



RECEIVED
July 24, 2014
Commission on
State Mandates

JOHN CHIANG
California State Controller

July 23, 2014

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

Re: Draft Proposed Decision, Schedule for Comments, and Notice of Hearing
Mandate Reimbursement Process, 05-4485-I-03
Los Rios Community College District, Claimant
Statutes 1975, Chapter 486; Statutes 1984, Chapter 1459
Fiscal Years 1999-2000 and 2000-01

Dear Ms. Halsey:

The State Controller's Office (SCO) has reviewed the Commission on State Mandates' (CSM) draft proposed decision related to the incorrect reduction claim filed by Los Rios Community College District. The district is challenging reductions, totaling \$10,004, made by the SCO to claimed salary, benefit, and related indirect cost for fiscal year (FY) 1999-2000 and FY 2000-01 for the Mandate Reimbursement Process Program.

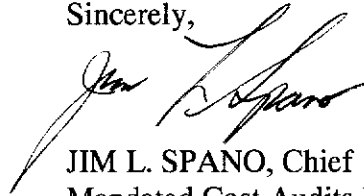
The CSM found that the SCO audit adjustment for unsupported hours and the reduction to the productive hourly rate (PHR) for employee Sorrell is supported by the evidence in the record and is, therefore, correct. This adjustment totals \$9,727. We support the CSM's conclusion and recommendation.

However, the CSM found no evidence supporting reduction to the PHRs of (1) employees Bray and Sayles, based on alleged retroactive payments in the salaries of these employees, and (2) employees Millhone and Sayles, based on the alleged inclusion of overtime pay in the salaries of these employees. This adjustment totals \$277 (\$3 for retroactive payments and \$274 in overtime, inclusive of related indirect costs. We agree that our initial response did not provide sufficient evidence to support a reduction to the PHRs for these employees. The attached detailed analysis includes the documentation supporting the validity of the overtime adjustment.

Heather Halsey
July 23, 2014
Page 2

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jim L. Spano". The signature is written in a cursive style with a large initial "J".

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

JS/kw

14333

Attachment
Detailed Analysis of Disputed Issue

**RESPONSE BY THE STATE CONTROLLER'S OFFICE (SCO)
TO THE COMMISSION ON STATE MANDATES' (CSM)
DRAFT STAFF ANALYSIS (05-4485-I-03)
RELATED TO AN INCORRECTION REDUCTION CLAIM FILED BY
LOS RIOS COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 1999-2000 and 2000-01**

**Mandate Reimbursement Process
Statutes 1975, Chapter 486; Statutes 1984, Chapter 1459**

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Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 Division of Audits
3 3301 C Street, Suite 725
4 Sacramento, CA 94816
5 Telephone No.: (916) 323-5849

6 **BEFORE THE**
7 **COMMISSION ON STATE MANDATES**
8 **STATE OF CALIFORNIA**

9 **INCORRECT REDUCTION CLAIM ON:**

No.: CSM 05-4485-I-03

10 *Mandate Reimbursement Process*

AFFIDAVIT OF BUREAU CHIEF

11 Statutes 1975, Chapter 486
12 Statutes 1984, Chapter 1459

13 **LOS RIOS COMMUNITY COLLEGE**
14 **DISTRICT, Claimant**

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

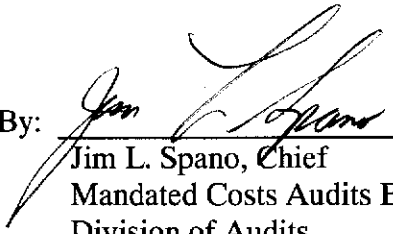
- 16 1) I am an employee of the State Controller's Office and am over the age of 18 years.
- 17 2) I am currently employed as a Bureau Chief, and have been so since April 21, 2000.
- 18 Before that, I was employed as an audit manager for two years and three months.
- 19 3) I am a California Certified Public Accountant.
- 20 4) I reviewed the work performed by the State Controller's Office (SCO) auditor.
- 21 5) Any attached copies of records are true copies of records, as provided by the Los Rios
- 22 Community College District or retained at our place of business.
- 23 6) The records include documents relating to the above-entitled Incorrect Reduction Claim.

1 7) A field audit was performed of filed claims for fiscal year (FY) 1998-99, FY 1999-2000,
2 FY 2000-01, and FY 2001-02.

3 8) 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: July 23, 2014

7 OFFICE OF THE STATE CONTROLLER

8
9 By: 
10 Jim L. Spano, Chief
11 Mandated Costs Audits Bureau
12 Division of Audits
13 State Controller's Office
14
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Tab 2

**RESPONSE BY THE STATE CONTROLLER'S OFFICE (SCO)
TO THE COMMISSION ON STATE MANDATES' (CSM)
DRAFT STAFF ANALYSIS (05-4485-I-03)
RELATED TO AN INCORRECTION REDUCTION CLAIM FILED BY
LOS RIOS COMMUNITY COLLEGE DISTRICT**

For Fiscal Year (FY) 1999-2000 and 2000-01

**Mandate Reimbursement Process
Statutes 1975, Chapter 486; Statutes 1984, Chapter 1459**

SUMMARY

The following is the SCO's response to the CSM draft proposed decision, dated July 3, 2014, related to the above incorrect reduction claim filed by Los Rios Community College District. The district is challenging reductions totaling \$10,004 made by the SCO to claimed salary, benefit, and related indirect costs for FY 1999-2000 and FY 2000-01 for the Mandate Reimbursement Process Program.

The CSM found that the SCO audit adjustments for unsupported hours and the reduction to the productive hourly rate (PHR) for employee Sorrell is supported by the evidence in the record and is, therefore, correct. This adjustment totals \$9,727. With regard to this adjustment, we concur with the CSM's conclusion and recommendation.

However, the CSM found no evidence supporting reductions to the PHRs of (1) employees Bray and Sayles, based on alleged retroactive payments in the salaries of these employees, and (2) employees Millhone and Sayles, based on the alleged inclusion of overtime pay in the salaries of these employees. This adjustment totals \$277 (**Tab 3**) as follows:

- Millhone
 - \$11 for FY 1999-2000, resulting from a \$464 adjustment to PHR for overtime
- Bray
 - \$0.16 for FY 2000-01, resulting from a \$60 adjustment to PHR for retroactive payment
- Sayles
 - \$263 for FY 2000-01, resulting from a \$2,490 adjustment to PHR for overtime
 - \$3 for FY 2000-01, resulting from a \$28 adjustment to PHR for retroactive pay

We believe that our adjustment is valid. We agree that our initial response did not provide sufficient evidence to support a reduction to the PHRs. Therefore, we are including documentation supporting the adjustment. As the retroactive pay adjustment is insignificant (\$3), we will focus only on the adjustment for overtime.

Tab 4 includes a copy of the district's Individual Earnings Report for Millhone for FY 1999-2000. As shown in the report, the \$464 in overtime amount consists of three separate payments of \$80, 288, and \$96. There is sufficient information in the Retirement Earnings column of the table (column A) to support that the amount is overtime. The employee is covered by the Public Employee Retirement System (PERS), as evidenced by column (B) in the table. Payments for overtime are not considered reportable compensation for purposes of PERS retirement benefits

pursuant to Government Code sections 20630, 20635, and 20635.1 (**Tab 6**). As shown in the Retirement Earnings column (column A), \$0 is reported as retirement earnings for the three separate overtime payments.

Tab 5 includes a copy of the district's Individual Earnings Report for employee Sayles for FY 2000-01. As shown in the report, the \$2,490.10 in overtime amount consists of eight separate payments of \$378.60, \$198.82, \$697.87, \$206.78, \$336.01, \$206.78, \$155.08, and \$310.16. There is sufficient information in Retirement Earnings column of the table (column A) to support that the amount is overtime. The employee is covered by PERS, as evidence by column (B) in the table. As noted above, payments for overtime are not considered reportable compensation for purposes of PERS retirement benefits pursuant to Government Code sections 20630, 20635, and 20635.1 (**Tab 6**). As shown in the Retirement Earnings column (column A), \$0 is reported as retirement earnings for the eight separate overtime payments.

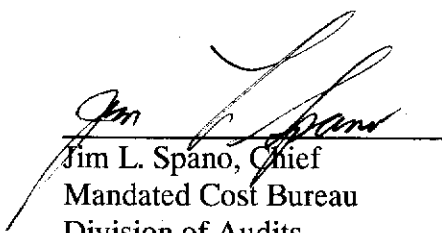
CONCLUSION

The CSM should find that the SCO's reductions to salary, benefit, and related indirect costs totaling \$10,004 is supported by the parameters and guidelines and the record and are, therefore, correct.

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 July 23, 2014, at Sacramento, California, by:



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

Tab 3

**State Controller's Audit of Los Rios Community College District's Mandate Reimbursement Process Program
Fiscal Effect of Audit Adjustments**

	<u>Millhone, FY 1999-2000</u>		<u>Sayles, FY 2000-01</u>				<u>Bray, FY 2000-01</u>	
	<u>PHR Per District</u>	<u>Adjusting Overtime</u>	<u>PHR Per District</u>	<u>Adjusting Retroactive Pay</u>	<u>Adjusting Overtime</u>	<u>Adjusting Retroactive Pay and Overtime</u>	<u>PHR Per District</u>	<u>Adjusting Retroactive Pay</u>
Annual salary	\$ 48,128	\$ 48,128	\$ 60,154	\$ 60,154	\$ 60,154	\$ 60,154	\$ 96,144	\$ 96,144
Retroactive pay	-	-	-	(28)	-	(28)	-	(60)
Overtime	-	(464)	-	-	(2,490)	(2,490)	-	-
Adjusted salary	48,128	47,664	60,154	60,126	57,664	57,636	96,144	96,084
Benefits	11,430	11,320	14,978	14,970	14,358	14,351	14,700	14,692
Salary and benefits	\$ 59,558	\$ 58,984	\$ 75,132	\$ 75,096	\$ 72,022	\$ 71,987	\$ 110,844	\$ 110,776
Annual productive hours	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
PHR	\$ 33.09	\$ 32.77	\$ 41.74	\$ 41.72	\$ 40.01	\$ 39.99	\$ 61.58	\$ 61.54
Difference in PHR		\$ (0.32)		\$ (0.02)	(1.73)	\$ (1.75)		\$ (0.04)
Allowable hours		26.25		115.75	115.75	115.75		3
Salaries and benefits		\$ (8.40)		\$ (2.32)	(200.25)	(202.57)		\$ (0.12)
Indirect cost rates		30.40%		31.45%	31.45%	31.45%		31.45%
Indirect costs		\$ (2.55)		\$ (0.73)	(62.98)	(63.71)		\$ (0.04)
Impact on audit adjustment		\$ (10.95)		\$ (3.05)	(263.23)	(266.28)		\$ (0.16)
Rounded		\$ (11)		\$ (3)	\$ (263)	\$ (266)		\$ (0.16)

Tab 4

Los Rios Community College District

Individual Earnings Report Extract A B

99-20

WARRANT DATE	CL S NUMBER CD T	EARNINGS	NON TAXABLE	FEDERAL TAX W/H	EARN SUBJ OASDI/MED	OASDI W/H	MEDCR W/H	STATE TAX W/H	RETIREMENT MB EARNINGS	STRS W/H	PERS W/H	VOLUNTARY DEDUCTION	NET EARNINGS
						01	02		01 00	00		00/00/00	
08/01/99	00067139 20	3573.24	440.79	451.20	3573.24 M	221.54	51.81	133.43	5 3573.24	.00	240.79		
08/19/99	00070694 20	3619.77	252.38	942.87	3619.77 M	224.43	52.49	202.04	5 3605.47	.00	252.38		
08/21/99	00071620 20	123.65	8.66	32.20	123.65 M	7.67	1.79	6.90	5 123.65	.00	8.66		
09/01/99	00073030 20	3696.89	449.45	484.54	3696.89 M	229.21	53.60	144.12	5 3696.89	.00	249.45		
10/01/99	00075825 20	3696.89	549.45	455.54	3696.89 M	229.21	53.60	134.82	5 3696.89	.00	249.45		
11/01/99	00078710 20	3696.89	549.45	455.54	3696.89 M	229.21	53.60	134.82	5 3696.89	.00	249.45		
11/02/99	00080483 24	80.00	.00	22.40	80.00 M	4.96	1.16	4.80	5 .00	.00	.00	.00	46.68
12/01/99	00081683 20	3696.89	549.45	455.54	3696.89 M	229.21	53.60	134.82	5 3696.89	.00	249.45		
01/01/00	00084720 20	3696.89	549.45	447.26	3696.89 M	229.21	53.60	130.71	5 3696.89	.00	249.45		
02/01/00	00088145 20	3696.89	549.45	447.26	3696.89 M	229.21	53.60	130.71	5 3696.89	.00	249.45		
02/02/00	00089834 24	288.00	.00	80.64	288.00 M	17.86	4.18	17.28	5 .00	.00	.00	.00	168.04
03/01/00	00091088 20	3696.89	549.45	447.26	3696.89 M	229.21	53.60	130.71	5 3696.89	.00	249.45		
04/01/00	00094179 20	3696.89	549.45	447.26	3696.89 M	229.21	53.60	130.71	5 3696.89	.00	249.45		
05/01/00	00097341 20	3696.89	549.45	447.26	3696.89 M	229.21	53.60	130.71	5 3696.89	.00	249.45		
06/01/00	00100520 20	3696.89	549.45	447.26	3696.89 M	229.21	53.60	130.71	5 3696.89	.00	249.45		
06/30/00	00104061 20	3696.89	549.45	447.26	3696.89 M	229.21	53.60	130.71	5 3696.89	.00	249.45		
07/02/00	00105369 24	96.00	.00	26.88	96.00 M	5.95	1.39	5.76	5 .00	.00	.00	.00	56.02

TOTAL 1 48,446.45 6,645.78 6,538.17 48,446.45 3,003.72 7,024.2 1,833.76 47,918.15 1 3,245.78

1 48,446.45**
 P4 PERIOD 3,619.77 -
 C4 PERIOD 3,301.53 +
 FROM PAYROLL REPORT 48,128.21 *

48,128.21
2 { < 80.00 }
 { < 88.00 } } Overtime #464
 { < 96.00 } }
 47,664.21 39 1/2

Tab 5

Report ID: LRPAY029
 Bal ID: FY
 Bal Year: 2001

PeopreSoft
 LOS RIOS COMMUNITY COLLEGE DISTRICT
 INDIVIDUAL EARNINGS REPORT

Page No. 1
 Run Date 01/21/2003
 Run Time 08:21:26

CHECK DATE	CHECK#	PAY GRP	S T	GROSS EARNINGS	NON TAXABLE	FED-TAX W/H	EARN SUBJ OASDI/MED	OASDI W/H	MEDCR W/H	STATE TAX W/H	MB CD	RETIREMENT EARNINGS	STRS W/H	PERS W/H	VOLUNTARY DEDUCTION	NET EARNINGS
NAME: Sayles [REDACTED]																
08/01/2000	0008218	C12	F	4101.50	277.77	492.93	4101.50 N	254.31	59.48	193.61	5	4101.50	0.00	277.77	[REDACTED]	[REDACTED]
08/02/2000	0615266	C12	F	378.60	0.00	106.01	378.60 N	23.48	5.49	22.72	5	0.00	0.00	0.00	0.00	220.90
08/25/2000	0009682	C12	F	225.43	15.78	58.70	225.43 N	13.97	3.27	12.58	5	225.43	0.00	15.78	[REDACTED]	[REDACTED]
09/01/2000	0010705	C12	F	4307.85	292.22	521.72	4307.85 N	267.09	62.46	211.45	5	4307.85	0.00	292.22	[REDACTED]	[REDACTED]
09/02/2000	0011971	C12	F	198.82	0.00	55.67	198.82 N	12.33	2.88	11.93	5	0.00	0.00	0.00	0.00	116.01
10/01/2000	0015772	C12	F	4480.16	304.28	564.29	4480.16 N	277.77	64.97	226.36	5	4480.16	0.00	304.28	[REDACTED]	[REDACTED]
10/02/2000	0016174	C12	F	697.87	0.00	195.40	697.87 N	43.27	10.11	41.87	5	0.00	0.00	0.00	0.00	407.22
10/10/2000	0108403	C12	F	3328.46	224.80	869.02	3328.46 N	206.36	48.26	186.22	5	3328.46	0.00	224.80	[REDACTED]	[REDACTED]
10/15/2000	0623136	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
11/01/2000	0018017	C12	F	4480.16	304.28	564.29	4480.16 N	277.77	64.97	226.36	5	4480.16	0.00	304.28	[REDACTED]	[REDACTED]
11/02/2000	0019256	C12	F	206.78	0.00	57.90	206.78 N	12.82	3.00	12.41	5	0.00	0.00	0.00	0.00	120.65
11/15/2000	0627243	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
12/01/2000	0021252	C12	F	4480.16	304.28	564.29	4480.16 N	277.77	64.96	226.36	5	4480.16	0.00	304.28	[REDACTED]	[REDACTED]
12/15/2000	0631342	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
01/01/2001	0024440	C12	F	4480.16	304.28	564.29	4480.16 N	277.77	64.96	226.36	5	4480.16	0.00	304.28	[REDACTED]	[REDACTED]
01/15/2001	0635410	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
02/01/2001	0028057	C12	F	4480.16	304.28	548.04	4480.16 N	277.77	64.96	220.36	5	4480.16	0.00	304.28	[REDACTED]	[REDACTED]
02/02/2001	0029328	C12	F	336.01	0.00	94.08	336.01 N	20.83	4.88	20.16	5	0.00	0.00	0.00	0.00	196.06
02/15/2001	0639465	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
03/01/2001	0031375	C12	F	4480.16	322.94	542.96	4480.16 N	277.77	64.96	218.63	5	4480.16	0.00	313.61	[REDACTED]	[REDACTED]
03/02/2001	0032799	C12	F	206.78	0.00	57.90	206.78 N	12.82	3.00	12.41	5	0.00	0.00	0.00	0.00	120.65
04/01/2001	0034800	C12	F	4480.16	313.61	545.43	4480.16 N	277.77	64.96	219.50	5	4480.16	0.00	313.61	[REDACTED]	[REDACTED]
04/15/2001	0647813	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
05/01/2001	0037968	C12	F	4480.16	313.61	545.43	4480.16 N	277.77	64.96	219.50	5	4480.16	0.00	313.61	[REDACTED]	[REDACTED]
05/15/2001	0651611	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
06/01/2001	0041286	C12	F	4480.16	312.27	545.80	4480.16 N	277.77	64.96	219.62	5	4480.16	0.00	313.61	[REDACTED]	[REDACTED]
06/02/2001	0042553	C12	F	155.08	0.00	43.42	155.08 N	9.62	2.25	9.31	5	0.00	0.00	0.00	0.00	90.48
06/15/2001	0655665	C12	F	0.00	0.00	0.00	0.00 N	0.00	0.00	0.00	5	0.00	0.00	0.00	[REDACTED]	[REDACTED]
06/30/2001	0045330	C12	F	4480.16	475.88	520.02	4317.89 N	267.71	62.61	204.41	5	4480.16	0.00	313.61	[REDACTED]	[REDACTED]
07/02/2001	0045953	C12	F	310.16	0.00	86.85	310.16 N	19.23	4.50	18.61	5	0.00	0.00	0.00	0.00	180.97
TOTAL:				59254.94	4070.28	8144.44	59092.67	3663.77	856.85	2960.74		56764.84	0.00	3900.02	[REDACTED]	[REDACTED]

Thru and agreed to Salary Detail Schedule Comp (6/1/22)

EO # 2,490⁰⁰ OVERTIME

3/1/03

Tab 6

GOVERNMENT CODE

SECTION 20630-20639

20630. (a) As used in this part, "compensation" means the remuneration paid out of funds controlled by the employer in payment for the member's services performed during normal working hours or for time during which the member is excused from work because of any of the following:

(1) Holidays.

(2) Sick leave.

(3) Industrial disability leave, during which, benefits are payable pursuant to Sections 4800 and 4850 of the Labor Code, Article 4 (commencing with Section 19869) of Chapter 2.5 of Part 2.6, or Section 44043 or 87042 of the Education Code.

(4) Vacation.

(5) Compensatory time off.

(6) Leave of absence.

(b) When compensation is reported to the board, the employer shall identify the pay period in which the compensation was earned regardless of when reported or paid. Compensation shall be reported in accordance with Section 20636 and shall not exceed compensation earnable, as defined in Section 20636.

20635. When the compensation of a member is a factor in any computation to be made under this part, there shall be excluded from those computations any compensation based on overtime put in by a member whose service retirement allowance is a fixed percentage of final compensation for each year of credited service. For the purposes of this part, overtime is the aggregate service performed by an employee as a member for all employers and in all categories of employment in excess of the hours of work considered normal for employees on a full-time basis, and for which monetary compensation is paid.

If a member concurrently renders service in two or more positions, one or more of which is full time, service in the part-time position shall constitute overtime. If two or more positions are permanent and full time, the position with the highest payrate or base pay shall be reported to this system. This provision shall apply only to service rendered on or after July 1, 1994.

20635.1. Notwithstanding Section 20635, and Section 45102 of the Education Code, when the compensation of a school member is a factor in any computation to be made under this part, there shall be excluded from those computations any compensation based on overtime put in by a member whose service retirement allowance is a fixed percentage of final compensation for each year of credited service. For the purposes of this part, overtime for school members is the aggregate service performed by an employee as a member for all school employers and in all categories of employment in excess of 40 hours of work per week, and for which monetary compensation is paid.

If a school member concurrently renders service in two or more positions, one or more of which is full time, service in the part-time position shall constitute overtime. If two or more positions are permanent and full time, the position with the highest payrate or base pay shall be reported to this system.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On July 25, 2014, I served the:

Claimant Comments; and SCO Comments

Mandate Reimbursement Process, 05-4485-I-03

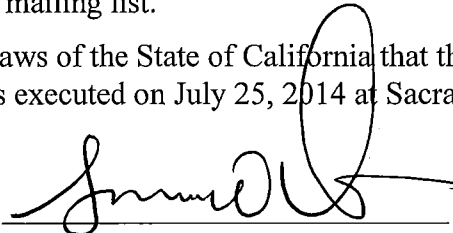
Statutes 1975, Chapter 486; Statutes 1984, Chapter 1459

Fiscal Years 1999-2000 and 2000-2001

Los Rios Community College District, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 25, 2014 at Sacramento, California.



Lorenzo Duran

Commission on State Mandates

980 Ninth Street, Suite 300

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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 7/15/14

Claim Number: 05-4485-I-03

Matter: Mandate Reimbursement Process

Claimant: Los Rios Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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