95
ZICKERT, Peggy/Tchr.	\$	43.67	1.0	\$	43.67
ZUFELT, Agnes/Adm Asst I	\$	38.44	1.0	\$	38.44
ZUFELT, Natalie/Clk.Typ.I-Hrly.	\$	10.91	1.0	\$	10.91
ZWICKL, Norma/Clk. Typ. II	\$	23.97	2.0	\$	47.94

TOTAL HOURS:			706.0	\$	<u>27,965.51</u>
---------------------	--	--	--------------	-----------	-------------------------

Exhibit F



STEVE WESTLY
California State Controller

October 15, 2004

Mr. Alan D. Bersin
Superintendent of Public Instruction
San Diego Unified School District
4100 Normal Street
San Diego, CA 92103-2682

Dear Mr. Bersin:

The State Controller's Office audited the claims filed by San Diego Unified School District for costs of the legislatively mandated Emergency Procedures, Earthquake Procedures, and Disasters Program (Chapter 1659, Statutes of 1984) for the period of July 1, 2001, through June 30, 2003.

The district claimed \$1,409,854 for the mandated program. Our audit disclosed that \$206,646 is allowable and \$1,203,208 is unallowable. The unallowable costs occurred because the district claimed salaries and related benefits that were not supported with adequate documentation. The State paid the district \$583,905, which exceeds allowable costs claimed by \$377,259.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (COSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at COSM's website at www.csm.ca.gov (Guidebook link), and obtain IRC forms by telephone at (916) 323-3562 or by e-mail at csminfo@csm.ca.gov.

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

Sincerely,

A handwritten signature in cursive script that reads "Vincent P. Brown".

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/jj

cc: (see page 2)

Mr. Alan D. Bersin

-2-

October 15, 2004

cc: Arthur M. Palkowitz, Manager
Office of Resource Development
Financial Division
San Diego Unified School District
Jennifer Thompson
Legislative Financial Accountant
Mandated Cost Unit
San Diego Unified School District
Rudy Castruita, Ed.D., County Superintendent of Schools
San Diego County Office of Education
Scott Hannan, Director
School Fiscal Services Division
California Department of Education
Arlene Matsuura, Educational Consultant
School Fiscal Services Division
California Department of Education
Jeannie Oropeza, Program Budget Manager
Education Systems Unit
Department of Finance
Charles Pillsbury, School Apportionment Specialist
Department of Finance

Contents

Audit Report

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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by San Diego Unified School District for costs of the legislatively mandated Emergency Procedures, Earthquake Procedures, and Disasters Program (Chapter 1659, Statutes of 1984) for the period of July 1, 2001, through June 30, 2003. The last day of fieldwork was July 26, 2004.

The district claimed \$1,409,854 for the mandated program. Our audit disclosed that \$206,646 is allowable and \$1,203,208 is unallowable. The unallowable costs occurred because the district claimed salaries and related benefits that were not supported with adequate documentation. The State paid the district \$583,905, which exceeds allowable costs claimed by \$377,259.

Background

Chapter 1659, Statutes of 1984, requires school district governing boards to establish earthquake emergency procedures in each school building under their jurisdiction. In addition, the legislation requires that school district governing boards allow public agencies to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting public health and welfare. Furthermore, this law eliminated school districts' authority to recover direct costs from public agencies that use school facilities during local emergencies. On July 23, 1987, the Commission on State Mandates (COSM) ruled that Chapter 1659, Statutes of 1984, imposed a state mandate upon school districts reimbursable under *Government Code* Section 17561.

COSM adopted *Parameters and Guidelines* on March 23, 1989 (last amended on May 29, 2003), establishing the state mandate and defining criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions to assist school districts in claiming mandated program reimbursable costs.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Emergency Procedures, Earthquake Procedures, and Disasters Program for the period of July 1, 2001, through June 30, 2003.

Our audit scope included, but was not limited to, determining whether costs claimed were supported with appropriate source documents, not funded by another source, and not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. We did not audit the district's financial statements. Our scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, the auditor examined transactions, on a test basis, to determine whether the costs claimed were supported.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by *Government Auditing Standards*. However, the district declined our request.

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 Finding and Recommendation section of this report.

For the audit period, San Diego Unified School District claimed \$1,409,854 for Emergency Procedures, Earthquake Procedures, and Disasters Program costs. The audit disclosed that \$206,646 is allowable and \$1,203,208 is unallowable.

For fiscal year (FY) 2001-02, the State paid the district \$583,905. The audit disclosed that \$148,053 is allowable. The district should return \$435,852 to the State.

For FY 2002-03, the State made no payment. The audit disclosed that \$58,593 is allowable. The State will pay allowable costs claimed, contingent upon available appropriations.

Views of Responsible Officials

We issued a draft audit report on August 27, 2004. Arthur Palkowitz, Manager, Office of Resource Development, responded by letter dated September 23, 2004, disagreeing with the audit results. The final audit report includes the district's response as the attachment.

Restricted Use

This report is solely for the information and use of San Diego Unified School District, the San Diego 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, 2001, through June 30, 2003**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments ¹
<u>July 1, 2001, through June 30, 2002</u>			
Salaries and benefits	\$ 720,739	\$ 129,739	\$ (591,000)
Materials and supplies	6,806	6,806	—
Contracted services	7,000	7,000	—
Total direct costs	734,545	143,545	(591,000)
Indirect costs	23,065	4,508	(18,557)
Total program costs	<u>\$ 757,610</u>	148,053	<u>\$ (609,557)</u>
Less amount paid by the State		<u>(583,905)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (435,852)</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Salaries and benefits	\$ 637,294	\$ 56,983	\$ (580,311)
Materials and supplies	293	293	—
Contracted services	—	—	—
Total direct costs	637,587	57,276	(580,311)
Indirect costs	14,657	1,317	(13,340)
Total program costs	<u>\$ 652,244</u>	58,593	<u>\$ (593,651)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 58,593</u>	
<u>Summary: July 1, 2001, through June 30, 2003</u>			
Salaries and benefits	\$ 1,358,033	\$ 186,722	\$(1,171,311)
Materials and supplies	7,099	7,099	—
Contracted services	7,000	7,000	—
Total direct costs	1,372,132	200,821	(1,171,311)
Indirect costs	37,722	5,825	(31,897)
Total program costs	<u>\$ 1,409,854</u>	206,646	<u>\$(1,203,208)</u>
Less amount paid by the State		<u>(583,905)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (377,259)</u>	

¹ See the Finding and Recommendation section.

Finding and Recommendation

FINDING— Unallowable salaries, benefits, and related indirect costs

The district claimed \$1,171,311 in unallowable salary and benefit costs for the audit period. The related indirect costs total \$32,117. The audit adjustment is for the following reasons:

1. The district claimed \$1,127,211 in unallowable salary and benefit costs for school-site staff. Various school-site employees submitted time logs identifying actual time spent on mandate-related activities. The district used these time logs to calculate the mean time per position (i.e., principal/vice principal, teacher/librarian, secretary). For each position, the district projected the mean time to total district school-site employees. However, the district's methodology is not a valid statistical analysis. The projections are based on employees who submitted time logs rather than employees randomly selected. Thus, we concluded that these employees do not represent the population and the district cannot project the data to total school-site employees. We allowed only actual time that school-site employees documented on time logs. We also reported this finding in our audit of the district's FY 1996-97 and FY 1997-98 claims.
2. The district claimed \$107,907 for 1,685 hours of training that school police provided to principals and vice principals. The district provided training sign-in sheets that supported only \$85,493 for 1,335 hours. Therefore, \$22,414 claimed is unallowable.
3. The district claimed unallowable costs totaling \$10,177 for school police officer training. The district submitted employee declarations to support costs claimed. The declarations do not identify the name and classification of employees who attended training, the training date(s), and training location(s).
4. The district overstated productive hourly rates and thus claimed unallowable costs totaling \$6,798. The district calculated productive hourly rates using budgeted salary costs. We recalculated productive hourly rates using actual year-end salary expenditure data. In addition, the district used an average productive hourly rate for teachers and librarians, and clerks and instructional aides. We calculated weighted-average productive hourly rates for teachers and librarians, and clerks and instructional aides. The weighted-average rates account for the number of employees in each classification.
5. The district claimed unallowable school-site employee training costs totaling \$4,711. Training materials show that training topics included non-earthquake-related emergencies. Training records did not identify the portion of training time applicable to mandate-related activities.

The following table summarizes the audit adjustment:

	Fiscal Year		Total
	2001-02	2002-03	
Projected school site employee costs	\$ (557,692)	\$ (569,519)	\$(1,127,211)
Principal/Vice Principal training	(22,414)	—	(22,414)
Police Officer training	(5,137)	(5,040)	(10,177)
Productive hourly rates	(5,757)	(1,041)	(6,798)
School site employee training	—	(4,711)	(4,711)
Total direct costs	(591,000)	(580,311)	(1,171,311)
Indirect costs	(18,557)	(13,340)	(31,897)
Audit adjustment	<u>\$ (609,557)</u>	<u>\$ (593,651)</u>	<u>\$(1,203,208)</u>

Parameters and Guidelines states that only actual costs may be claimed. Actual costs must be traceable to and supported by source documents that show why the costs are valid, when the district incurred the costs, and how the costs relate to the reimbursable activities. Source documents are documents created at or near the same time the district incurs the actual cost. Evidence that corroborates source documents may include worksheets, system-generated cost allocation reports, purchase orders, contracts, agendas, training packets, and declarations. However, the district cannot substitute corroborating documents for source documents.

For salaries and benefits, *Parameters and Guidelines* requires the district to report each employee implementing the reimbursable activity by name, job classification, and productive hourly rate, and describe the specific activities performed and the hours devoted to each reimbursable activity. For training costs, *Parameters and Guidelines* requires districts to report each employee's name and job classification, and the training title, subject, purpose, dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed.

Recommendation

We recommend that the district maintain adequate documentation to support costs claimed in accordance with *Parameters and Guidelines*. In addition, we recommend that the district calculate productive hourly rates based on actual rather than budgeted costs.

District's Response

There can be no question that the school site staff performed the reimbursable activities. Each school site annually reviews and prepares or updates an emergency preparedness plan. The plans are prepared or reviewed and updated each year. Thus, the district provided sufficient documentation to prove that each school site performed activities of reviewing, preparing, and updating the emergency procedures required by the mandate.

The district's method of determining the actual costs of performing the mandated is reasonable. The district performed a statistical analysis of

the time logs provided by these sites in order to determine the actual time spent by all school site personnel on the mandate. The time claimed for each employee is less than the average and median times that are supported by the statistical analyses. However, the district's documents evidence that all school sites performed the reimbursable activities. Therefore, the statistical method used by the district to determine the actual costs of performing the reimbursable activities is reasonable and not excessive.

SCO's Comment

The finding and recommendation are unchanged. The district did not directly respond to items 2 through 5 of our audit finding.

The district used an unacceptable methodology to determine the actual costs of mandated activities that school site staff performed. The district performed an analysis from actual time logs that school site staff submitted. For FY 2001-02, the district claimed mandate-related time for principals/vice principals and teachers/librarians. For FY 2002-03, the district claimed mandate-related time for principals/vice principals, teachers/librarians, secretaries, and clerks. The following table shows the number of school site employees who submitted time logs versus total school site employees for each position:

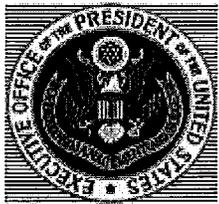
	FY 2001-02			FY 2002-03		
	Employees Submitting Time Logs	Total Employees	Percentage	Employees Submitting Time Logs	Total Employees	Percentage
Principals/Vice Principals	25	337	7.4%	12	333	3.6%
Teachers/Librarians	90	6,879	1.3%	28	6,698	0.4%
Secretaries	—	—	—	3	1,119	0.3%
Clerks	—	—	—	2	1,722	0.1%

The district states that it performed a statistical analysis of the time logs submitted to determine the actual time that all school site employees spent on mandated activities. However, the analysis does not meet the requirement for a statistical analysis because the district did not randomly select the school sites or employees. In addition, except for teachers/librarians in FY 2001-02, the sample sizes are not statistically valid based on a 95% confidence level and precision rate of +/-8%. The non-random samples and insufficient sample sizes prevent the district from projecting the sample results to total school site employees. Furthermore, the district states that it claimed less than the calculated average and median times for each employee. However, since the district did not perform a valid statistical analysis, it is also not valid to compare the analysis results to actual hours that the district claimed.

For most school site staff, the district did not provide documentation to support actual time that employees spent to perform mandated activities. Therefore, the salary, benefit, and related indirect costs claimed are not allowable.

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

Exhibit G



Office of Management and Budget

The Executive Office of the President



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[White House](#)

Site Search



Monday, November 8, 2004

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Information for Agencies

Circular No. A-87

Attachment B

SELECTED ITEMS OF COST

TABLE OF CONTENTS

1. Accounting
2. Advertising and public relations costs
3. Advisory councils
4. Alcoholic beverages
5. Audit services
6. Automatic electronic data processing
7. Bad debts
8. Bonding costs
9. Budgeting
10. Communications
11. Compensation for personnel services
 - a. General
 - b. Reasonableness
 - c. Unallowable costs
 - d. Fringe benefits
 - e. Pension plan costs
 - f. Post-retirement health benefits
 - g. Severance Pay
 - h. Support of salaries and wages
 - i. Donated services
12. Contingencies
13. Contributions and donations
14. Defense and prosecution of criminal and civil proceedings, and claims
15. Depreciation and use allowances
16. Disbursing service
17. Employee morale, health, and welfare costs
18. Entertainment
19. Equipment and other capital expenditures
20. Fines and penalties
21. Fund raising and investment management costs
22. Gains and losses on disposition of depreciable property and other capital a and substantial relocation of Federal programs.

6. Substitute systems for allocating salaries and wages to Federal awards may be used in place of activity reports. These systems are subject to approval if required by the cognizant agency. Such systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee effort.
 - (a) Substitute systems which use sampling methods (primarily for Aid to Families with Dependent Children (AFDC), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards including:
 - (i) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as provided in subsection (c);
 - (ii) The entire time period involved must be covered by the sample; and
 - (iii) The results must be statistically valid and applied to the period being sampled.
 - (b) Allocating charges for the sampled employees' supervisors, clerical and support staffs, based on the results of the sampled employees, will be acceptable.
 - (c) Less than full compliance with the statistical sampling standards noted in subsection (a) may be accepted by the cognizant agency if it concludes that the amounts to be allocated to Federal awards will be minimal, or if it concludes that the system proposed by the governmental unit will result in lower costs to Federal awards than a system which complies with the standards.

Exhibit H

COLLECTIVE NEGOTIATIONS CONTRACT

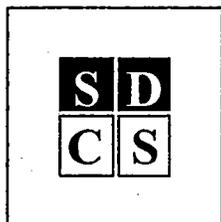
between the

BOARD OF EDUCATION

SAN DIEGO UNIFIED SCHOOL DISTRICT

and the

SAN DIEGO EDUCATION ASSOCIATION



July 1, 2003 through June 30, 2006

Section 11.8: SITE ADMINISTRATOR ABSENCE

In each elementary school, whenever the site administrator(s) is/are not on the school site, the District will provide for the safety of the pupils and unit members by designating an on-site certificated person as "head teacher" to serve in the absence of the administrator(s). When the site administrator(s) is/are to be away from the site for four (4) instructional hours or more during a school day, substitute time for the "head teacher" may be requested by the principal based upon the school's unique needs. The District will, to the extent budgeted funds are available, provide a visiting teacher for the "head teacher."

Section 11.9: DISTRICT EMERGENCY PROCEDURES

During the first month of school, principals and supervisors will annually inform all unit members of the location of district Emergency Procedures relating to assault and/or battery, insults, upbraidings, threats, child abuse, molestations, natural disasters and suicide threats. Each site supervisor shall discuss with unit members any changes in these procedures, as well as on-site work rules.

Section 11.10: PHYSICAL THREAT OR ASSAULT/BATTERY

- 11.10.1. Unit members shall immediately report to their supervisors all threats of physical harm or cases of assault and/or battery suffered by them in connection with their employment.
- 11.10.2. Any student who has caused, attempted to cause, or threatened to cause physical injury to a unit member or who violates the district Zero Tolerance Policy shall be suspended, expelled or otherwise disciplined in accordance with district student discipline or Zero Tolerance procedures.
- 11.10.3. The supervisor and other district personnel with assigned responsibilities shall take appropriate action and shall inform the unit member affected of the action taken. The appropriate actions shall be specified in a district emergency procedure that defines the actions to be taken and fixes the responsibility for the actions.
- 11.10.4. Site administrators shall notify unit members of students assigned to their classrooms who have been convicted of serious offenses and/or have been formally suspended at other schools as soon as such information becomes available.
- 11.10.5. The requirements of Section 11.10 shall be brought to the attention of unit members in each school at the beginning of each school year.

Section 11.11: PUPIL TRANSPORTATION

No classroom unit member may be required to transport students in a privately-owned vehicle. Any activity to which a unit member transports students in the unit member's private automobile must be approved by the principal. The District's general liability insurance shall cover the employee while acting within the scope of his/her employment including the transportation of students. The limit of the District's liability when an employee uses his/her own car shall be as follows:

- 11.11.1. The District's insurance coverage shall take effect only after the owner's insurance company, as the prime carrier, has paid.
- 11.11.2. If the unit member is driving his/her car and is found negligent in the event of an accident with injury, district insurance shall cover the medical expenses for the occupants of the

Exhibit I

DECLARATION OF WILLIAM SURBROOK

SAN DIEGO UNIFIED SCHOOL DISTRICT

IN RE INCORRECT REDUCTION CLAIM ON:
Chapter 1659, Statutes of 1984; *Emergency Procedures*
For Fiscal Years 2001-2002 and 2002-2003
By the San Diego Unified School District, Claimant

I, William Surbrook, make the following declaration and statement:

I am the Director of Labor Relations of the Human Resource Division, for the San Diego Unified School District (the "District"). I declare that the Collective Negotiations Contract between the Board of Education, San Diego Unified School District and the San Diego Education Association dated July 1, 2003 through June 30, 2006 is the true and correct copy of agreement.

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

EXECUTED April 8, 2005 in San Diego, California.



William Surbrook, Director of Labor Relations
Human Resources, San Diego Unified School District

Exhibit J



SAN DIEGO CITY SCHOOLS

EUGENE BRUCKER EDUCATION CENTER
4100 Normal Street, San Diego, CA 92103-8363

(619) 725-7785
Fax (619) 725-7564

OFFICE OF RESOURCE DEVELOPMENT
apalkowitz@sandi.net

September 23, 2004

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

Dear Mr. Spano:

**SUBJECT: EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND
DISASTERS PROGRAM DRAFT AUDIT REPORT, CHAPTER 1659/84**

This letter is in response to the August 2004 Draft Audit Report. The State Controller's office performed an audit of San Diego Unified's Emergency Procedures, Earthquake Procedures, and Disaster Programs claims for fiscal years 2001/2002 and 2002/2003. The District objects to *Findings 1*.

There can be no question that the school site staff performed the reimbursable activities. Each school site annually reviews and prepares or updates an emergency preparedness plan. The plans are prepared or reviewed and updated each year. Thus, the district provided sufficient documentation to prove that each school site performed activities of reviewing, preparing, and updating the emergency procedures required by the mandate.

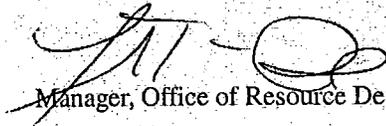
The district's method of determining the actual costs of performing the mandated is reasonable. The district performed a statistical analysis of the time logs provided by these sites in order to determine the actual time spent by all school site personnel on the mandate. The time claimed for each employee is less than the average and median times that are supported by the statistical analyses. However, the district's documents evidence that all school sites performed the reimbursable activities. Therefore, the statistical method used by the district to determine the actual costs of performing the reimbursable activities is reasonable and not excessive.

"The mission of San Diego City Schools is to improve student achievement
by supporting teaching and learning in the classroom."

Jim L. Spano
September 23, 2004
Page 2

Please correct the draft audit report to find that the costs claimed by the district relating to *Findings I* are approved as claimed. If you need any further information, or would like to meet to resolve this matter, I can be reached at (619) 725-7785.

Sincerely,



Manager, Office of Resource Development

AMP/mg

PROOF OF SERVICE

RE: *Incorrect Reduction Claim-Emergency Procedures (FY 2001-2002; 2002-2003)*
Chapter 1659, Statutes of 1984

I am employed in the County of San Diego, State of California. I am over 18 years of age and not a party to the within entitled action; my business address is 4100 Normal Street, Room 3209, San Diego, California 92103.

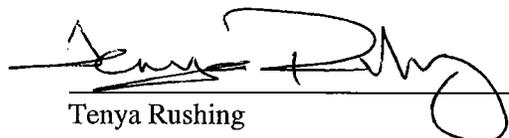
On April 12, 2005, I served the foregoing document(s) described as: **Incorrect Reduction Claim**

On the person/parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope(s) with postage thereon fully prepaid in the United States Mail at San Diego, California, with first-class postage thereon fully prepaid.

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

I declare, under penalty of perjury under the laws of the State of California that the above is true and correct.

Executed on April 12, 2005 in San Diego, California.


Tenya Rushing

