



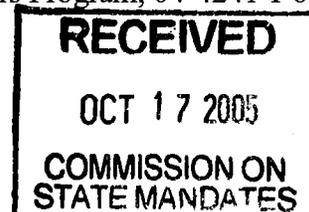
STEVE WESTLY
California State Controller

October 11, 2005

Nancy Patton, Asst. Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Arthur M. Palkowitz
San Diego City Schools
4100 Normal Street, Room 3159
San Diego, CA 92103

Re: Incorrect Reduction Claim
Emergency Procedures, Earthquake Procedures and Disasters Program, 04-4241-I-01
San Diego Unified School District, Claimant
Statutes 1984, Chapter 1659
Fiscal Years 2001-2002 and 2002-2003



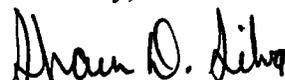
Dear Ms. Patton and Mr. Palkowitz:

This letter constitutes the response of the Controller's Office to the Incorrect Reduction Claim of San Diego Unified School District. Enclosed are the required copies of supporting documentation along with the Division of Audits' response to the IRC (See Tab 2). A proof of service is also included as required by regulation.

The primary problem found by the auditors was the haphazard nature of the "time study" conducted by the District. Instead of randomly selecting a sample, the district engaged in statistical analysis by default, using data only from those who chose to submit it. In addition, several inconsistent and unsupported adjustments were made to the data. For a more complete discussion, see Tab 2 of the Controller's Office response.

Since the claims were not supported by source documentation or a valid time study, the adjustments made by the Division of Audits were appropriate, and the IRC should be rejected.

Sincerely,


SHAWN SILVA

Staff Counsel

SDS/ac
Enclosures

cc: Jim Spano
Ginny Brummels

1 **PROOF OF SERVICE**

2 I am employed in the County of Sacramento, State of California. At the time of service, I was at least 18
3 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the
4 within action. My business address is 300 Capitol Mall, Suite 1850, Sacramento, CA 95814.

4 On October 13, 2005, I served the foregoing document entitled:

5 **SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR**
6 **SAN DIEGO UNIFIED SCHOOL DISTRICT, 04-4241-I-01**

7 on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope,
8 addressed as follows:

8 Nancy Patton, Asst. Executive Director
9 Commission on State Mandates
9 980 Ninth Street, Suite 300
10 Sacramento, CA 95814
10 (*original & 2 copies*)

Arthur M. Palkowitz
San Diego City Schools
4100 Normal Street, Room 3159
San Diego, CA 92103

11 **BY MAIL**

12 I placed the envelope for collection and processing for mailing following this business's ordinary practice with
13 which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited
14 in the ordinary course of business with the United States Postal Service.

14 **BY PERSONAL SERVICE**

I caused to be delivered by hand to the above-listed addressees.

15 **BY OVERNIGHT MAIL/COURIER**

16 To expedite the delivery of the above-named document, said document was sent via overnight courier for next day
17 delivery to the above-listed party.

17 **BY FACSIMILE TRANSMISSION**

18 In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed
19 party.

19 I declare that I am employed in the office of a member of the bar of this court at whose direction the
20 service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and
21 correct.

21 Executed on October 13, 2005, at Sacramento, California.

22
23 
24 Amber A. Camarena

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**RESPONSE BY
THE STATE CONTROLLER'S
OFFICE
TO
THE INCORRECT REDUCTION
CLAIM (IRC)
BY
SAN DIEGO UNIFIED SCHOOL
DISTRICT**

**Emergency Procedures, Earthquake
Procedures, and Disasters Program**

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
SAN DIEGO UNIFIED SCHOOL DISTRICT
Emergency Procedures, Earthquake Procedures, and Disasters Program**

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SCO RESPONSE
TO
DISTRICT COMMENTS

TAB 1

1 **OFFICE OF THE STATE CONTROLLER**

2 300 Capitol Mall, Suite 1850

3 Sacramento, CA 94250

4 Telephone No.: (916) 445-6854

5 BEFORE THE

6 COMMISSION ON STATE MANDATES

7 STATE OF CALIFORNIA

8
9
10 INCORRECT REDUCTION CLAIM ON:

11 *Emergency Procedures, Earthquake*
12 *Procedures, and Disasters Program*

13 Chapter 1659, Statutes of 1984

14 SAN DIEGO UNIFIED SCHOOL DISTRICT,
15 Claimant

No.: CSM 04-4241-I-01

AFFIDAVIT OF BUREAU CHIEF

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

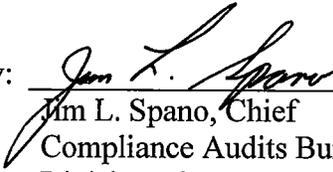
- 17 1) I am employee of the State Controller's Office and am over the age of 18 years.
- 18 2) I am currently employed as a bureau chief, and have been so for the past five years and
19 eight months. Before that, I was employed as an audit manager for two years and three
20 months.
- 21 3) I am a California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

1 7) A field audit of the claims for fiscal year 2001-02 and fiscal year 2002-03 commenced
2 on March 8, 2004, and ended on July 26, 2004.

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

6 Date: June 30, 2005

7 OFFICE OF THE STATE CONTROLLER

8
9 By: 
10 Jim L. Spano, Chief
11 Compliance Audits Bureau
12 Division of Audits
13 State Controller's Office
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TAB 2

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM BY
SAN DIEGO UNIFIED SCHOOL DISTRICT
For Fiscal Years 2001-02 and 2002-03**

**Chapter 1659, Statutes of 1984
Emergency Procedures, Earthquake Procedures, and Disasters Program**

SUMMARY

The following is the State Controller's Office (SCO) response to the Incorrect Reduction Claim that the San Diego Unified School District (the district) submitted on March 21, 2005. The SCO audited the claims that the district filed for costs of the legislatively mandated Emergency Procedures, Earthquake Procedures, and Disasters Program for the period of July 1, 2001, through June 30, 2003 (fiscal year [FY] 2001-02 and FY 2002-03). The SCO issued its final report on October 15, 2004 (**Exhibit F**).

The district submitted reimbursement claims totaling \$1,409,854—\$757,610 for FY 2001-02 (**Exhibit D**) and \$652,244 for FY 2002-03 (**Exhibit E**). Subsequently, the SCO performed an audit for the period of July 1, 2001, through June 30, 2003, and determined 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. The following table summarizes the audit results.

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable Per Audit</u>	<u>Audit Adjustments</u>
<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		(583,905)	
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>Cost Elements</u>	<u>Costs Claimed</u>	<u>Allowable Costs</u>	<u>Adjustment</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		(583,905)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (377,259)</u>	

The district believes that it provided documentation adequately substantiating claimed costs.

I. SCO REBUTTAL TO STATEMENT OF DISPUTE— CLARIFICATION OF REIMBURSABLE ACTIVITIES

Parameters and Guidelines

On March 23, 1989, the Commission on State Mandates (Commission) adopted *Parameters and Guidelines* for Chapter 1659, Statutes of 1984 (**Exhibit A**). On February 28, 1991, the Commission adopted amended *Parameters and Guidelines* for Chapter 1659, Statutes of 1984 (**Exhibit B**). The amended *Parameters and Guidelines* deleted one reimbursable activity (time spent by district teachers in providing instructions on earthquake emergency procedures) and added one reimbursable activity (costs of consultants who provided earthquake emergency procedures instruction to other employees and students). On May 29, 2003, the Commission adopted amended *Parameters and Guidelines* for Chapter 1659, Statutes of 1984 (**Tab 3**). *Parameters and Guidelines* (amended May 29, 2003) clarified that the program includes only preparation of earthquake disaster plans; it also specified earthquake emergency procedure system requirements, clarified supporting documentation requirements, and made various other technical amendments. *Parameters and Guidelines* (amended May 29, 2003) specifically state that the amendments are effective for reimbursement claims filed for FY 2000-01 through FY 2002-03.

Section I, Summary of the Mandate, of *Parameters and Guidelines* (amended May 29, 2003) states that Chapter 1659, Statutes of 1984, “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 system in each school building under its jurisdiction.” The legislation also states 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.” In addition, the legislation eliminated the school districts’ authority to recover direct costs from public agencies that use school facilities during local emergencies.

Section IV of *Parameters and Guidelines* (amended May 29, 2003) identifies documentation requirements and reimbursable activities as follows.

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. . . . Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

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

For each eligible school district and county office of education, the following activities are reimbursable:

A. Earthquake Emergency Procedure System

1. One-Time Activities

- a. Developing and establishing a district earthquake emergency procedure system that shall include all of the following:
 - A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staff.
 - A drop procedure.
 - Protective measures to be taken before, during, and following an earthquake.
 - A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.

2. On-Going Activities

- a. Updating the district earthquake emergency procedure system as to those activities identified in 1.a. above, including the training program.
- b. Employees reviewing the requirements of the Earthquake Emergency Procedure System program and attending training meetings to receive instruction.
- c. Employees preparing to conduct training sessions. However, in-classroom teacher time spent on the instruction of students on the earthquake emergency procedure system is not reimbursable.

B. Mass Care And Welfare Shelters – Earthquake And Other Disasters

1. On-Going Activities

- a. Secure and supervise facilities 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. Maintain and clean-up district facilities during the emergency or after for the purpose of making the facility ready for normal operation.
- c. Utility costs incurred by the district directly related to the usage of district facilities for Mass Care and Welfare Shelters.

The district claimed only costs relating to its Earthquake Emergency Procedure System. The district did not claim any costs for Mass Care and Welfare Shelters.

Section V of *Parameters and Guidelines* (amended May 29, 2003) describes the claim preparation process as follows.

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

1. Salaries and Benefits

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

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities.

Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1., Salaries and Benefits. . . .

SCO Claiming Instructions

In 1993, the SCO first issued its claiming instructions for Chapter 1659, Statutes of 1984. SCO revised the original claiming instructions in 1995, 1996 (**Exhibit C**), 1998, and 2003 (**Tab 4**). The claiming instructions issued in 2003 apply to claims filed in fiscal years 2000-01 through 2002-03. The claiming instructions issued in 2003 reference *Parameters and Guidelines* (amended May 29, 2003) regarding reimbursement of claims.

II. THE DISTRICT DID NOT SUBMIT ADEQUATE DOCUMENTATION TO SUBSTANTIATE SALARY AND BENEFIT COSTS CLAIMED FOR THE MANDATED PROGRAM

Issue 1

The district's Incorrect Reduction Claim contests item 1 of the SCO's audit finding in the final audit report issued October 15, 2004. The district has not contested items 2 through 5 of the audit finding. In item 1 of the audit finding, the SCO concluded that the district claimed unallowable salary and benefit costs totaling \$1,127,211. The related indirect costs total \$30,611. The district believes it used a valid methodology to determine the actual salary and benefit costs attributable to mandated activities.

SCO Analysis:

Item 1 of SCO's audit finding addresses the following salary and benefit costs that the district claimed.

	<u>Hourly Rate</u>	<u>Hours Worked</u>	<u>Salary and Benefit Costs</u>
<u>School Site Personnel</u>			
<u>Fiscal Year 2001-02</u>			
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.			
Principals and Vice Principals (337 positions @ 11.86 hours)	\$ 64.04	3,996.82	\$ 255,956
Teachers and Librarians (6,879 positions @ 1.07 hours)	\$ 46.19	7,360.41	<u>339,978</u>
Total			<u>\$ 595,934</u>
<u>Fiscal Year 2002-03</u>			
Updating system:			
Principals and Vice Principals (333.16 positions @ 5.88 hours)	\$ 69.90	1,957.32	\$ 136,816
Teacher and Librarians (935 positions @ 1.57 hours)	\$ 47.09	1,469.29	69,189
Secretaries (1,118.88 positions @ 3.17 hours)	\$ 31.04	3,543.12	109,979
Clerks/Aides (1,721.57 positions @ 3 hours)	\$ 22.97	5,164.71	<u>118,633</u>
Subtotal			<u>434,617</u>
Employee training:			
Principals and Vice Principals (333.16 positions @ 0.35 hours)	\$ 69.90	101.80	\$ 7,116
Teacher and Librarians (6698.04 positions @ 0.57 hours)	\$ 47.09	3,019.70	142,198
Counselors (102.75 positions @ 0.75 hours)	\$ 47.84	61.25	<u>2,930</u>
Subtotal			<u>\$ 152,244</u>
Total			<u>\$ 586,861</u>

During the audit, the SCO auditor requested that the district provide time records or time logs that substantiate the employees and hours claimed. The district provided time records for a few employees and the district's "Statistical Analysis – School's Time and Assigned Positions" for each fiscal year to support costs claimed. In its FY 2002-03 mandated cost claim, the district incorrectly identified the mean time that it calculated for all employee classifications shown. However, the district calculated the total hours using the correct mean time shown in the district's "Statistical Analysis." The district provided the following information in its "Statistical Analysis" to support employee hours claimed.

	<u>Principals and Vice Principals</u>	<u>Teachers and Librarians</u>	<u>Secretaries</u>	<u>Clerks and Aides</u>	<u>Counselors</u>
<u>FY 2001-02</u>					
Prepare earthquake emergency disaster plans and procedures. Provide training to employees in earthquake and disaster procedures.					
Mandated hours reported by employees	296.42	95.86	-	-	-
Number of employees who submitted time records	+ <u>25</u>	+ <u>90</u>	+ <u>-</u>	+ <u>-</u>	+ <u>-</u>
Average hours per employee	11.86	1.07	-	-	-
Total number of district employees	x <u>337.00</u>	x <u>6,878.89</u>	x <u>-</u>	x <u>-</u>	x <u>-</u>
Total hours claimed	<u>3,996.82</u>	<u>7,360.41</u>	<u>-</u>	<u>-</u>	<u>-</u>

FY 2002-03

Updating system:

Mandated hours reported by employees	70.50	44.00	9.50	6.00	-
Number of employees who submitted time records	+ <u>12</u>	+ <u>28</u>	+ <u>3</u>	+ <u>2</u>	+ <u>-</u>
Average hours per employee	5.88	1.57	3.17	3.00	-
Total number of district employees	x <u>333.16</u>	x <u>935.00</u>	x <u>1,118.88</u>	x <u>1,721.57</u>	x <u>-</u>
Total hours claimed	<u>1,957.32</u>	<u>1,469.29</u>	<u>3,543.12</u>	<u>5,164.71</u>	<u>-</u>

Employee training:

Mandated hours reported by employees	2.75	81.15	-	-	7.75
Number of employees who submitted time records	+ <u>9</u>	+ <u>180</u>	+ <u>-</u>	+ <u>-</u>	+ <u>13</u>
Average hours per employee	0.31	0.45	-	-	0.60
Total number of district employees	x <u>333.16</u>	x <u>6,698.04</u>	x <u>-</u>	x <u>-</u>	x <u>102.75</u>
Total hours claimed	<u>101.80</u>	<u>3,019.70</u>	<u>-</u>	<u>-</u>	<u>61.25</u>

The district accumulated the above data from time records that various school-site employees submitted. The district used these time logs to calculate the mean time per position. For each position, the district projected the mean time to total district school-site employees (authorized positions plus or minus excess or vacant positions). The following table shows the number of school site employees who submitted time logs versus total school site employees for each classification.

	<u>Employees who submitted time logs</u>	<u>Total employees</u>	<u>Percentage</u>
<u>FY 2001-02</u>			
Principals / Vice Principals	25	337	7.4%
Teachers / Librarians	90	6,879	1.3%
<u>FY 2002-03</u>			
Updating system:			
Principals / Vice Principals	12	333	3.6%
Teachers / Librarians	28	935	3.0%
Secretaries	3	1,119	0.3%
Clerks / Aides	2	1,722	0.1%
Employee training:			
Principals / Vice Principals	9	333	2.7%
Teachers / Librarians	180	6,698	2.7%
Counselors	13	103	12.6%

The district stated 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 district's methodology does not constitute a valid statistical analysis. The projections are based on employees who submitted time logs rather than on randomly selected employees. The district provided no documentation to show that the data submitted was statistically valid regarding sample size and sample selection. Thus, we concluded that the employees are not representative of the population and the district cannot project the data to total school site employees.

In addition, the district made several arbitrary adjustments while evaluating the data that employees submitted. The district did not provide any documentation to show that these adjustments were statistically valid. These adjustments included the following:

Fiscal Year 2001-02

- The district evaluated data submitted by 32 schools. However, if a school did not report any time spent by a particular employee classification, the district excluded that school in calculating average time per employee.
- The district excluded what it referred to as the "highest and lowest" reporting schools. However, the schools excluded did not represent those schools that reported the highest and lowest number of hours per employee. For principals and vice principals, the district excluded a school that reported 20.5 hours per employee as the "highest reporting school," and excluded a school that reported 1.5 hours per employee as the "lowest reporting school." However, the time logs submitted include a school that reported 57 hours per employee, and a school that reported 1 hour per employee.

Fiscal Year 2002-03

- The district evaluated data submitted by 18 schools. However, if a school did not report any time spent by a particular employee classification, the district excluded that school in calculating average time per employee.

- For the activity of updating the system, the district inconsistently analyzed the different employee classifications. The district excluded “unusually high” reporting schools from its analysis of teachers/librarians, secretaries, and clerks/aides. However, the district did not exclude any schools that reported principal/vice principal time, although time reported varied from 1 hour per employee to 12.5 hours per employee.
- For the activity of updating the system, the district calculated total teacher/librarian costs by assuming that each school assigns five teacher/librarians who work equally on the school’s safety plan team. However, of the district’s 185 schools, only 4 submitted time logs from teacher/librarians for time spent updating the system. Two of these schools submitted time logs from only one teacher/librarian. The district excluded these schools from its analysis as “unusually high reporting schools.” The remaining two schools submitted time logs for 4 teacher/librarians and 24 teacher/librarians, respectively. The district did not explain why the data submitted varies from its assumption of five teacher/librarians per school.

District’s Response

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.

²The 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.

SCO’s Comment

The district states that it performed a random moment sampling (RMS) test and contends that the federal government approved the district’s method of determining the actual costs of mandated activities. However, the district did not perform an RMS test. An RMS test intercepts workers at random “time moments” and records what program and activity they are engaged in at that moment. The district did not provide documentation of an RMS plan. Instead, the district collected time logs from various employees that showed actual time spent to perform an activity. The district confirms that it did not determine which school sites were to submit time logs. However, it is the district’s responsibility to develop the sampling plan and show that the sample is statistically valid.

Furthermore, the district provided no evidence that its purported RMS methodology is federally approved for mandated program claims or the district’s cost allocation plan. The California Department of Education’s *California School Accounting Manual* (CSAM), 2003 Edition, Part II, Section 301, (Tab 5) states, in part:

Note, however, that the level of documentation needed for program cost accounting may not be sufficient for all purposes; a more detailed level of documentation may be necessary for other purposes, such as dividing salaries between resources (see Documenting Salaries and Wages Charged to State Programs in Procedure 407, Part I of CSAM) or identifying costs for mandated cost claims [emphasis added].

CSAM does not identify RMS as a federally approved sampling method. CSAM Part 1, Procedure 407 – Documenting Salaries and Wages (Tab 5) states:

Whenever an employee works in more than one categorical program or cost objective . . . the employee's salary must be supported by a PAR [personnel activity report] . . . OMB Circular A-87 allows for substitute systems which use sampling methods that meet statistical sampling standards for allocating salary and wages to be used in place of a PAR. . . . The United States Department of Education (USDE) has approved a substitute sampling system for time accounting for federal programs for the LEAs [local education agencies] in California. . . . Under the substitute system approved for California, PARs may be required less frequently. Specifically, the approved substitute system allows LEAs to collect PARs from employees every fourth month (three times a year). The information from the PARs is used to estimate the percentage of time employees would spend on various federal programs in the next three months and reconcile the federal timekeeping estimates from the previous three months. . . .

District's Response

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.

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 1.9, 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."

SCO's Comment

The district's Collective Negotiations Contract does not document that the district performed any mandate-related activities. The contract provision only states that the district will notify employees of the emergency procedure plan's location and update employees on any procedural changes. The plan covers all types of emergency situations, not just earthquake procedures. Thus, emergency plan updates, if any, are not necessarily earthquake-related.

Furthermore, the district's time records raise substantial doubt that school site employees performed mandate-related activities to update the system. The district contends that each school has five teacher/librarians who perform mandate-related activities as part of the school's safety plan team. However, of the district's 185 school sites, only 4 school sites submitted time logs that show mandate-related time spent updating the emergency system.

District's Comment

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.

SCO's Comment

The district did not provide adequate documentation to support salary and benefit costs claimed in accordance with *Parameters and Guidelines*. The district did not provide any documentation to show that it conducted a valid statistical analysis of time logs that employees submitted. In addition, neither the California Department of Education nor the United States Department of Education approved the district's purported use of an RMS plan.

District Response

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

SCO's Response

The audit adjustment is not contrary to the evidence and is not arbitrary, capricious, or contrary to law. *Parameters and Guidelines* (amended May 29, 2003) (**Tab 3**) states:

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

Parameters and Guidelines (amended May 29, 2003) requires the district to claim salary and benefit costs by reporting by name, job classification, and productive hourly rate each employee who implements the reimbursable activities. Districts must describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity. To claim training costs, districts are further required to provide the title, subject, purpose, dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion may be claimed. In addition, *Parameters and Guidelines* (amended May 29, 2003) does not provide districts an option to claim salary and benefit costs based on time studies.

Government Code Section 17561(d) states that the Controller may audit the records of any district to verify the actual amount of the mandated costs and reduce any claim considered excessive or unreasonable.

The district claimed projected salary and benefit costs based on an analysis of time logs that employees submitted. The district did not provide documentation to show that its analysis was statistically valid.

Furthermore, even if the Commission on State Mandates (COSM) accepts employee hours that the district claimed, the amount of \$1,127,211 is not fully reimbursable. Our audit finding disclosed that the district overstated productive hourly rates claimed. The district did not contest this issue. If COSM overturns the audit finding related to projected school site employee costs, the additional allowable salary and benefit costs total \$1,067,973 (\$530,446 in FY 2001-02 and \$537,527 in FY 2002-03). The additional allowable indirect costs total \$29,019 (\$16,656 in FY 2001-02 and \$12,363 in FY 2002-03).

III. CONCLUSION

The State Controller's Office audited the claims filed by the 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 \$1,127,211 in unallowable salary and benefit costs for school-site employees. The district used time logs that various employees submitted to calculate a mean time for each employee classification. In some cases, the district combined two employee classifications for purposes of its analysis. The district projected the mean time to total district school-site employees.

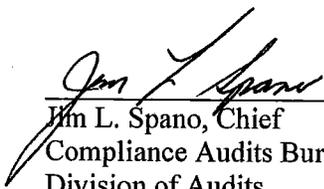
The district's methodology does not constitute a valid statistical analysis. The district based its projections on employees who submitted time logs rather than on randomly selected employees. Also, the district provided no documentation to show that the sample size was statistically valid for each employee classification. In addition, the data that school sites submitted suggests that not all school sites had reportable time related to mandated activities. Furthermore, the district provided no documentation that shows the California Department of Education or the United States Department of Education approved the district's methodology for calculating mandate-related salary and benefit costs.

In conclusion, the Commission on State Mandates should find that: (1) the SCO correctly reduced the district's FY 2001-02 claim by \$609,557; and (2) the SCO correctly reduced the district's FY 2002-03 claim by \$593,651.

IV. CERTIFICATION

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

Executed on June 30, 2005, at Sacramento, California, by:



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

TAB 3

Adopted: March 23, 1989
Amended: February 28, 1991
Amended: May 29, 2003

PARAMETERS AND GUIDELINES AMENDMENT

Education Code Sections 35295, 35296, 35297, 40041.5 and 40042
Statutes of 1984, Chapter 1659

Emergency Procedures, Earthquake Procedures, and Disasters
Effective For Reimbursement Claims Filed Through 2002-2003 Fiscal Year

I. SUMMARY OF THE MANDATE

Statutes 1984, chapter 1659 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 system in each school building under its jurisdiction.

Statutes 1984, chapter 1659 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.

On July 23, 1987, the Commission on State Mandates (Commission) found that Education Code sections 35295, 35296, and 35297 constitute a reimbursable state-mandated program upon school districts and county offices of education within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

Government Code section 17557, prior to its amendment by Statutes 1998, chapter 681, stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed on November 26, 1986. Statutes 1984, chapter 1659, became effective January 1, 1985. 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 Government

Code section 17561, subdivision (d)(3), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions.

Section 1183.2(c) of the Commission's regulations state that a parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year. The SCO filed this request to amend the parameters and guidelines on September 19, 2001. Therefore, these amendments will apply to claims filed in fiscal year 2000-2001 through 2002-2003. Reimbursement claims (including estimated claims) filed for fiscal years 2003-2004 and beyond must be filed under the combined set of parameters and guidelines for *Comprehensive School Safety Plans and Emergency Procedures, Earthquake Procedures, and Disasters*.

For initial claims and annual claims filed prior to September 30, 2002, including amendments thereof, 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. For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

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

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

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

For each eligible school district and county office of education, the following activities are reimbursable:

A. Earthquake Emergency Procedure System

1. One-Time Activities

- a. Developing and establishing a district earthquake emergency procedure system that shall include all of the following:
 - A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of students and staffs.
 - A drop procedure.¹
 - Protective measures to be taken before, during, and following an earthquake.
 - A program to ensure that the students and that both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system. (Ed. Code, §35297.)

2. On-Going Activities

- a. Updating the district earthquake emergency procedure system as to those activities identified in 1.a. above, including the training program.
- b. Employees reviewing the requirements of the Earthquake Emergency Procedure System program and attending training meetings to receive instruction.
- c. Employees preparing to conduct training sessions. However, in-classroom teacher time spent on the instruction of students on the earthquake emergency procedure system is not reimbursable.

B. Mass Care And Welfare Shelters – Earthquake And Other Disasters

1. On Going Activities

- a. Secure and supervise facilities 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. 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.

¹ As used in this article, “drop procedure” means an activity whereby each student and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools. (Ed. Code, § 35297.)

V. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and identify each of the following cost elements to each reimbursable activity identified in Section IV of this document.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets and Equipment

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

5. Travel

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

6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities.

Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A 1, Salaries and Benefits, and A 2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A 3, Contracted Services.

Provide the title, subject, and purpose (related to the mandate of the training session), dates attended and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A. 3, Contracted Services.

B. Indirect Cost Rates

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

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

School districts must use the J-380 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) nonrestrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter* is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

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

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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

IX. REMEDIES BEFORE THE COMMISSION

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

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

TAB 4

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2003-09
EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS
AUGUST 11, 2003

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Emergency Procedures, Earthquake Procedures, and Disasters program. These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

Education Code Sections (EC §§) 35295, 35296, 35297, 40041.5, and 40042 as added and amended by Chapter 1659, Statutes of 1984, require 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 system in each school building under its jurisdiction, and to 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 without recovery of costs from the public agencies.

On July 23, 1987, the COSM determined that EC §§35295, 35296, and 35297 established costs mandated by the State according to the provisions listed in the attached P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Except for community colleges, any school district, as defined in GC §17519, that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

Filing Deadlines

Initial Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred in implementing the provisions of this program are reimbursable for fiscal years 2000-01 through 2002-03, and must be filed with the SCO and be delivered or postmarked on or before **December 9, 2003**. Claims filed after the deadline will be reduced by a late penalty of 10%.

These amendments will apply to claims filed in fiscal year 2000-01 through 2002-03. Reimbursement and estimated claims filed for fiscal years 2003-04 and beyond must be filed under the combined set of P's and G's for *Comprehensive School Safety Plans* and *Emergency Procedures, Earthquake Procedures, and Disasters* to be issued in the near future.

Costs for all initial reimbursement claims must be filed separately according to the fiscal year in which the costs were incurred. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline will not be accepted.**

Minimum Claim Cost

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC §17564. The county superintendent of schools shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. Combined claims may be filed only when the county is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities.

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and, if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics. Refer to Sections IV and V of the attached amended P's & G's.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.shtml

Address for Filing Claims

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents to:

If delivered by

U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by

Other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

TAB 5

**Excerpts from California Department of Education
California School Accounting Manual
2003 Edition**

Taken from: <http://www.cde.ca.gov/fg/ac/sa/csamcomplete.asp>
 Last modified: Wednesday, May 25, 2005

CSAM 2003 Edition, Complete Manual by Section

Complete CSAM manual that includes Part I & II viewable by sections (PDF, # of pages varies by section).

[Message from the State Superintendent of Public Instruction](#) (PDF; 11KB; 2pp.)

[Introduction](#) (PDF; 16KB; 2pp.)

Part I: Procedures

- 001 [Administration](#) (PDF; 11KB; 2pp.)
- 101 [Budgeting Procedures](#) (PDF; 45KB; 2pp.)
- 201 [The Accounting Cycle](#) (PDF; 12KB; 2pp.)
- 202 [Categories of Funds, Types of Funds, Measurement Focus, and Basis of Accounting](#) (PDF; 17KB; 4pp.)
- 203 [Allowable Funds](#) (PDF; 44KB; 16pp.)
- 204 [The General Ledger and the Chart of Accounts](#) (PDF; 20KB; 4pp.)
- 205 [The Subsidiary Ledgers](#) (PDF; 11KB; 2pp.)
- 206 [The Budgetary Accounts](#) (PDF; 10KB; 2pp.)
- 207 [Opening the General Ledger](#) (PDF; 22KB; 4pp.)
- 208 [Recording the Budget](#) (PDF; 39KB; 8pp.)
- 209 [Recording Encumbrances](#) (PDF; 42KB; 10pp.)
- 210 [Recording Adjustments to the Budget](#) (PDF; 17KB; 2pp.)
- 301 [Maintaining Accounts for Revenue and Other Financing Sources](#) (PDF; 57KB; 24pp.)
- 302 [Revenue Recognition](#) (PDF; 29KB; 6pp.)
- 303 [Recording Revenue and Other Cash Receipts](#) (PDF; 21KB; 4pp.)
- 304 [Accounting for Abatement of Revenue](#) (PDF; 12KB; 2pp.)
- 305 [Separating Restricted Programs or Activities from Unrestricted Programs or Activities in the General Fund](#) (PDF; 12KB; 2pp.)
- 401 [Accounting for Expenditures and Other Financing Uses](#) (PDF; 80KB; 28pp.)
- 402 [Recording Salaries and Benefits](#) (PDF; 27KB; 6pp.)
- 403 [Recording Other Expenditures](#) (PDF; 15KB; 2pp.)
- 404 [Recording Adjustments to Expenditures](#) (PDF; 15KB; 2pp.)
- 405 [Recording Prepaid Expenditures](#) (PDF; 21KB; 4pp.)
- 406 [Recording Abatements of Expenditures](#) (PDF; 18KB; 4pp.)
- 407 [Documenting Salaries and Wages](#) (PDF; 89KB; 12pp.)
- 501 [Closing the General Ledger](#) (PDF; 19KB; 4pp.)
- 601 [Accounting for Pass-Through Grants and Cooperative Projects](#) (PDF; 26KB; 6pp.)
- 602 [Accounting for Emergency Apportionments and Loans](#) (PDF; 19KB; 4pp.)
- 603 [Accounting for Tax and Revenue Anticipation Notes](#) (PDF; 17KB; 2pp.)
- 604 [Adopting a Stores System](#) (PDF; 23KB; 6pp.)
- 605 [Accounting for Inventories](#) (PDF; 30KB; 8pp.)
- 606 [Accounting for Certificates of Participation](#) (PDF; 26KB; 6pp.)
- 607 [Booking Audit Adjustments](#) (PDF; 35KB; 12pp.)
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- 609 [Liability for Compensated Absences in Governmental Funds](#) (PDF; 9KB; 2pp.)
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- 701 [Classifying Expenditures by Program](#) (PDF; 114KB; 26pp.)
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- 703 [Accounting and Reporting for Certain Investments](#) (PDF; 24KB; 6pp.)
- 801 [Distinguishing Between Supplies and Capitalized Equipment](#) (PDF; 24KB; 6pp.)
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- 805 [Accounting for Lease-Purchase Agreements \(Capital Leases\)](#) (PDF; 17KB; 4pp.)

- 806 [Accounting for Capital Assets in the Proprietary and Fiduciary Trust Funds](#) (PDF; 25KB; 4pp.)
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Part II: Standardized Account Code Structure

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- 206 [County Offices of Education](#) (PDF; 23KB; 4pp.)
- 207 [Forest Reserve](#) (PDF; 19KB; 4pp.)
- 208 [Regional Occupational Centers/Programs \(ROC/Ps\)](#) (PDF; 22KB; 4pp.)
- 209 [Special Education](#) (PDF; 45KB; 10pp.)
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- 211 [Tax and Revenue Anticipation Notes \(TRANS\)](#) (PDF; 15KB; 2pp.)
- 212 [Technology Expenditures](#) (PDF; 29KB; 6pp.)
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- 300 [Calculation of Approved Indirect Cost Rate in SACS](#) (PDF; 20KB; 4pp.)
- 301 [Program Cost Accounting in SACS](#) (PDF; 41KB; 10pp.)

Appendixes

- A & B [Analysis of Salaries & Consistency of Standardized Account Code Structure with the Federal Handbook](#) (PDF; 32KB; 8pp.)
- C [List of Program Cost Accounts \(PCAs\)](#) (PDF; 65KB; 8pp.)

Questions: Financial Accountability & Information Services | sacsinfo@cde.ca.gov | 916-322-1770

Documenting Salaries and Wages Charged to Federal Programs

Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," is a policy directive affecting what costs are allowable charges to federal programs, what costs are not allowable, and how costs must be documented. OMB Circular A-87 applies to all local educational agencies (LEAs) receiving federal funds.

Compensation for personnel services is an allowable cost for federal reimbursement. However, LEAs are required to document their salary and wage charges. The standards for documenting salary and wage charges are specified in OMB Circular A-87, Attachment B, Section 11(h). The standards for time distribution are in addition to those for payroll documentation. In general, the level of detailed backup support for accounting for the time spent by an employee is determined by whether an employee is funded from a single federal categorical program or cost objective, from more than one federal categorical program, or from a mix of federal and state programs or cost objectives. (OMB Circular A-87 defines *cost objective* as a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.) The salaries and wages of employees used in meeting cost sharing or matching requirements of federal awards must be supported in the same manner.

How an employee is funded determines whether the documentation of the employee's time spent on federal programs can be satisfied by a periodic (semiannual) certification or must be provided in the more detailed form of a personnel activity report (PAR) or equivalent documentation. (PARs are discussed in the section titled "How Salaries and Wages Are to Be Documented.")

Employees Funded from a Single Federal Categorical Program or Cost Objective

1. If an employee is funded solely (100 percent) from a single federal categorical program or cost objective or from a single nonfederal categorical program used in meeting cost sharing or matching requirements of federal awards, the minimum requirement for documenting salary or wages is a semiannual certification by the employee that he or she worked solely on that federal categorical or cost objective during the period covered by the certification. The certification must be signed by the employee or the supervisor having firsthand

knowledge of the work performed (OMB Circular A-87, Attachment B, Section 11[h][3]).

2. Whenever a Schoolwide Program (SWP) has been approved by the CDE, LEAs may use Improving America's Schools Act (IASA), Title I, funds in combination with other federal funds and state and local general-purpose funds to upgrade the entire educational program in a school (Title I, Part A, Subpart 1, Section 1114). A school-site employee working solely on an SWP may be considered to be funded from one cost objective, and a periodic certification is sufficient for time accounting.

If there are employees in the schoolwide program who are paid, in whole or in part, by federal programs that have not been combined in the schoolwide program, personnel activity reports will still be necessary for those employees. (See "Employees Funded from More than One Categorical Program Source or Cost Objective" on page 407-3.)

3. California's School-Based Coordinated Programs (SBCPs) combine several state categorical programs in a manner similar to but not identical with an SWP. Because of a recent change in *Education Code* Section 52853 for SBCPs, employees of an SWP at a school site funded from SWP and SBCP funds (and assuming those are the only two fund sources) may be considered as funded by a single cost objective.

Prior to considering the SWP and SBCP funds as a single cost objective, be sure that the SBCP school plan includes the proposed expenditure of IASA funds available to the school. If IASA funds are not included, the existing SBCP school plan should be revised to include them. For SWP and SBCP funds to be considered as a single cost objective, the school must operate the state-approved SWP in a manner consistent with the expenditure of funds available to the school under SBCP, which means that the SWP and SBCP funds must be used for the same purpose.

Essentially, for employees at a school site to consider their SWP and SBCP funding sources as a single cost objective, the school's funding sources must be contained in an SBCP and a state-approved Title I SWP. That means that the school would use all the funds available to upgrade the entire educational program in the school. If all the funds are not available to all the students, the SBCP and SWP funding sources cannot be considered as a single cost objective. There may be individual IASA funds used at an SBCP school, such as for Title I Targeted Assistance schools; however, those funds cannot be considered as a single cost objective unless they are included in a state-approved SWP that benefits all the pupils at the school.

4. Other instances occur in which it is unnecessary for every employee working in a project funded by a mix of federal, state, and local resources to substantiate federal time more often than semiannually. For example, the salary of a cook working in a school cafeteria may be funded from a mix of federal funds (free or reduced-priced meal reimbursement), state funds (additional reimbursement funds), and local funds (lunch sales). If the cook spends all of his or her time in the preparation and serving of school lunches, the cook is not required to provide detailed documentation of the proportion of his or her time to be charged to the federal portion of the funding because the cook's time is all one cost objective—food service. The cook must certify semiannually that 100 percent of his or her time was spent providing food service.

Similarly, an aide working in a child care center may be receiving wages from child development funds, which may include federal, state, and local resources. If the aide spends 100 percent of his or her time providing child care, the aide's time may be considered one cost objective. The aide must certify semiannually that 100 percent of his or her time was spent providing child care.

Employees Funded from More Than One Categorical Program Source or Cost Objective

Whenever an employee works in more than one categorical program or cost objective and at least one of the sources is federal, the distribution of the employee's salary must be supported by a PAR (see "How Salaries and Wages Are to Be Documented," on page 407-6) or equivalent documentation (OMB Circular A-87, Attachment B, Section 11[h][4], [5], and [7]).

The requirement to document the employee's time with a PAR or equivalent documentation is triggered by one or more of the following:

- The employee is funded by more than one federal categorical program source, and the funding is not combined in an SWP.
- The employee is funded by a mix of federal and state categorical program funding sources, and those sources are not combined in an SWP.
- The employee is funded by a mix of federal categorical programs (other than an SWP) and general purpose funding sources.
- The employee is funded by more than one nonfederal categorical program source, and one of the sources is used in meeting cost sharing or matching requirements of federal awards.

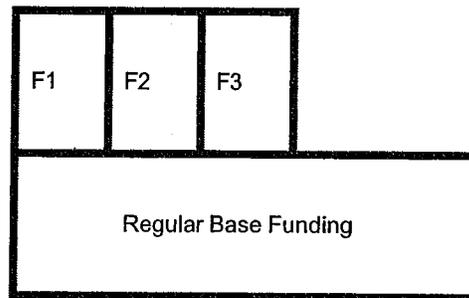
OMB Circular A-87 allows for substitute systems which use sampling methods that meet statistical sampling standards for allocating salary and wages to be used in place of a PAR (OMB Circular A-87, Attachment B, Section 11[h][6]). The United States Department of Education (USDE) has approved a substitute sampling system for time accounting for federal programs for the LEAs in California (see "Approved Substitute System for Time Accounting for Federal Programs," pages 407-7 through 407-9.)

Whenever federal funding is used to fund an employee's salary (unless the employee is 100 percent funded from only one federal source or in an SWP or covered under a Substitute System as noted previously), the time spent by the employee on federal projects must be documented with a PAR or an equivalent documentation.

Examples of documentation required according to different funding configurations are presented as follows:

School A

School A has three federal categorical programs (F1, F2, and F3) that supplement the school's regular base funding. All categorical employees are multifunded, either by more than one federal categorical or by a federal categorical and other general-purpose revenues (regular base funding).

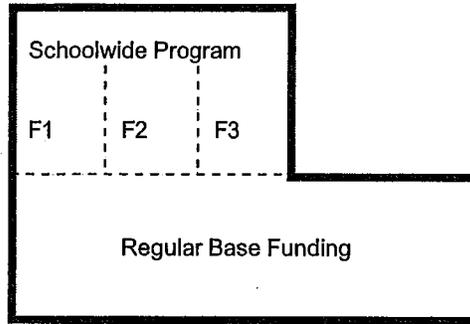


Requirements

In this example all of School A's categorical employees are required to provide PARs for their total work time at least monthly because they are funded by two or more federal programs or by a federal program and the general-purpose revenues.

School B

School B has been approved as an SWP school. It has the same three federal categorical programs supplementing its regular base funding. In its SWP plan School B has combined F1, F2, and F3 and its regular base funding into a single cost objective.

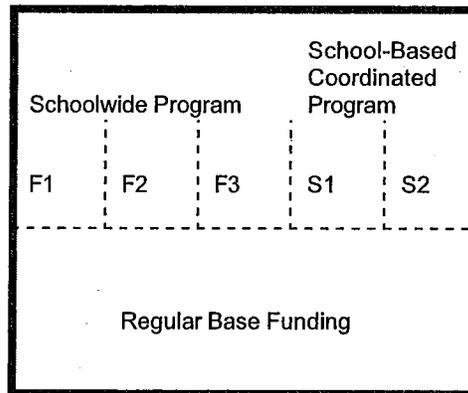


Requirements

In this example employees working solely at the School B site do not need to prepare PARs; semiannual certifications are sufficient. However, an employee who works at the School B site and works on other activities at another site must prepare a PAR.

School C

School C has been approved as an SWP school and has combined its regular base funding, its three federal categorical programs (F1, F2, and F3), and its SBCP funds from two state categorical programs (S1 and S2) as a single cost objective in its SWP plan.



Requirements

In this example School C employees working solely on the SWP do not need to prepare PARs; semiannual certifications are sufficient. However, an employee who works at the School C site and works on other activities at another site must prepare a PAR.

How Salaries and Wages Are to Be Documented

OMB Circular A-87 requires PARs or equivalent documentation to support the costs of salaries and wages charged to federal programs in which employees work on multiple activities or cost objectives (OMB Circular A-87, Attachment B, Section 11[h][4]).

The intent of a PAR is to document the employee's certification of work performed in each categorical program or cost objective during the month. The PAR may be as detailed as a time sheet that identifies the employee's activity daily by hours, or it may be as simple as a report of the total hours or percentage of hours spent in each categorical program or cost objective for the month. The level of detail can generally be determined by the diversity and variation of the employee's work activities. OMB Circular A-87 states that PARs or equivalent documentation must:

- Reflect an after-the-fact distribution of the actual activity of each employee.
- Account for the total activity for which each employee is compensated.
- Be prepared at least monthly and coincide with one or more pay periods.
- Be signed by the employee.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but those figures may be used for interim accounting purposes provided that:

- The LEA's system for establishing the estimates produces reasonable approximations of the activities actually performed.
- Comparisons of actual costs to budgeted distributions based on the monthly activity reports are made at least quarterly. If the variances between budgeted and actual costs are 10 percent or more, adjustments must be made on the LEA's financial records, including billings made to federal grantor agencies. If the variances between budgeted and actual costs are less than 10 percent, the adjustments may be recorded annually.
- The budget estimates or other distribution percentages are revised at least quarterly if necessary to reflect changed circumstances.

A sample PAR obtained from USDE is provided on page 407-10. The sample may help LEAs in designing their own instrument for getting the required documentation.

Approved Substitute System for Time Accounting for Federal Programs

For California LEAs, USDE has approved a substitute sampling system of time accounting for federal programs. The substitute system may be used by California's LEAs for substantiating federal salary and wage charges for those employees working on multiply funded activities or cost objectives.

The substitute system is intended to simplify recordkeeping for LEAs that must substantiate salary and wage charges to federal programs through the use of PARs or equivalent documentation. Without an approved substitute system, PARs must be prepared at least monthly for employees working on activities funded from multiple resources whenever federal funds are involved.

Under the substitute system approved for California, PARs may be required less frequently. Specifically, the approved substitute system allows LEAs to collect PARs from employees every fourth month (three times a year). The information from the PARs is used to estimate the percentage of time employees would spend on various federal programs in the next three months and reconcile the federal timekeeping estimates from the previous three months. This system works best when the composite workload produces an even distribution of salaries to accounts over the full 12-month period.

The following is a description of the substitute system process. The description assumes that the LEA begins the substitute recordkeeping process in July. However, LEAs may choose any month to begin the cycle. Because the starting month establishes the recordkeeping cycle for the year, LEAs should choose a starting month that most accurately reflects their annual average labor cost experience.

- All multiple -resource-funded employees (i.e., those employees funded from more than one resource, at least one of which is federal or one used in meeting cost sharing or matching requirements of federal awards) keep PARs for the full month of July to account for 100 percent of their time spent on activities for which they are compensated. From the PARs, labor distribution reports for July are generated to support effort distribution and charges for incurred costs in July and provide the basis for employee salary and fringe benefit allocations for August, September, and October.
- In November and again in March, employees keep PARs, which are used to:
 1. Support effort and labor costs incurred in November and March.
 2. Compare with and adjust the budgeted effort distribution for August through October and December through February.
 3. Project salary and fringe benefit allocations for December through February and April through June.

- The same process is followed once more in July to support incurred labor cost allocations for that month and to compare and adjust the budgeted effort distribution for April through June. Further, the July PARs start another round of labor distribution estimates for the second year.
- After the first full year on the system, LEAs may shift from collecting PARs three times a year to two times a year if the deviation between their total estimated and total actual time charges is constantly less than 10 percent. Thereafter, the twice-yearly PAR collection may be maintained as long as the deviation is constantly less than 10 percent.
- Written policies and procedures are essential to implementing an effective labor distribution system. Each LEA must develop its own instructions for the:
 1. Completion of PARs (including information about how frequently PAR data must be recorded and what constitutes adequate documentation)
 2. Review and approval cycle that is required
 3. Handling of completed forms
 4. Internal review process that will be established to ensure compliance

Generally, this information should provide enough detail to permit an understanding of how this system will operate from the point labor is expended to the point it is recorded in the accounting records and charged to federal awards.

LEAs must develop forms and management and employee instructional materials to meet their particular needs for time accounting. They may consult with their independent auditor for guidance specific to the LEA in this process. LEAs should provide training before implementing the system and do a trial run before beginning the actual substitute system process.

Important Rules:

1. For purposes of this substitute system, a “multifunded” or “multiple-resource-funded” employee means that the employee is funded from one of the following:
 - a. The employee is funded by more than one federal categorical program source, and that funding is not combined in an SWP.
 - b. The employee is funded by a mix of federal and state categorical program funding sources, and those sources are not combined in an SWP.
 - c. The employee is funded by a mix of federal categorical programs (other than an SWP) and general-purpose funding sources.

- d. The employee is funded by more than one nonfederal categorical program source, and one of the funding sources is used in meeting cost sharing or matching requirements of federal awards.
2. Those employees funded solely (100 percent) from a single federal source must be excluded from the substitute system because their data would distort the aggregate results of the multifunded data. (Those employees must prepare semiannual certifications.)
3. If LEAs use the substitute system, all multifunded employees who are required to complete PARs must participate.
4. PARs completed by each participating multifunded employee must cover the entire month that is being sampled.

The decision to use this substitute system for allocating salaries and wages to federal programs is completely optional for each LEA. After examining this substitute system, LEAs may wish to continue their current methods of substantiating salary and wage charges to federal programs rather than use the substitute system.

Background and Purpose

Elementary and secondary schools in California currently spend over \$55 billion to provide a high-quality education for six million children. In accounting for these dollars, it is important to identify not only the types of expenditures (e.g., salaries, books, equipment), but also the specific objective or purpose of those expenditures (e.g., special education program, vocational education program). Program cost accounting is an accounting method whereby this important identification of all costs of a program can be accomplished.

Before the Standardized Account Code Structure (SACS) was instituted, local educational agencies (LEAs) had to use a separate state reporting document (J-380/J-580) to identify the costs of programs. The manner in which LEAs were required to report costs by program was not necessarily the manner in which they were actually accounted for in the LEAs' books. Therefore, although the method employed at the state level for identifying program costs was standardized, it did not necessarily reflect the costs of those same programs as accounted for at the local level.

With SACS accounting, the basic premise of program cost accounting remains unchanged—an attempt to identify all of the costs of programs. Because the account code structure is comprehensive, LEAs now can account for the costs of their programs in the structure itself. SACS information submitted to the California Department of Education now better reflects how LEAs actually charge costs to programs. Note, however, that the level of documentation needed for program cost accounting may not be sufficient for all purposes; a more detailed level of documentation may be necessary for other purposes, such as dividing salaries between resources (see Documenting Salaries and Wages Charged to State Programs in Procedure 407, Part I of CSAM) or identifying costs for mandated cost claims.

In SACS the goal field provides the framework for program cost accounting. Throughout this section the terms “goal” and “program” are virtually interchangeable.

Classifying Costs

For the purposes of program cost accounting, expenditures are classified as direct costs, central administrative costs, or other costs. The total costs of a program (goal) will include both direct costs and central administrative costs. Other costs, such as facilities acquisition and construction and debt service, are not attributable to any particular goal and are kept separate.

A. Direct Costs

Direct costs are expenditures that can be identified specifically with a particular goal or “cost objective.” In education, cost objectives are generally the instructional programs and services provided by the LEA. All costs benefiting instructional programs and services fall under the category of direct costs whether they are directly charged to a goal at the time of the transaction or are subsequently allocated to a goal during preparation of the SACS program cost report (PCR).

1. Direct Charged Costs

Direct charged costs are those expenditures that are directly charged to a particular goal (cost objective) at the time of the transaction. Two things must be considered when charging costs to a goal:

1. Expenditures that are directly charged to specific goals require supporting documentation indicating how the expenditures relate to the goals being charged. For example, salaries may be documented to a goal by identification with a position in the personnel/payroll system, an individual's contract, or a class schedule with assigned student enrollment.
2. As outlined in Procedure 104 of CSAM, Part II, expenditures in the instructional functions (1000s), ancillary functions (4000s), and community service functions (5000s) must be directly charged to specific goals; expenditures in other support functions may be directly charged to specific goals or the

DISTRICT
COMMENTS

COMMISSION ON STATE MANDATES

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STATE CONTROLLER'S OFFICE
 DIV. OF ACCOUNTING & REPORTING

April 22, 2005

Mr. Arthur M. Palkowitz
 San Diego City Schools
 4100 Normal Street, Room 3159
 San Diego, CA 92103-2682

Ms. Ginny Brummels
 Division of Accounting and Reporting
 State Controller's Office
 3301 C Street, Suite 500
 Sacramento, CA 95816

Re: **Incorrect Reduction Claim**

Emergency Procedures, Earthquake Procedures, and Disasters Program,
 04-4241-I-01
 San Diego Unified School District, Claimant
 Statutes 1984, Chapter 1659.
 Fiscal Years 2001-2002 and 2002-2003

Dear Mr. Palkowitz and Ms. Brummels:

Government Code section 17551, subdivision (b), requires the Commission to hear and decide upon claims filed by local agencies and school districts that the State Controller's Office (SCO) has incorrectly reduced payments to the local agencies or school districts.

On March 24, 2005, an incomplete incorrect reduction claim (IRC) was filed on the above named program by San Diego Unified School District. The claimant submitted information to complete the filing on April 13, 2005. Following initial review, the Commission staff found the incorrect reduction claim to now be complete.

SCO Review and Response. Please file the SCO response and supporting documentation regarding this claim within 90 days of the date of this letter. Please include an explanation of the reason(s) for the reductions and the computation of reimbursements. All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant's personal knowledge, information or belief. The Commission's regulations also require that the responses (opposition or recommendation) filed with the Commission be simultaneously served on the claimants and their designated representatives, and accompanied by a proof of service. (Cal. Code Regs., tit. 2, § 1185.01.)

The failure of the SCO to respond within this 90-day timeline shall not cause the Commission to delay consideration of this IRC.

Claimant's Rebuttal. Upon receipt of the SCO response, the claimant and interested parties may file rebuttals. The rebuttals are due 30 days from the service date of the response.

Mr. Arthur M. Palkowitz
Ms. Ginny Brummels
Page 2

Prehearing Conference. A prehearing conference will be scheduled if requested.

Public Hearing and Staff Analysis. The public hearing on this claim will be scheduled after the record closes. A staff analysis will be issued on the IRC at least eight weeks prior to the public hearing.

Dismissal of Incorrect Reduction Claims. Under section 1188.31 of the Commission's regulations, IRCs may be dismissed if postponed or placed on inactive status by the claimant for more than one year. Prior to dismissing a claim, the Commission will provide 60 days notice and opportunity for the claimant to be heard on the proposed dismissal.

Please contact Tina Poole at (916) 323-8220 if you have any questions.

Sincerely,



NANCY PATTON
Assistant Executive Director

Enclosure: Incorrect Reduction Claim Filing (SCO only)

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

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DIV. OF ACCOUNTING & REPORTING

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MAR 24 2005
COMMISSION ON STATE MANDATES
Claim No. 04-4241-I-01

INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

San Diego City Schools

Contact Person

Telephone No.

Arthur M. Palkowitz

(619) 725-7785

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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BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

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)

INCORRECT REDUCTION CLAIM OF SAN DIEGO UNIFIED SCHOOL DISTRICT

Chapter 1659, Statutes of 1984
Emergency Procedures

NARRATIVE OF THE INCORRECT REDUCTION CLAIM

San Diego Unified School District (the District) filed claims for reimbursement of the costs that the District incurred during Fiscal Years 2001–2002 and 2002–2003 to implement the state-mandated Emergency Procedures, Earthquake Procedures, and Disasters Program set forth in Chapter 1659, Statutes of 1984 (Chapter 1659/84). The costs claimed were primarily for the salaries and benefits of school-site staff. The State Controller’s Office (SCO) denied these costs, contending the District used an invalid statistical analysis in determining salaries and benefits costs.

I. STATEMENT OF THE DISPUTE.

A. The Mandate

Chapter 1659/84, among other things, added Education Code sections 35295, 35296, and 35297, which require school districts to establish an earthquake emergency procedure system in each school in the district. Section 35297 sets forth the minimum required components of the system, which include a plan for maintaining the safety and care of students and staff, a drop procedure, protective measures to be taken before, during, and after an earthquake, and a program to assure that students and staff are aware of, and properly trained in, the emergency procedure system. On July 23, 1987, the Commission on State Mandates (Commission) determined that Chapter 1659/84 imposed a reimbursable state mandate.

B. Parameters and Guidelines

On March 23, 1989, the Commission adopted Parameters and Guidelines (Original Parameters and Guidelines) for Chapter 1659/84 (Exhibit A). The Original Parameters

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

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

Adopted: 3/23/89
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 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.

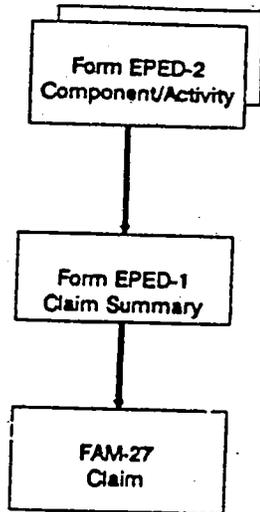
B. Form EPED-1, Claim Summary.

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



Form EPED-2 Component/Activity Cost Detail
Complete a separate form EPED-2, for each component in which costs are claimed.

1. Emergency Procedures
2. Mass Care and Welfare Shelters.

EXHIBIT D

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

(19) Program Number 00075
 (20) Date File ___/___/___
 (21) LRS Input ___/___/___

075

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	(26)
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)	
Fiscal Year of Cost	(06) 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	(18) \$ 173,705	(35)	
Due to State			(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

G. M. Rayburn

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

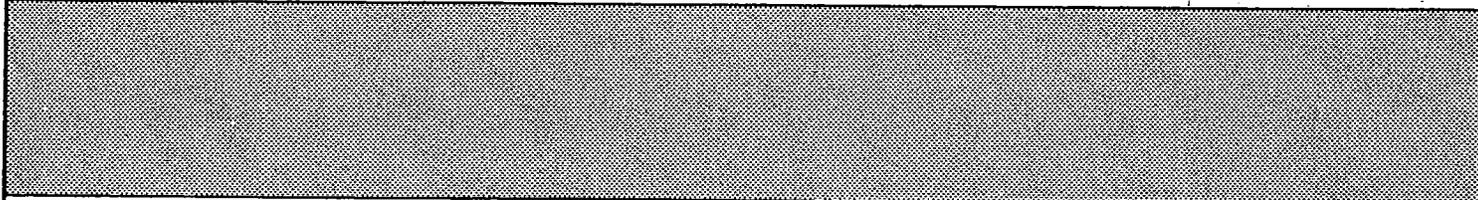
E-mail Address cmiller4@mail.sandi.net

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

**FORM
EPED-1**

(01) Claimant: San Diego Unified School District	(02) Type of Claim: Fiscal Year: 2001 / 2002 Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>
---	--

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

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

(05) Total

Subtotal

Page: 1 of 9

\$ 2,340.73

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

(05) Total Subtotal Page: 2 of 9 \$ 1,151.74

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
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 EVERTS, Mark/Lnds Op FELIX, Jamie/Supv Budget Anly FERNANDEZ, Beatrice/Res Tech FONTZ, Lourdes/Sr Pers Clk FOSTER, Debbie/Budget Analyst FRANKLIN, Gary/PEI Grounds FROST, Patrick/HR Analyst GALLEGOS, Frani/Clk Type III GARCIA, Joe G./Stock Analyst Clk GARCIA, Milagros/Senior Fin Acct GARCIA, Virgilio/Budget Analyst GENUNG, Sheila/Cert Sal Spec GEORGE, Barbara/Prv/Mt Supv GILMORE, Jeannette/Budget Tech GOINGS, Peter/Bus Dvr Inst GUNDERT, Glen/CV/Eng Coord GUITERREZ, Graciela/Pers Clk I GUSTAFSON, Rose/Mat Contrl Spec HAGGERTY, Patrick/Contract Spec HALL, Paula/Budget Analyst HALLARAN, William/AP Tech HANSEN, Roger/Mgr Fleet Maint HARRELSON, Diane/Legal Sec I HEMMINGS, Nancy/Adm Asst I HENDERSHOT, Julie/Adm Aide HERNANDEZ, Maurice/Budget Anly HILL, Patricia/HR Analyst HILL, Sonya/Adm Asst HINTZMAN, Janet/Dir Fac Pln					
	74.87	0.50	\$ 37.44		
	49.76	3.00	\$ 149.28		
	49.76	2.00	\$ 99.52		
	55.93	0.50	\$ 27.97		
	28.46	0.50	\$ 14.23		
	46.63	0.50	\$ 23.32		
	46.69	2.50	\$ 116.73		
	47.25	0.50	\$ 23.63		
	21.97	0.50	\$ 10.99		
	27.24	2.50	\$ 68.10		
	38.87	0.50	\$ 19.44		
	46.63	0.50	\$ 23.32		
	31.79	0.50	\$ 15.90		
	58.51	3.00	\$ 175.53		
	25.53	0.50	\$ 12.77		
	37.21	2.00	\$ 74.42		
	53.53	3.00	\$ 160.59		
	21.06	0.50	\$ 10.53		
	33.86	2.50	\$ 84.65		
	42.56	2.50	\$ 106.40		
	42.56	0.50	\$ 21.28		
	31.09	0.50	\$ 15.55		
	71.61	2.00	\$ 143.22		
	32.91	0.50	\$ 16.46		
	35.53	0.50	\$ 17.77		
	33.98	0.50	\$ 16.99		
	40.67	0.50	\$ 20.34		
	49.46	0.50	\$ 24.73		
	35.53	0.50	\$ 17.77		
	74.87	0.50	\$ 37.44		
(05) Total		<input type="checkbox"/> Subtotal	\$1,586.23		

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
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 HOOPER, Hanna/Payroll Tech HOWARD, Valerie/Sec III HUEZO, Sandra/Adm HR Svcs HUNTER, Dorothy/Budget Analyst JACHIMIAK, Dianne/Pers clk I JACKSON, Amos/Stock Clerk JARSTAD, Leona/Atten Acct Spec JOHNSON, Lee/Cust Opers Sup JONES, Jeffery/Micro Comp Prog JONES, Yvonne/Acct I JURKIEWICZ, Lorena/Acct Tech KALKER, Gail/Sec II KERN, Michael/Bus Dispatcher KEYES, Diana/Prog Mgr KIRBY, Susan/Acct I KLEPACH, Frank/Tm Sft Tr Sup KLIKA, Melanie/Bdgt Analyst KNOWLES, Gary/Educ Res Spec KNUPP, Roxie/Mgr Grant/Sp Prog KRAMER, Elizabeth/PIng Analyst KRAUSE, Roberta/Payroll Tech KUHNS-HUGHES, Lynn/Sup Stock Clk LAIRD, Sandi/Adm Secy LANZ, George M./Sr Stock Clk LATHAN, Margaret/Attn Acct Spec LAWRENCE, Lynda/Pers Clk I LETT, Merila/Personnel Tech LEWELLEN, Wanda/Fleet Maint Cord LINDEMANN, Suzanne/Clk Typ II	26.09 31.09 30.42 65.04 38.87 22.92 25.56 23.92 43.38 42.56 32.50 27.85 27.85 37.21 68.34 32.50 45.40 42.56 46.63 68.34 37.16 31.09 34.95 35.99 27.89 23.92 21.06 33.98 37.16 19.37	3.00 0.50 0.50 0.50 0.50 0.50 2.50 0.50 2.50 0.50 0.50 0.50 0.50 2.00 0.50 0.50 2.00 0.50 0.50 0.50 0.50 0.50 2.50 0.50 2.50 0.50 0.50 0.50 0.50 2.00 0.50	\$ 78.27 15.55 15.21 32.52 19.44 11.46 63.90 11.96 108.45 21.28 16.25 13.93 13.93 74.42 34.17 16.25 90.80 21.28 23.32 34.17 18.58 15.55 87.38 18.00 69.73 11.96 10.53 16.99 74.32 9.69		
(05) Total	<input type="checkbox"/>	Subtotal	<input checked="" type="checkbox"/>	\$1,049.24	

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

(05) Total Subtotal Page: 5 of 9 \$3,401.46

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
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 NELSON, Elaine/Adm. Aide NELSON-LESH, Ellen/Acct Tech NEMETH, Elizabeth/Budget Analyst NEVAREZ, Sergio/Bus Drvr Inst NGUYEN, Julie/Fis Control Tech NICOLAS, Nick/Res Analyst NOYES, Darin/Sr Pers Clerk NUNEZ, Cathy/Adm Asst I OHLIN, Kevin/Prog. Mg OLSON, Carol/Acct Tech ORMSBEE, Denise/Adm Asst II PALKOWITZ, Arthur/Leg Mand Spec PALMER, Ray/Pest Cont Supv PANFIL, Kristine/Fiscal Cntr Sup PHAM, Phuong/AP Tech PICKERING, William/Bdgt Analyst PIEROTTI, Daniel/Budget Tech. PISK, Stephen/Mgr, Mat & Proc PLACIDES, Rebecca/Acct Tech Police Officers -Schools RAINES, Robert/Assess/Evp M II RAYBURN, Gamy/Fiscal Contr Dir RAYMOND, Pat/Pers Analyst RENKEN, Kristy/Payroll Tech RIOS, Pablo/Ld auto rep tech ROATCH, Jacqueline/AP Tech ROBINSON, Alex/Transp Svc Dir ROBINSON, Denise/Payroll Tech ROBINSON, Sherrin/Res Tch	53.83 28.46 30.42 46.63 37.21 27.24 40.67 26.09 37.16 51.11 53.29 38.87 67.29 43.38 54.57 26.09 38.87 25.53 78.82 29.11 31.19 71.61 78.82 54.25 26.09 39.82 31.09 78.82 29.74 57.47	0.50 0.50 0.50 0.50 2.00 0.50 0.50 0.50 0.50 3.00 0.50 0.50 0.50 3.00 0.50 0.50 0.50 0.50 2.50 0.50 60.00 0.50 0.50 0.50 0.50 2.00 0.50 0.50 2.00 0.50	\$ 26.92 \$ 14.23 \$ 15.21 \$ 23.32 \$ 74.42 \$ 13.62 \$ 20.34 \$ 13.05 \$ 18.58 \$ 153.33 \$ 26.65 \$ 19.44 \$ 33.65 \$ 130.14 \$ 27.29 \$ 13.05 \$ 19.44 \$ 12.77 \$ 197.05 \$ 14.56 \$ 1,871.40 \$ 35.81 \$ 39.41 \$ 27.13 \$ 13.05 \$ 79.64 \$ 15.55 \$ 157.64 \$ 14.87 \$ 28.74		
(05) Total	<input type="checkbox"/>	Subtotal	<input checked="" type="checkbox"/>	\$3,150.22	

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

(05) Total

Subtotal

Page: 7 of 9

\$1,222.94

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
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 TOUBE, Barbara/Admin Aide TRAN, Kieu/Clk Typ I TRIPLETTE, Arthur/Plan Proj Supv USTICA, Gloria/Clk Typ III VAUGHT, Candy/M & O Adm Supv VELA, Margarita/Adm Asst I VILLARREAL, Vira/Legal spec VILLEGAS, AnnaMarie/Fiscal Clk VIORATO, Josefina/Asm Sec I WADE, Barbara/Adm Aide WADE, John/Bus Oper Supv WAGNER, Mary/Clk Typ III WAITE, David/Ed Res Spec WALSH, Catherine/Sen Fin Acct WARD, Cheryl/Board Action Off WATTS, James/Dist Arch WEBB, Reba/Acct I WEBSTER, Evelyn/Fin Acct WINTER, Kenneth M./Sr Fc Dev Pg Mg WISE, Diane/Sr Pers Clk WHEATON, Max/Bus Dispatcher WHITE, Donald/Bus Dvr Inst WOLF, Joe/Supv Fac Plnr ZUFELT, Agnes/Adm Asst I	23.42 33.98 17.47 64.22 24.98 52.11 33.98 44.96 21.06 35.99 28.46 45.40 24.98 44.55 44.55 51.50 71.61 37.16 35.53 53.53 23.92 37.21 37.21 58.51 37.16	0.50 0.50 0.50 3.00 0.50 3.00 0.50 0.50 0.50 0.50 0.50 2.00 0.50 0.50 0.50 0.50 3.00 0.50 0.50 2.50 0.50 2.00 2.00 0.50 0.50	\$ 11.71 16.99 8.74 192.66 12.49 156.33 16.99 22.48 10.53 18.00 14.23 90.80 12.49 22.28 22.28 25.75 214.83 18.58 17.77 133.83 11.96 74.42 74.42 29.26 18.58		
(05) Total		<input type="checkbox"/> Subtotal <input checked="" type="checkbox"/>	Page: 8 of 9	\$1,248.37	

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
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.)	64.04	3,996.82	\$ 255,956.35		
Teachers* and Librarians (6,879 Positions @ 1.07 Hrs.)	46.19	7,360.41	\$ 339,977.44		
* Teachers' time includes only Planning, Procedures & Personal Training; No test Dev., No Drop/Cover/ Hold Exercises or any classroom time.					
Principal and Vice Principals Training by School Police	64.04	1,685	\$ 107,907.40		
Copies of three Training Brochures (121 Pages,375 Copies)	0.15	45,375		\$ 6,806.25	
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

Subtotal

Page: 9 of 9

\$720,738.73

\$ 6,806.25

\$ 7,000.00

MANDATED COSTS

**EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL**

**FORM
EPED-2**

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.						
Total	<input checked="" type="checkbox"/>	Subtotal		Page: 1 of 1	0	

EXHIBIT E

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

(19) Program Number 00075	Program 075
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number: S37165

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"/>	(09) Reimbursement <input checked="" type="checkbox"/>
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>
Fiscal Year of Cost	(06) 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

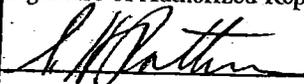
In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code 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

Scott Patterson

Chief Financial Officer

Type or Print Name

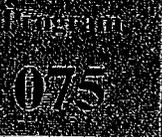
Title

(39) Name of Contact Person for Claim

Telephone Number: (619) 725-7567

Debra L. Thompson

E-mail Address: jthompson3@sandi.net

	MANDATED COSTS EMERGENCY PROCEDURES, EARTHQUAKE PROCEDURES, AND DISASTERS CLAIM SUMMARY	FORM EPED-1
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(01) Claimant: San Diego Unified School District	(02) Type of Claim: Reimbursement Estimated
Fiscal Year: 2002 / 2003	

Claim Statistics

(03) Leave Blank

Direct Costs	Object Accounts					
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
Earthquake Emergency Procedure System						
I. One Time Costs						
A. Disaster Plan	\$ -					\$ -
B. Drop Procedure	\$ -					\$ -
C. Protective Measures	\$ -					\$ -
Emergency Procedure	\$ -					\$ -
II. Ongoing Costs						
A. Updating System	\$ 435,778.81					\$ 435,778.81
B. Employee Training	\$ 199,832.24	\$ 292.50	\$ -			\$ 200,124.74
C. Training Preparation	\$ 1,683.01					\$ 1,683.01
Mass Care and Welfare Shelters						
D. Security at Facilities	\$ -					\$ -
E. Facility Maintenance	\$ -					\$ -
F. Utilities	\$ -					\$ -
(05) Total Direct Cost	\$ 637,294.05	\$ 292.50	\$ -	\$ -	\$ -	\$ 637,586.55

Indirect Costs

(06) Indirect Cost Rate	[From J-380 or J-580]	2.30%
(07) Total Indirect Cost	[Line (06) x line (05)(a)]	\$ 14,657.76
(08) Total Direct and Indirect Costs:	[Line (05)(d)+ line (07)]	\$ 652,244.31
Cost Reduction		
(09) Less: Offsetting Savings		\$ -
(10) Less: Other Reimbursements		\$ -
Total Claimed Amount:	[Line (08) - {line (09) + line (10)}]	\$ 652,244.31

	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				
(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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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							
Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1 \$ -					

MANDATED COSTS
EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL

FORM EPED-2

(01) Claimant: San Diego Unified School District (02) Fiscal Year: 2002 / 2003

(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							
Total <input checked="" type="checkbox"/>			Subtotal <input type="checkbox"/>				

(05) Total Subtotal Page: 1 of 1 \$ -



MANDATED COSTS
EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL

FORM
EPED-2

(01) Claimant: San Diego Unified School District

(02) Fiscal Year: 2002 / 2003

(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							
<p>Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: 1 of 1 \$ -</p>							

MANDATED COSTS
EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL

**FORM
EPED-2**

(01) Claimant: San Diego Unified School District

(02) Fiscal Year: 2002 / 2003

(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
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.) *Teachers' time includes only non-classroom training.	\$ 47.09	1469.29	\$ 69,188.66				
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				
Total	<input checked="" type="checkbox"/>						
Subtotal	<input type="checkbox"/>		\$ 435,778.81				

MANDATED COSTS

**EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL**

**FORM
EPED-2**

(01) Claimant: San Diego Unified School District

(02) Fiscal Year: 2002 / 2003

(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							
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.) *Teachers' time includes only non-classroom training.	\$ 47.09	3019.70	\$ 142,197.66				
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				
ANDALL, EDWARD/Teacher	\$ 49.96	2.00	\$ 99.92				
Total							
Subtotal			\$ 154,694.54				

03, Total

Subtotal Page: 1 of 6 \$ 154,694.54

MANDATED COSTS
EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL

FORM
EPED-2

(01) Claimant: San Diego Unified School District (02) Fiscal Year: 2002 / 2003

(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							
School Site Personnel - Evac Drills & D&C Training - Cont'							
HARRISS, GAIL/Counselor	\$ 47.52	2.00	\$ 95.04				
PHY, ANDREANNA/Counselor	\$ 30.37	2.00	\$ 60.74				
LIPS, MILDRED/Principal	\$ 68.38	2.00	\$ 136.76				
ATER, 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							
March Training							
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				
OSTER, DEBBIE/DWA Project Mgr	\$ 54.05	1.00	\$ 54.05				
RUE, 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				
VOEHLER, CHRISTOPHER/Wrhs Superv	\$ 42.17	1.00	\$ 42.17				
WRIGHT, VELVET/Admin. Assis.	\$ 38.59	1.00	\$ 38.59				
April Training							
arious District Personnel (See Attached Wkst)	\$ 1.00	27965.51	\$ 27,965.51				
DAMS, DOUGLAS/Safety Coord.	\$ 49.17	3.00	\$ 147.51				
DDIS, MARILEE/Clerk Typist II	\$ 23.97	1.00	\$ 23.97				
GRUSSO, LIZBET/Proj Resource Teacher	\$ 30.91	3.00	\$ 92.73				
LATORRE, MARCELA/Trans School Clk	\$ 23.00	1.00	\$ 23.00				
Total			\$ 29,884.28				
Subtotal			\$ 29,884.28				

MANDATED COSTS
EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL

FORM EPED-2

(01) Claimant: San Diego Unified School District (02) Fiscal Year: 2002 / 2003

(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
Ongoing Costs Employee Training							
District Offices - Evac Drills & D&C Training - Cont'							
ALLEN, CHARLES/Editor, Mat Dev	\$ 38.44	1.00	\$ 38.44				
MEIDA, SYLVIA/School Clerk	\$ 28.36	3.00	\$ 85.08				
PERSON, GEORGE/School Police	\$ 43.49	2.00	\$ 86.98				
ALLOFATO, 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				
DELEBUW, 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 Page: 3 of 6 \$ 2,651.46

MANDATED COSTS

**EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL**

**FORM
EPED-2**

(01) Claimant: San Diego Unified School District

(02) Fiscal Year: 2002 / 2003

(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
Ongoing Costs Employee Training							
District Offices - Evac Drills & D&C Training - Cont'							
FRAME, MYRON/Food Service Qual Control	\$ 40.18	1.00	\$ 40.18				
DEANO, IRENE/Trans School Clk	\$ 26.06	1.00	\$ 26.06				
VAN, CHARLOTTE/Food Service	\$ 8.56	1.00	\$ 8.56				
MBALA, 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				
GRJALVA 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				
LAINÉ, 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

MANDATED COSTS

**EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL**

**FORM
EPED-2**

(01) Claimant: San Diego Unified School District

(02) Fiscal Year: 2002 / 2003

(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'							
MADERIAS, MARY/Clerk Typist III	\$ 26.06	1.00	\$ 26.06				
RECHAL, KATHLEEN/Emp Outreach Specialist	\$ 23.77	1.00	\$ 23.77				
PARTY, 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 Page: 5 of 6 \$ 3,155.10

MANDATED COSTS

EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL

FORM
EPED-2

(01) Claimant: San Diego Unified School District

(02) Fiscal Year: 2002 / 2003

(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'							
SHAHEED, AGIN/HR Program Mg	\$ 52.40	3.00	\$ 157.20				
SPEER, DIANE/Bus Ops. Superv.	\$ 44.10	3.00	\$ 132.30				
PINGER, HELEN/Social Education Tech	\$ 21.36	1.00	\$ 21.36				
ART, KEVIN/Custodian	\$ 25.01	1.00	\$ 25.01				
KASITS, 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

Subtotal

Page: 6 of 6

\$ 199,832.24 \$ 292.50 \$

MANDATED COSTS

**EMERGENCY PROCEDURES: EARTHQUAKE AND DISASTERS
COMPONENT/ACTIVITY COST DETAIL**

**FORM
EPED-2**

(01) Claimant: San Diego Unified School District

(02) Fiscal Year: 2002 / 2003

(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
Ongoing Costs							
Training Preparation							
CHARLES, BEVERLY/Principal	\$ 62.27	8.50	\$ 529.30				
DIAL, LINDA/Teacher	\$ 29.49	2.00	\$ 58.98				
...ZA, ADOLFO/Vice Principal	\$ 55.30	2.00	\$ 110.60				
...N, KAREN/Secretary	\$ 29.60	2.00	\$ 59.20				
...DDEN, JEAN/Principal	\$ 60.91	1.00	\$ 60.91				
MEEDER, BIRGIT/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 <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page: 1 of 1	\$ 1,683.01				

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, Letty/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
BEAYLON, 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 Anly	\$	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
ILLINS, Diana/Supv. Adm. Asst.	\$	44.10	1.0	\$	44.10
NNINGHAM, 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.Specc.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
GUIERREZ, Graciela/Pers Clk I	\$\$	23.00	1.0	\$\$	23.00
GUNDEBT, 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/Ping 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
LYLOG, 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.Acct.	\$	24.98	1.0	\$	24.98
MENDOLA, Renate/Bud Pin 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-Estmr.	\$	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/Plnner-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, Woodlyn/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
RED-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
RODRIGUEZ, 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
ROOEL, 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	1.0	\$	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 Svcs 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
TANFORD, Gary/Project Manager	\$	41.09	1.0	\$	41.09
TANLEY-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/Clk Typ 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)

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

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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		(583,905)	
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		(583,905)	
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:

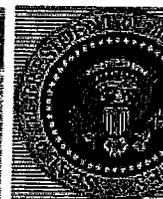
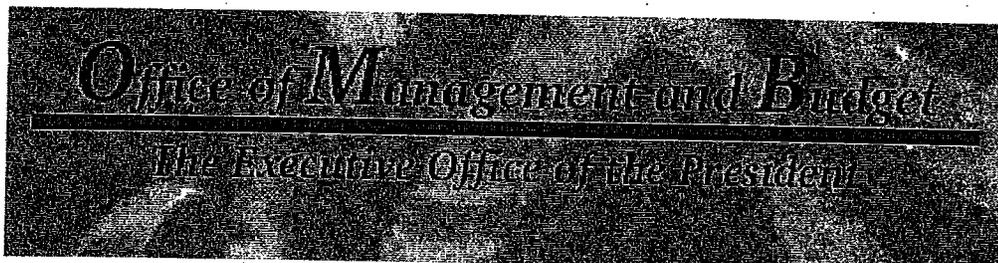
	FY 2001-02			FY 2002-03		
	Employees Submitting Time Logs	Total Employees	Percentage	Employees Submitting Time Logs	Total Employees	Percentage
Principals/Vice Principals	25	337	7.4%	12	333	3.6%
Teachers/Librarians	90	6,879	1.3%	28	6,698	0.4%
Secretaries	—	—	—	3	1,119	0.3%
Clerks	—	—	—	2	1,722	0.1%

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



OMB Home

White House

Site Search



Monday, November 8, 2004

Printer-Friendly Version

About OMB

- Organization Chart
- Contact OMB

President's Budget

- Budget Documents
- Supplementals, Budget Amendments, and Releases

Federal Management

- President's Management Agenda
- Office of Federal Financial Management
 - Agency Audits
- Office of Federal Procurement Policy
 - CAS Board
 - FAIR Act Inventory

Office of Information and

Regulatory Affairs

- OIRA Administrator
- Regulatory Matters
- Paperwork Requirements
- Statistical Programs & Standards
- Information Policy, IT & E-Gov

Communications & Media

- News Releases
- Speeches

Legislative Information

- Statements of Administration Policy (SAPs)
- Testimony
- Reports to Congress

Information for Agencies

Circular No. A-87

Attachment B

SELECTED ITEMS OF COST

TABLE OF CONTENTS

- Accounting
- Advertising and public relations costs
- Advisory councils
- Alcoholic beverages
- Audit services
- Automatic electronic data processing
- Bad debts
- Bonding costs
- Budgeting
- Communications
- Compensation for personnel services
 - General
 - Reasonableness
 - Unallowable costs
 - Fringe benefits
 - Pension plan costs
 - Post-retirement health benefits
 - Severance Pay
 - Support of salaries and wages
 - Donated services
- Contingencies
- Contributions and donations
- Defense and prosecution of criminal and civil proceedings, and claims
- Depreciation and use allowances
- Disbursing service
- Employee morale, health, and welfare costs
- Entertainment
- Equipment and other capital expenditures
- Fines and penalties
- Fund raising and investment management costs
- Gains and losses on disposition of depreciable property and other capital 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

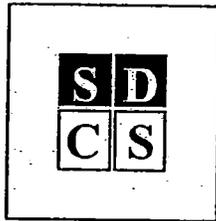
between the

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

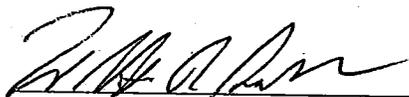
IN RE INCORRECT REDUCTION CLAIM ON:
Chapter 1659, Statutes of 1984; *Emergency Procedures*
For Fiscal Years 2001-2002 and 2002-2003
By the San Diego Unified School District, Claimant

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 92103-8368

(619) 725-7785
Fax (619) 725-7504

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.

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.

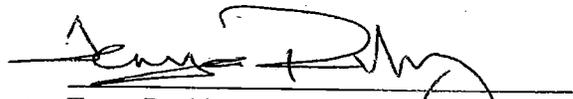
On April 12, 2005, I served the foregoing document(s) described as: **Incorrect Reduction Claim**

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

