



RECEIVED
May 06, 2015
Commission on
State Mandates

BETTY T. YEE
California State Controller

LATE FILING

May 5, 2015

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

Re: **Incorrect Reduction Claim (IRC)**

Integrated Waste Management, 14-0007-I-07
Public Resources Code Sections 40418, 40196.3, and 42920-42928
Public Contract Code Sections 12167 and 12167.1
Statutes of 1992, Chapter 1116 (AB 3521); Statutes of 1999, Chapter 764 (AB 75)
Fiscal Years: 2000-2001, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008
El Camino Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

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

Sincerely,

A handwritten signature in cursive script that reads "Jim L. Spano".

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

JLS/lis

15542

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
EL CAMINO COMMUNITY COLLEGE DISTRICT**

Integrated Waste Management Program

Table of Contents

<u>Description</u>	<u>Page</u>
State Controller's Office (SCO) Response to District's Comments	
Declaration	Tab 1
SCO Analysis and Response	Tab 2
Sacramento County Superior Court Judgment Granting Petition for Writ of Administrative Mandamus, dated June 30, 2008	Tab 3
SCO email to inform district of review engagement, dated January 17, 2014.....	Tab 4
SCO remittance advice, dated January 28, 2011	Tab 5
District's Waste Management Annual Reports to CalRecycle of diversion	Tab 6
District's Board Meeting Agenda, dated October 20, 2003	Tab 7
Sanitation Districts of Los Angeles County, South Gate Transfer Station, South Gate.....	Tab 8
SCO Offsetting Savings Calculation.....	Tab 9
Sacramento County Superior Court Ruling, dated May 29, 2008.....	Tab 10
SCO email to inform district of review finding, dated February 20, 2014.....	Tab 11
District email response to review finding, dated March 5, 2014	Tab 12
CalRecycle's "Understanding SB 1016 Solid Waste Per Capita Disposal Measurement Act"	Tab 13
SCO Percentage of Composted Material to Total Tonnage Diverted	Tab 14
SCO Summary of "Composting" (Direct) Costs Claimed by the district	Tab 15
CalRecycle website information regarding hazardous waste materials	Tab 16
California Integrated Waste Management Board letter on statewide average disposal fee for solid waste hauled to a landfill, dated September 21, 2009.....	Tab 17
CalRecycle provides landfill disposal fees for calendar years 2007 and 2008.....	Tab 18

Note: References to Exhibits relate to the district's IRC filed on July 17, 2014, as follows:

- Exhibit A – PDF pages 26, 28, 31, and 33
- Exhibit B - PDF pages 37, 49, 54, 56, and 59
- Exhibit C – PDF page 84
- Exhibit D – PDF pages 171, 174, 178, 181, 185, 188, 192, 196, 200, 203, 207, and 210

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 Division of Audits

3 3301 C Street, Suite 725

4 Sacramento, CA 95816

5 Telephone No.: (916) 324-8907

6 **BEFORE THE**

7 **COMMISSION ON STATE MANDATES**

8 **STATE OF CALIFORNIA**

9 **INCORRECT REDUCTION CLAIM (IRC)**
10 **ON:**

11 *Integrated Waste Management Program*

12 Public Resources Code Sections 40418,
13 40196.3, 42920, 42921, 42922, 42923, 42924,
14 42925, 42926, 42927, and 42928; Public
15 Contract Code Sections 12167 and 12167.1

16 Statutes of 1992, Chapter 1116 (AB 3521);
17 Statutes of 1999, Chapter 764 (AB 75)

18 **EL CAMINO COMMUNITY COLLEGE**
19 **DISTRICT, Claimant**

No.: IRC 14-0007-I-07

AFFIDAVIT OF BUREAU CHIEF

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

- 21 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 22 2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that, I was employed as an audit manager for two years and three months.
- 23 3) I am a California Certified Public Accountant.
- 24 4) I reviewed the work performed by the SCO auditor.
- 25 5) Any attached copies of records are true copies of records, as provided by El Camino Community College District, or retained at our place of business.

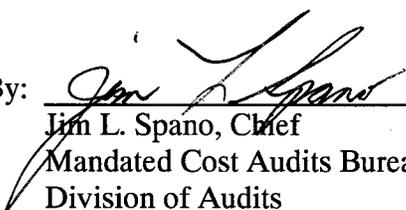
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

- 6) The records include claims for reimbursement, and attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 7) A review of the claims for fiscal year (FY) 2000-01, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, and FY 2007-08 commenced on January 17, 2014, and was completed on March 19, 2014.

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

Date: May 5, 2015

OFFICE OF THE STATE CONTROLLER

By: 

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

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
EL CAMINO COMMUNITY COLLEGE DISTRICT**

**For Fiscal Year (FY) 2000-01, FY 2003-04, FY 2004-05,
FY 2005-06, FY 2006-07, and FY 2007-08**

**Integrated Waste Management Program
Public Resources Code Sections 40418, 40196.3, 42920, 42921, 42922, 42923, 42924, 42925,
42926, 42927, and 42928; Public Contract Code Sections 12167 and 12167.1;
Statutes of 1992, Chapter 1116 (AB 3521); Statutes of 1999, Chapter 764 (AB 75)**

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that El Camino Community College District submitted on July 17, 2014. The SCO reviewed the district's claims for costs of the legislatively mandated Integrated Waste Management (IWM) Program for the period of July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008. The SCO issued its final report on March 19, 2014 [Exhibit A, page 26 of 219].

The district submitted reimbursement claims totaling \$363,721—\$42,203 for fiscal year (FY) 2000-01 [Exhibit D, page 171 of 219], \$47,971 for FY 2003-04 [Exhibit D, page 178 of 219], \$53,832 for FY 2004-05 [Exhibit D, page 185 of 219], \$71,095 for FY 2005-06 [Exhibit D, page 192 of 219], \$70,065 for FY 2006-07 [Exhibit D, page 200 of 219], and \$78,555 for FY 2007-08 [Exhibit D, page 207 of 219]. Subsequently, the SCO reviewed these claims and found that \$156,530 is allowable and \$207,191 is unallowable [Exhibit A, page 26 of 219]. The district understated the offsetting savings realized from implementation of its Integrated Waste Management plan.

The following table summarizes the review results:

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits	\$ 30,982	\$ 30,982	\$ -
Fixed assets	18,588	18,588	-
Total direct costs	49,570	49,570	-
Indirect costs	11,633	11,633	-
Total direct and indirect costs	61,203	61,203	-
Less offsetting reimbursements	(19,000)	(19,000)	-
Less offsetting savings	-	(8,145)	(8,145)
Total program costs	<u>\$ 42,203</u>	34,058	<u>\$ (8,145)</u>
Less amount paid by the State ¹		(42,203)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (8,145)</u>	

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits	\$ 42,453	\$ 42,453	\$ -
Indirect costs	12,354	12,354	-
Total direct and indirect costs	54,807	54,807	-
Less offsetting reimbursements	(699)	(699)	-
Less offsetting savings	(6,137)	(42,034)	(35,897)
Total program costs	\$ 47,971	12,074	\$ (35,897)
Less amount paid by the State ¹		-	
Allowable costs claimed in excess of (less than) amount paid		\$ 12,074	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries and benefits	\$ 45,211	\$ 45,211	\$ -
Indirect costs	15,923	15,923	-
Total direct and indirect costs	61,134	61,134	-
Less offsetting reimbursements	(1,165)	(1,165)	-
Less offsetting savings	(6,137)	(44,791)	(38,654)
Total program costs	\$ 53,832	15,178	\$ (38,654)
Less amount paid by the State ¹		-	
Allowable costs claimed in excess of (less than) amount paid		\$ 15,178	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits	\$ 57,808	\$ 57,808	\$ -
Indirect costs	20,227	20,227	-
Total direct and indirect costs	78,035	78,035	-
Less offsetting reimbursements	(803)	(803)	-
Less offsetting savings	(6,137)	(49,982)	(43,845)
Total program costs	\$ 71,095	27,250	\$ (43,845)
Less amount paid by the State ¹		-	
Allowable costs claimed in excess of (less than) amount paid		\$ 27,250	

Cost Elements	Actual Costs Claimed	Allowable per Review	Review Adjustment
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits	\$ 57,085	\$ 57,085	\$ -
Indirect costs	<u>20,350</u>	<u>20,350</u>	<u>-</u>
Total direct and indirect costs	77,435	77,435	-
Less offsetting reimbursements	(1,233)	(1,233)	-
Less offsetting savings	<u>(6,137)</u>	<u>(43,597)</u>	<u>(37,460)</u>
Total program costs	<u>\$ 70,065</u>	32,605	<u>\$ (37,460)</u>
Less amount paid by the State ¹		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 32,605</u>	
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits	\$ 62,112	\$ 62,112	\$ -
Fixed assets	<u>2,092</u>	<u>2,092</u>	<u>-</u>
Total direct costs	64,204	64,204	-
Indirect costs	<u>22,144</u>	<u>22,144</u>	<u>-</u>
Total direct and indirect costs	86,348	86,348	-
Less offsetting reimbursements	(1,656)	(1,656)	-
Less offsetting savings	<u>(6,137)</u>	<u>(49,327)</u>	<u>(43,190)</u>
Total program costs	<u>\$ 78,555</u>	35,365	<u>\$ (43,190)</u>
Less amount paid by the State ¹		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 35,365</u>	
<u>Summary: July 1, 2000, through June 30, 2001:</u>			
<u>and July 1, 2003, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits	\$ 295,651	\$ 295,651	\$ -
Fixed assets	<u>20,680</u>	<u>20,680</u>	<u>-</u>
Total direct costs	316,331	316,331	-
Indirect costs	<u>102,631</u>	<u>102,631</u>	<u>-</u>
Total direct and indirect costs	418,962	418,962	-
Less offsetting reimbursements	(24,556)	(24,556)	-
Less offsetting savings	<u>(30,685)</u>	<u>(237,876)</u>	<u>(207,191)</u>
Total program costs	<u>\$ 363,721</u>	156,530	<u>\$ (207,191)</u>
Less amount paid by the State ¹		(42,203)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 114,327</u>	

¹ Payment information current as of January 26, 2015.

I. INTEGRATED WASTE MANAGEMENT PROGRAM CRITERIA

Parameters and Guidelines

On March 30, 2005, the Commission on State Mandates (Commission) adopted the parameters and guidelines for Chapter 764, Statutes of 1999; and Chapter 1116, Statutes of 1992 [**Exhibit B, page 37 of 219**]. The Commission amended the parameters and guidelines on September 26, 2008 [**Exhibit B, page 49 of 219**], as directed by the Superior Court of California, County of Sacramento, No. 07CS00355 [**Tab 3**].

Section VII. of the amended parameters and guidelines define offsetting cost savings as follows [**Exhibit B, page 59 of 219**]:

VII. OFFSETTING COST SAVINGS

Reduced or avoided costs realized from implementation of the community college district's Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes, community college districts are required to deposit cost savings resulting from the Integrated Waste Management plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the California Integrated Waste Management Board for the purpose of offsetting Integrated Waste Management plan costs. Subject to the approval of the California Integrated Waste Management Board, cost savings by a community college that do not exceed two thousand dollars (\$2,000) annually are continually appropriated for expenditure by the community college for the purpose of offsetting Integrated Waste Management program costs. Cost savings exceeding two thousand dollars (\$2,000) annually may be available for expenditure by the community college only when appropriated by the Legislature. To the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan.

SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs [**Exhibit C**]. For the purpose of this IRC, the June 2005 claiming instructions are substantially similar to the version extant at the time the district filed the subject claims.

II. STATUTE OF LIMITATIONS

Issue

The district asserts that the three-year statute of limitations to start the review had expired for FY 2000-01 when the SCO commenced the review.

SCO's Analysis:

Government Code section 17558.5, subdivision (a), states:

A reimbursement claim . . . 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. . . .

The initial payment of the claim was made on January 28, 2011. The SCO initiated its review by sending an email to Janice Ely, Business Manager, on January 17, 2014 [Tab 4]. The SCO sent a remittance advice to the district dated January 28, 2011 [Tab 5], notifying the district of payments made on that date pursuant to Chapter 724, Statutes 2010 (Assembly Bill No. 1610) totaling \$364,436. This amount was applied to various mandated cost claims filed by the district. Included with the remittance advice was a schedule (Claimant's Account Summary), detailing how the payment was applied to the district's claims. Therefore, the SCO complied with Government Code section 17558.5, subdivision (a) because the review was initiated within three years of the date of initial payment.

District's Response:

The district asserts that the three-year statute of limitations to start the audit had expired for FY 2000-01 when the Controller commenced the audit. Pursuant to Chapter 724, Statutes of 2010, an appropriation was made to the District by January 14, 2011, for FY 2000-01 of \$42,203. The date of payment is a matter of record not available to the District but that can be produced by the Controller.

Government Code Section 17558.5 (as amended by Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005) states:

- (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to 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 in which the claim is filed, the time for the Controller to initiate an audit shall commence to run from *the date of initial payment of the claim*. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. *(Emphasis added)*

The audit commencement date is the date of first contact made by the Controller to the claimant. Jim Spano, Bureau Chief, Mandated Cost Audit Bureau, State Controller's Office, in an email (see Exhibit A) dated November 22, 2011, to Nancy Patton, Assistant Executive Director of the Commission at that time, and Keith Peterson (SixTen and Associates) stated the following:

At the same meeting, Commission staff asked what we believe constitutes the initiation of an audit pursuant to Government Code section 17558.5. *We consider the event that initiates an audit pursuant to Government Code section 17558.5 to be the date of the initial contact by the SCO to the auditee (generally a telephone contact) to inform them and put them on notice of the SCO's intention to perform the audit.* In addition, we consider this same date as the event that commences the two-year period to complete an audit pursuant to Government Code section 17558.5 (Emphasis added).

The Controller's March 19, 2014, audit report transmittal letter states that the first contact the District received regarding this audit was January 17, 2014, which is more than three years after the January 14, 2011, appropriation for the FY 2000-01 annual claim. Therefore, the Controller did not have jurisdiction to audit FY 2000-01.

SCO's Comment:

The district acknowledges in its response that it does not know the date the apportionment was made to the district pursuant to Assembly Bill No. 1610. The district also states that, in its opinion, the district's apportionment was made by January 14, 2011, which is incorrect. As noted in the SCO remittance advice provided to the district [Tab 5], the apportionment date for the Assembly Bill No. 1610 payment that the district received was dated January 28, 2011. Therefore, the SCO did have jurisdiction to review the district's claim for FY 2000-01 by initiating the review on January 17, 2014 [Tab 4].

III. DISTRICT UNDERSTATED OFFSETTING SAVINGS

Issue

For the period of July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008, we found that the district understated offsetting savings realized as a result of implementing its IWM plan by \$207,191.

The district believes that none of the cost savings were realized by the district, as required by the parameters and guidelines.

SCO's Analysis:

The amended parameters and guidelines require districts to report reduced or avoided costs realized from implementation of the community college district's IWM plan, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1 [**Exhibit B, page 59 of 219**].

This issue of realized offsetting savings has already been decided by the Sacramento County Superior Court, which issued a Judgment and Writ of Mandate on June 30, 2008. The court ordered the Commission to amend the parameters and guidelines to require community college districts claiming reimbursable costs of an IWM plan to identify and offset from their claims (consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1) cost savings realized as a result of implementing their plan [**Tab 3, page 2**].

Public Contract Code section 12167 requires that revenues received from the IWM plan or any other activity involving the collection and sale of recyclable materials in state offices located in state-owned and state-leased buildings be deposited in the IWM Account in the IWM Fund. For the period of July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008, the district did not remit to the State any savings realized from implementation of its IWM plan. However, the failure of the district to remit to the State the savings realized from implementation of its IWM plan does not preclude it from the requirement to do so.

Government Code section 17514 defines "costs mandated by the state" as any increased costs that either a local agency or school district is required to incur. In addition, Government Code section 17556, subdivision (e), states that reimbursement is precluded if the statute provides for offsetting savings that result in no net costs to the local agency. For purposes of section 6 of article XIII B of the California Constitution and the statutes implementing section 6, California Community Colleges are defined as school districts and treated as local governments. To the extent that El Camino Community College District realized cost savings, it is not required to incur increased costs.

District's Response:

A. OFFSETTING COST SAVINGS

The audit report states that the total claimed costs of \$363,721 should have been reduced by \$237,876 of costs savings calculated by multiplying the tonnage diverted by a statewide average landfill fee per ton. However, none of these alleged cost savings were realized by the District as required by the parameters and guidelines. The District reported a total of \$30,686 [sic] on the Controller's Form IWM-1 line 9 for "Offsetting Savings." This offset is an error. This amount (\$6,137 per year for 5 years) represents the cost of a part-time groundskeeper who was laid off as a result of the waste diversion program. However, since this potential cost-savings was never realized by subsequent state agency action, this reduction should be reinstated to the District.

2. Assumed Cost Savings

The court presupposes a previous legal requirement for districts to incur landfill disposal fees to divert solid waste. Thus, potentially relieved of the need to incur new or additional landfill fees for increased waste diversion, a cost savings would occur. There is no finding of fact or law in the court decision or from the Commission Statement of Decision for the test claim for this assumed duty to use landfills. However, since the court stated that the cost savings from avoided landfill costs are only "likely," potential costs savings would be a finding of fact not law. There is no evidence in the court decision that these reduced or avoided landfill costs occurred at all or to any one district other than the bare assertion that such savings may have occurred. Thus, potential landfill cost savings would be a question of fact for each claiming district. However, the Controller's audit adjustment erroneously and simply assumes these cost savings occurred in the form of avoided landfill fees for the mandated tonnage diverted. The audit report merely states that the Controller has "determined that the district had reduced or avoided costs" apparently, and only, as a result of increased diversion of solid waste.

3. Realized Cost Savings

The parameters and guidelines language does not assume that the cost savings occurred, but instead requires that the cost savings be *realized*. The amended parameters and guidelines, relying upon the court decision, state that "(r)educed or avoided costs *realized* from implementation of the community college districts' Integrated Waste Management plans shall be identified and offset from this claim as cost savings..." To be realized, the court states that the following string of events must occur:

Thus, in accordance with section 12167, state agencies, along with California Community Colleges which are defined as state agencies for purpose of IWM plan requirements in Public Resources Code section 42920 et seq (Pub. Resources Code §§ 40196, 40148), must deposit cost savings resulting from IWM plans in the Integrated Waste Management Account in the Integrated Waste Management Fund; the funds deposited in the Integrated Waste Management Account, upon appropriation by the Legislature, may be expended by the Integrated Waste Management Board for the purpose of offsetting IWM plan costs. In accordance with section 12167.1 and notwithstanding section 12167, cost savings from the IWM plans of the agencies and colleges that do not exceed \$2,000 annual are continuously appropriated for expenditure by the agencies and colleges for the purpose of offsetting IWM plan implementation and administration costs; cost savings resulting from IWM plan in excess of \$2,000 annually are available for such expenditure by the agencies and colleges when appropriated by the Legislature.

For the cost savings to be realized, the parameters and guidelines further require that "(t)o the extent so approved or appropriated and applied to the college, these amounts shall be identified and offset from the costs claimed for implementing the Integrated Waste Management Plan." Thus, a certain chain of events must occur: the cost savings must exist (avoided landfill costs); be converted to cash; amounts in excess of \$2,000 per year deposited in the state fund; and these deposits by the districts appropriated by the Legislature to districts for the purposes of mitigating the cost of implementing the plan. None of these prerequisite events occurred so no costs savings were "realized" by the District. Regardless, the adjustment cannot be applied to the District since no state appropriation of the cost savings was made to the District.

4. Calculation of Cost Savings

The court suggested that "(t)he amount or value of the savings may be determined from the calculations of annual solid waste disposal reduction or diversion which California Community Colleges must annually report to petitioner Integrated Waste Management Board pursuant to subdivision (b)(1) of Public Resources Code section 42926." The parameters and guidelines are silent as to how to calculate the avoided costs. The court provided two alternative methods, either disposal reduction or diversion reported by districts, and the Controller utilized the diversion percentage, which assumes, without findings of fact, that all diversion tonnage is landfill disposal tonnage reduction.

a. The Controller's formula is a standard of general application

The audit adjustment for the assumed landfill cost savings is based on a formula created by the Controller and has been consistently used for all 36 audits of this mandate published by the Controller (as of the date of this document). The Controller's use of this formula for audit purposes is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable (Government Code Section 11340.5). The formula is not an exempt audit guideline (Government Code Section 11340.9(e)). State agencies are prohibited from enforcing underground regulations. If a state agency issues, enforces, or attempts to enforce a rule without following the Administrative Procedures Act, when it is required to, the rule is called an "underground regulation." Further, the audit adjustment is a financial penalty against the District, and since the adjustment is based on an underground regulation, the formula cannot be used for the audit adjustment (Government Code Section 11425.50).

b. The Controller's formula assumes facts not in evidence

The audited offsetting cost savings is the sum of three components: the "allocated" diversion percentage, multiplied by the tonnage diverted, multiplied by a landfill disposal cost per ton. The Controller's calculation method includes several factual errors that make it useless as a basis of determining potential cost savings.

1. Allocated diversion percentage: The audit report uses the diversion percentage reported by the District to the state (CalRecycle) for each year until 2008 at which time this statistic was no longer available from CalRecycle. The auditor then uses the 2007 percentage for all subsequent years. Therefore, the diversion rates used for the audit adjustments after 2007 are fiction.
2. Tonnage diverted: The Controller formula uses the total tonnage reported by the District to CalRecycle. The audit report states that this amount includes "solid waste that the district recycled, composted, and kept out of a landfill." Next, the audit report assumes without findings that all diverted tonnage would have been disposed in a landfill and thus additional landfill fees incurred for all additional tonnage diverted. Composted material, which likely is a significant amount of the diverted tonnage, would not have gone to the landfill. The audit report also assumes without findings that all diverted tonnage is within the scope of the mandate. The total tons diverted for some fiscal years may include materials that are outside the scope of the mandate (e.g. paint). Deducting the compost amount and tonnage unrelated to the mandate would reduce both the total tonnage and the diversion percentage. The audit report uses the total tonnage diverted reported by the District to the state (CalRecycle) for each year until 2008 at which time this statistic was no longer available from CalRecycle. The auditor then used the 2007 tonnage for all subsequent years. Therefore, the diversion rates used for the audit adjustments after 2007 are fiction.
3. Landfill disposal fee: Having no District information in the annual claims for landfill disposal fees, since it was not required for the annual claims or the CalRecycle report, the Controller's method uses a statewide average costs to dispose of waste, ranging from \$36 to \$56 per ton, based on data said to be obtained from CalRecycle. The audit report does not include the CalRecycle statewide data used to generate these average fee amounts. Thus, the source of the average or actual costs that comprise the average is unknown and unsupported by audit findings.

5. Application of the Formula

There are several factual errors in the application of this offset. The District did not claim landfill costs, so there are none to be offset. The adjustment method does not match or limit the landfill costs avoided to landfill costs, if any, actually claimed. Instead, the total adjustment amount for avoided landfill costs is applied to the total annual claim amounts and thus reduces unrelated salary and benefit costs for: preparing district policies and procedures;

training staff who work on the integrated waste management plan; designating a plan coordinator; operating the plan accounting system; and, preparing the annual recycling material reports.

The Controller's calculation method prevents this District from receiving full reimbursement of its actual increased program costs, contrary to an unfounded expectation by the court. Footnote 1 of the court decision states that:

There is no indication in the administrative record or in the legal authorities provided to the court that, as respondent argues, a California Community College might not receive the full reimbursement of its actual increased costs required by section 6 if its claims for reimbursement of IWM plan costs were offset by realized cost savings and all revenues received from plan activities.

Indeed, it appears from the statewide audit results ² to date that the application of the formula only has arbitrary results. The following table indicates the percentage of total claimed cost allowed by the "desk audits" conducted by the Controller on the single issue of the cost savings offset:

<u>Controller's Audits-cost savings Issue only District</u>	<u>Percentage Allowed</u>	<u>Audit Date</u>
Mira Costa Community College District	0%	10/08/2013
Citrus Community College District	2.0%	09/11/2013
Yuba Community College District	3.4%	05/07/2014
Allan Hancock Joint Community College District	14.8%	06/23/2014
San Bernardino Community College District	20.3%	06/23/2014
Grossmont-Cuyamaca Community College District	28.7%	04/30/2013
State Center Community College District	32.1%	08/30/2013
Merced Community College District	33.2%	07/09/2013
North Orange County Community College District	33.6%	08/15/2013
Solano Community College District	34.4%	06/17/2013
Long Beach Community College District	35.4%	05/22/2014
Sierra Joint Community College District	41.4%	07/22/2013
Yosemite Community College District	41.7%	07/10/2013
El Camino Community College District	43.0%	03/19/2014
Mt. San Antonio Community College District	43.7%	08/15/2013
Hartnell Community College District	45.0%	04/09/2014
Shasta-Tehama-Trinity Jt. Community College District	53.3%	06/17/2014
Contra Costa Community College District	58.7%	05/29/2013
Monterey Peninsula Community College District	59.8%	06/05/2014
Siskiyou Joint Community College District	62.2%	06/03/2014
San Joaquin Delta Community College District	69.5%	05/07/2014
Gavilan Joint Community College District	69.6%	04/11/2014
West Kern Community College District	69.9%	06/03/2014
Marin Community College District	72.4%	06/03/2014
Victor Valley Community College District	73.4%	04/09/2014
Cabrillo Community College District	80.8%	06/18/2014
Redwood Community College District	83.4%	04/11/2014

The District agrees that any relevant realized cost savings should be reported, but the offset must also be properly matched to relevant costs.

SCO's Comments:

During our review of the district's claims, we found that the district realized total offsetting savings of \$237,876 from implementation of its IWM plan. However, since the district reported \$30,685 in offsetting savings, we found that the district understated total offsetting savings by \$207,191 (\$237,876 less \$30,685) [Exhibit A page 33 of 219].

The district is requesting a \$30,686 reinstatement because it reported this offset in "error." We do not agree with any reinstatement because the adjustment of \$207,191 taken by the SCO is the difference between the offset totaling \$30,685 reported by the district and the amount of offsetting savings totaling \$237,876 we found that the district realized from implementing its IWM plan. Had the district not reported the offsetting savings of \$30,685, we would have taken a finding for the entire offsetting savings determination of \$237,876. Further, Government Code section 17568 limits the filing of a reimbursement claim to no later than "one-year after the deadline specified in Section 17560." As such, the deadline for the district to amend the FY 2003-04 through FY 2007-08 claims expired on March 31, 2010.

The district also believes that SCO's offsetting savings adjustment of \$237,876 is inappropriate because "none of these alleged cost savings were realized by the District as required by the parameters and guidelines." The SCO's comments regarding the issue of realized cost savings is discussed at great length in Item 3 - Realized Cost Savings, below.

2. Assumed Cost Savings

- *Presumed Requirement for the District to use Landfills*

The district states, "The court presupposes a previous legal requirement for districts to incur landfill disposal fees to *divert* solid waste" [emphasis added]. We disagree. Landfill fees are incurred when solid waste is disposed. "Diversion" is not the same as disposal. Public Resources Code section 40192, subsection (b), states:

. . . solid waste disposal . . . means the management of solid waste through landfill disposal...at a permitted solid waste facility.

Therefore, we believe that the district intended to state, "The court presupposes a previous legal requirement for districts to incur landfill disposal fees to *dispose of* solid waste" [emphasis added].

The district states that there is only a presumption for districts to incur landfill disposal fees to dispose of solid waste, yet the district does not provide an alternative for how un-diverted solid waste would be disposed of if not at a landfill. In addition, the district does not state that it disposed of its solid waste at any location other than a landfill or used any other methodology to dispose of its waste rather than to contract with a commercial waste hauler. Therefore, comments relating to legal requirements regarding alternatives for the disposal of solid waste are irrelevant.

Besides, the district acknowledges its use of landfills for solid waste disposal. In its annual waste management report to CalRecycle, the district states the following:

- "Staff is also getting involved and has identified additional diversion opportunities and is *diverting previously landfill-bound* materials daily" [emphasis added, see **Tab 6, page 5**].

- “Efforts towards donations to local schools and increased monitoring of paper/cardboard recycling have also contributed to *landfill diversion*” [emphasis added, see **Tab 6, page 9**].
- “C&D diversion efforts have contributed considerably to our *diversion from landfills*” [emphasis added, see **Tab 6, page 18**].

Also, the district reported to CalRecycle that it *disposed* of 753.6 tons of trash in calendar year 2000 [**Tab 6, page 1**], 717.1 tons in calendar year 2001 [**Tab 6, page 4**], 1,121.7 tons in calendar year 2003 [**Tab 6, page 8**], 725.0 tons in calendar year 2004 [**Tab 6, page 11**], 1,020.6 tons in calendar year 2005 [**Tab 6, page 14**], 721.6 tons in calendar year 2006 [**Tab 6, page 17**], 808.8 tons in calendar year 2007 [**Tab 6, page 20**], and 648.7 tons in calendar year 2008 [**Tab 6, page 23**]. Within the narrative of these reports, the district acknowledges its contracts with a “hauler” [**Tab 6, page 2**]. The district does not indicate in these annual reports that it used any other methodology to dispose of solid waste.

Further, the district’s October 20, 2003 Board meeting approved a contract with Cal-Met Services to provide “campus refuse removal” in an amount of \$68,544 per year from November 1, 2003, through June 30, 2005 [**Tab 7, page 2**].

Therefore, the evidence obtained by the SCO supports that the district normally disposes of its waste at a landfill through the use of a commercial waste hauler (Cal-Met Services).

- *Assumed Cost Savings*

The district states, “. . . the Controller’s audit adjustment erroneously and simply assumes that these costs savings occurred in the form of avoided landfill fees for the mandated tonnage diverted.” We disagree.

Unless the district had an arrangement with its waste hauler (Cal-Met Services) that it did not disclose to us, the district did not dispose of its solid waste at a landfill for no cost. For example, El Camino College is located in Torrance, CA. An internet search for landfill fees revealed that the South Gate Transfer Station in South Gate, California (15 miles from El Camino College), currently charges \$53.91 per ton to dispose of solid waste [**Tab 8, page 2**]. Therefore, the higher rate of diversion results in less trash that is disposed at a landfill, which creates cost savings to the district.

Therefore, evidence obtained by the SCO supports that the district incurred fees to dispose of its waste at a landfill.

3. Realized Cost Savings

The district reported that it *diverted* from landfill disposal a total of 6,798.95 tons of solid waste for the period of July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008, due to implementation of its IWM plan [**Tab 9**]. The district realized a savings from implementation of its IWM plan. The savings is supported when the tonnage diverted is multiplied by the cost to dispose of one ton of solid waste at the landfill (e.g., \$53.91 per ton at the South Gate Transfer Station).

Public Resources Code section 42925(a) requires that cost savings realized as a result of implementing an IWM plan be remitted to the State, in accordance with Public Contract Code sections 12167 and 12167.1. We recognize that the district did not remit to the State any savings realized from implementation of its IWM plan. However, the failure of the district to remit to the State the savings realized from implementation of its IWM plan in compliance with the Public

Contract Code or its failure to perform all of what it calls “prerequisite events” does not preclude it from the requirement to do so.

The parameters and guidelines, section VIII (Offsetting Cost Savings) states [**Exhibit B, page 59 of 219**]:

Reduced or avoided costs realized from implementation of the community college districts’ Integrated Waste Management plans shall be identified and offset from this claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1. Pursuant to these statutes, community college districts *are required to deposit cost savings* resulting from their Integrated Waste Management plans into the Integrated Waste Management Account in the Integrated Waste management Fund [emphasis added].

The Sacramento Superior Court ruled on May 29, 2008, that the cost savings *must* be used to fund IWM plan costs when it stated [**Tab 10, page 7**]:

Second, respondent incorrectly interpreted the phrase ‘to the extent feasible’ in Public Resources Code section 42925 to mean that the redirection of cost savings resulting from diversion activities by California Community Colleges to fund their IWM plan implementation and administration costs was not mandatory and that colleges could direct the cost savings to other programs upon a finding of infeasibility. Respondent’s interpretation is contrary to the manifest legislative intent and purpose of section 42925, *that cost savings be used to fund IWM plan costs* [emphasis added].

Therefore, evidence obtained by the SCO supports that the district realized savings through diversion activities that are required to be remitted to the State and that these savings be used to fund IWM plan costs.

4. Calculation of Cost Savings

a. The Controller’s formula is a standard of general application

The districts states “The Controller’s use of this formula for audit purposes is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable.” We disagree.

We used a “court approved” methodology to determine the *required* offset, which we believe to be both fair and reasonable. In the Superior Court ruling dated May 29, 2008, the court stated that “Such reduction or avoidance of landfill fees and costs resulting from solid waste diversion activities under §42920 et seq. represent savings which *must* be offset against the costs of diversion activities to determine the reimbursable costs of the IWM plan implementation – i.e., the actual increased costs of diversion – under section 6 and section 17514” [emphasis added, see **Tab 10, page 7**].

The ruling goes on to state, “The amount or value of the savings may be determined from the calculations of annual solid waste disposal reduction or diversion which California Community Colleges must annually report to petitioner Integrated Waste Management Board pursuant to subdivision (b)(1) of Public Resources Code section 42926.”

On September 26, 2008, the Commission amended the parameters and guidelines to be in accordance with the Judgment and Writ of Mandate issued by the court [**Exhibit B, page 49 of 219**]. On December 1, 2008, in compliance with Government Code section 17558, the SCO issued claiming instructions allowing community college districts to refile their FY 1999-2000 through FY 2007-08 claims to report the required offsetting savings. These amended claims were to be filed with the SCO on or before March 31, 2009 [**Exhibit C, page 84 of 219**].

The district's IWM claim for FY 2000-01 was filed with the SCO on October 6, 2005. The district did not amend this claim to report the required offset. The IWM claims for FY 2003-04 through FY 2007-08 were filed with the SCO on March 30, 2009. While the district did report offsetting savings totaling \$30,685 on these claims, the district acknowledges that the amount reported is "in error" and is not in relation to the issue of avoided or reduced landfill disposal costs [IRC filing, page 10 of 219]. Therefore, due to the district's failure to report the required offset, we used the methodology identified in the May 29, 2008 Superior Court ruling to determine the applicable offset amount [see the offsetting savings calculation in Tab 9 and Exhibit A, page 31 of 219]. We believe that this "court identified" approach provides a reasonable methodology to identify the applicable offsets.

We informed the district of this adjustment via an email on February 20, 2014 [Tab 11]. We provided the district an opportunity to provide an alternate methodology. We also offered to meet with the district in person to discuss this adjustment in more detail. On March 5, 2014, the district's Business Manager responded that, "The El Camino Community College District does not agree with the audit finding or the reduced claim amount, due to the audit methodology used to derive the unallowable costs" [Tab 12]. The district did not provide an alternate methodology to calculate the required offset.

b. The Controller's formula assumes facts not in evidence

1. Allocated Diversion Percentage

Public Resources Code section 42921 states:

- (a) Each state agency and each large state facility shall divert at least 25 percent of all solid waste generated by the state agency by January 1, 2002, through source reduction, recycling, and composting activities.
- (b) On and after January 1, 2004, each state agency and each large state facility shall divert at least 50 percent of all solid waste through source reduction, recycling, and composting activities.

For calendar years 2001, and 2003 through 2007, El Camino Community College District diverted above and beyond the requirements of Public Resources Code section 42921 based on information that the district reported to CalRecycle [Tab 6]. Therefore, we "allocated" the offsetting savings so as to not penalize the district by recognizing offsetting savings resulting from the additional non-mandated savings realized by the district from diverting solid waste above and beyond the applicable requirements of the Public Resources Code.

- Allocated Diversion Percentage for FY 2000-01 and FY 2003-04 through FY 2006-07

For FY 2000-01 and FY 2003-04 through FY 2006-07, we used the diversion information exactly as reported annually by the district to CalRecycle. For example, in calendar 2007, the district reported to CalRecycle that it diverted 1,184.2 tons of solid waste and disposed of 808.8 tons, which results in an overall diversion percentage of 59.4% [Tab 6, page 20]. Because the district was required to divert 50% for that year to meet the mandated requirements and comply with the Public Resources Code, it needed to have diverted only 996.5 tons (1,993.0 total tonnage generated x 50%) in order to satisfy the 50% requirement. Therefore, we adjusted our calculation to compute offsetting savings based on 996.5 tons of diverted solid waste rather than 1,184.2 tons.

As there is no State mandate to exceed solid waste diversion greater than 25% for calendar years 2002 and 2003 or greater than 50% for calendar year 2004 and beyond, there is no basis for calculating offsetting savings realized for actual diversion percentages that exceed the levels set by statute.

- **Allocated Diversion Percentage for FY 2007-08**

With the passage of Senate Bill (SB) 1016 (Chapter 343; Statutes of 2008), CalRecycle began focusing on “per capita disposal” instead of a “diversion percentage.” The shift from diversion to disposal provides more accurate measurements, takes less time to calculate, and allows for jurisdictional growth. With the original system of a 25% or 50% diversion requirement, if the district diverted above its requirement, it was fully implementing its IWM plan. Now, with SB 1016, each jurisdiction has “a disposal target that is the equivalent of 50 percent diversion, and that target will be expressed on a *per capita basis*.” Therefore, if the district’s per-capita disposal rate is less than the target, it means that the district is meeting its requirement [Tab 13, page 4].

As a result of SB 1016, beginning in calendar year 2008, CalRecycle stopped requiring the districts to report the actual amount of tonnage diverted. Consequently, the annual reports no longer identify either the tonnage diverted or a diversion percentage. However, even though community college districts no longer report diversion information, they are still required to divert 50% of their solid waste.

In reviewing the 2008 [Tab 6, page 24] annual report, we found the district’s annual per-capita disposal rate for both the employee and student populations to be well below the target rate. Therefore, the district far surpassed its requirement to divert more than 50% of its solid waste. As we did not have either the tonnage diverted or diversion percentage for calendar year 2008, we used the 2007 diversion information [Tab 6, page 20] to calculate the required offsetting savings for all of FY 2007-08.

The district did not provide us with any documentation to support its actual diversion rates for calendar year 2008. We believe that the 2007 diversion information is a fair representation of the 2008 diversion information because the district’s recycling processes have already been established and committed to. In fact, in the 2008 annual report, when asked to explain what new waste diversion programs were either implemented or discontinued during the year, the district stated “No new programs were implemented, or discontinued” [Tab 6, page 24].

2. Tonnage Diverted

- **Composted Material**

The district states that, “Composted material, which likely is a significant amount of the diverted tonnage, would not have gone to the landfill.” We disagree with the notion that composted material is a significant amount of the tonnage diverted. Our analysis shows that the composted material represents approximately 19% of the total tonnage diverted for calendar years 2000, and 2001 through 2007 [Tab 14].

The district does not identify where this composted material (e.g., grass, weeds, branches, etc.) will be disposed if it were not composted. We believe that the district is stating that it would have always composted green waste and would not incur a cost to dispose of this waste at the landfill; therefore, to include composted tonnage

in the offsetting savings calculation is incorrect. We disagree. As a result of this mandated program, the district is claiming over \$45,000 in salaries and benefits for its gardeners and groundskeeper to “divert solid waste from landfill disposal or transformation facilities – composting” [Tab 15]. Therefore, it seems reasonable that the correlated landfill fees that the district did not incur for the composted materials translate into savings realized by the district. Further, such savings should be recognized and appropriately offset against composting costs that the district incurred and claimed as part of implementing its IWM plan.

- Hazardous Waste

The district states that, “The audit report also assumes without findings that all diverted tonnage is within the scope of the mandate. The total tons diverted for some fiscal years may include materials that are outside the scope of the mandate (e.g., paint).” This comment is irrelevant because hazardous waste is not included in the diversion amounts reported to CalRecycle [Tab 6]; therefore, it is not included in our offsetting savings calculation [Tab 9].

We agree that hazardous waste (e.g., paint) is not a part of the mandate. In fact, CalRecycle has specified that hazardous waste is not to be included in the diversion information reported annually by the district to CalRecycle. CalRecycle’s website states that “These following materials are deemed as hazardous, and cannot be disposed in a landfill” [Tab 16, page 2]:

- Universal waste – radios, stereo equipment, printers . . .
- Electronic waste – common electronic devices that are identified as hazardous waste, such as computers . . .
- Additional hazardous wastes should be properly managed: antifreeze, asbestos, paint, treated wood, used oil, etc.”

In compliance with these instructions, the district’s Waste Management Annual Reports [Tab 6] sent to CalRecycle did not include information regarding the diversion of hazardous waste.

- Tonnage Diverted after 2007

The SCO’s comments regarding the use of 2007 tonnage information to calculate the required offsetting savings for FY 2007-08 are the same as previously addressed with regard to the passage of SB 1016.

3. Landfill Disposal Fee

The district states, “Having no District information in the annual claims for landfill disposal fees, since it was not required for the annual claims or the CalRecycle report, the Controller’s method uses a statewide average cost to dispose of a ton of waste, ranging from \$36 to \$56 per ton, based on data said to be obtained from CalRecycle.”

To clarify, the statewide average landfill fee we used to calculate the required offset varied from \$36 to \$51, not \$56, during a span of nine years. Further, the calendar year 2002 through 2006 “data said to be obtained from CalRecycle” was provided to the Commission by the Chief Counsel for the California Integrated Waste Management Board, in an attachment to a letter dated September 21, 2009 [Tab 17, pages 13 to 18]. The district’s mandated cost consultant was copied on this letter and was privy to the

“statewide average disposal fees” at that time [Tab 17, page 4]. On March 20, 2012, the statewide average landfill fees for calendar years 2007 and 2008 were provided to the SCO by the Recycling Program Manager I at CalRecycle (formerly the California Integrated Waste Management Board) [Tab 18]. We confirmed with CalRecycle that it obtained the “statewide average disposal fees” from a private company, which polled a large percentage of the landfills across California to establish the statewide averages.

As identified earlier, an internet search for landfill fees revealed that the South Gate Transfer Station in South Gate, California, currently charges \$53.91 per ton to dispose of solid waste [Tab 8]. Therefore, we believe that the \$36 to \$51 “statewide average disposal fee” used to calculate the offsetting savings realized by the district is reasonable. In addition, the district did not provide any information, such as its contract with or invoices received from its commercial waste hauler (Cal-Met Services) to support either the landfill fees actually incurred by the district or to confirm that the statewide average landfill fee was greater than the actual landfill fees incurred by the district.

5. Application of the Formula

- Landfill Costs Not Claimed

The district states, “The District did not claim landfill costs, so there are none to be offset.” This statement is contrary to the purpose of the mandated program. While we agree that the district did not claim landfill costs, the mandated program does not reimburse claimants for landfill costs incurred to dispose of solid waste. Therefore, none of the costs would be claimable. Instead, the mandated program reimburses claimants to divert solid waste from disposal. By diverting solid waste, the district realizes both a reduction of solid waste going to a landfill and the associated cost of having the waste hauled there. The reduction of landfill costs incurred creates offsetting savings that the district is required to identify in its mandated cost claims.

The Superior Court ruled on May 29, 2008, [Tab 10, page 7] that:

...the reduced or avoided costs of landfill disposal are an integral part of the IWM diversion mandate under Public Resources Code section 42920 et seq. Therefore, respondent’s conclusion that reduced or avoided disposal costs could not qualify as an offsetting cost savings for diversion costs, *based on the erroneous premise that reduced or avoided costs were not part of the reimbursable mandates of Public Resources Code section 42920 et seq., is wrong* [emphasis added].

- Application of Offsetting Savings to Total Costs Claimed

The district states, “The adjustment method does not match or limit the landfill costs avoided to landfill costs, if any, actually claimed. Instead, the total adjustment amount for avoided landfill costs is applied to the total annual claim amounts and thus reduces unrelated salary and benefit costs for: preparing district policies and procedures; training staff who work on the integrated waste management plan; designating a plan coordinator; operating the plan accounting system; and, preparing annual recycling material reports.” We disagree. Public Resources Code section 42925 states that cost savings realized as a result of the IWM plan be redirected to “fund plan *implementation and administration costs*” [emphasis added]. Also, the district did not identify, and we did not find, any statute or provision limiting offsetting savings solely to solid waste diversion activities included in the district’s IWM claims.

Further, the district's statements are contrary to the purpose of the mandated program. The parameters and guidelines (Section VIII. Offsetting Cost Savings) state [**Exhibit B, page 59 of 219**]:

Reduced or avoided costs realized from *implementation of the community college districts' Integrated Waste Management plans* shall be identified and offset from the claim as cost savings, consistent with the directions for revenue in Public Contract Code sections 12167 and 12167.1 [emphasis added].

When outlining the reimbursable activities, the parameters and guidelines consistently use the phrase "implementation of the integrated waste management plan," as follows:

A. One-Time Activities [**Exhibit B, page 54 of 219**]

1. Develop the necessary district policies and procedures for the *implementation of the integrated waste management plan*. [Emphasis added].
2. Train district staff on the requirements and *implementation of the integrated waste management plan* (one-time per employee). Training is limited to staff working directly on the plan [emphasis added].

B. Ongoing Activities [**Exhibit B, page 54 of 219**]

4. Designate one solid waste reduction and recycling coordinator for each college in the district to perform new duties imposed by chapter 18.5 (Public Resources Code, §§42920 - 42928). The coordinator shall *implement the integrated waste management plan*. . . . [emphasis added].

C. Annual Report [**Exhibit B, page 56 of 219**]

3. A summary of progress made in *implementing the integrated waste management plan*. . . . [emphasis added].

Therefore, we believe it is reasonable that the offsetting savings realized from "implementing the plan" be offset against all direct costs incurred to "implement the plan."

- **Statewide Audit Results**

The district provided a table of other engagements conducted by the State Controller's Office on the single issue of cost savings. The adjustments made at other community college districts are not relevant to the current issue at hand.

IV. OFFSETTING REVENUES AND REIMBURSEMENTS

Issue

The district believes it properly reported \$24,555 in recycling revenue as a reduction of total claimed costs that is not subject to state appropriation in the form of cost savings.

SCO's Analysis:

We agree with the district.

District's Response:

B. OFFSETTING REVENUES AND REIMBURSEMENTS

The District's annual claims reported recycling income as an offset to total reimbursable costs in the amount of \$24,555:

<u>Fiscal Year</u>	<u>Reimbursements</u>
2000-01	\$ 19,000.00
2003-04	\$ 698.66
2004-05	\$ 1,165.50
2005-06	\$ 802.70
2006-07	\$ 1,232.90
2007-08	\$ 1,655.70
Totals	\$ 24,555.46

The audit report correctly states that this District revenue was not deposited into the State IWM Account, but there is no such requirement to do so for community colleges. Recycling revenues are not offsetting cost savings, but are offsetting revenues generated from implementing the IWM plan. Regarding recycling revenues, the court stated:

Although Public Contract Code sections 12167 and 12167.1 apply to California Community Colleges for the purpose of offsetting savings pursuant to the terms of Public Resources Code section 42925, sections 12167 and 12167.1 *do not apply to the colleges for the purpose of offsetting revenues or, indeed, any other purpose* [emphasis added by district]. Sections 12167 and 12167.1 apply exclusively to state agencies and institutions; the colleges, which are school districts rather than state agencies, are not specifically defined as state agencies for purposes of the State Assistance for Recycling Markets Act of which sections 12167 and 12167.1 are a part. Therefore, sections 12167 and 12167.1 do not properly govern the revenues generated by the colleges' recycling activities pursuant to their IWM plans. *The limits and conditions placed by sections 12167 and 12167.1 on the expenditure of recycling revenues for the purpose of offsetting recycling program costs are simply inapplicable to the revenues generated by the colleges' recycling activities* [emphasis added by district].

The provisions of Public Resources Code section 42920 et seq. do not address the use of revenues generated by recycling activities of California Community Colleges under IWM plans to offset reimbursable plan costs. *Thus, use of the revenues to offset reimbursable IWM plan costs is governed by the general principles of state mandates, that only the actual increased costs of a state-mandated program are reimbursable and, to that end, revenues provided for by the state-mandated program must be deducted from program costs* [emphasis added by district]. (See Cal. Const., art. XII B, § 6; Gov. Code §§ 17154, 17556, subd. (e); *County of Fresno v. State of California* (1991) 51 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates*, (2000) 84 Cal.App.4th 1264, 1284.) These principles are reflected in the respondent's regulation which requires, without limitation or exception, the identification of offsetting revenues in the parameters and guidelines for reimbursable cost claims. (Cal. Code Regs., tit. 2, §1183.1(a)(7)) *Emphasis added.*

The amended and retroactive parameters and guidelines adopted September 26, 2008, state:

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

Reimbursement for this mandate from any source, including but not limited to, service fees collected, federal funds, and other state funds allocated to any service provided under this

program, shall be identified and offset from this claim. Offsetting revenue shall include all revenues generated from implanting the Integrated Waste management Plan.

Therefore, the district properly reported the recycling income as a reduction of total claimed cost and not subject to state appropriation in the form of cost savings.

SCO's Comment:

No adjustment was made to the district's claims with regards to offsetting revenues and reimbursements; therefore, we are uncertain as to why the district included this argument in its IRC filing.

The district is correct in its statement that recycling revenues are not offsetting savings realized from implementation of its IWM plan. Further, we do not disagree with the statement, "the district properly reported recycling income as a reduction of total claimed costs and not subject to state appropriation in the form of cost savings."

V. PROCEDURAL ISSUES

Issue

The district asserts that none of the adjustments were because program costs claimed were excessive or unreasonable, which is the only mandated cost audit standard in statute. Also, the district states that it is the Controller's responsibility to provide evidence of its audit finding.

SCO's Analysis:

The SCO did conclude that the district costs claimed were excessive. In addition, the data the SCO used to calculate the offset was based on factual information provided by the district and CalRecycle.

District's Response:

C. PROCEDURAL ISSUES

1. Standard of Review

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

2. Burden of Proof

Here, the evidentiary issue is the Controller's method for determining the adjustments. In many instances in the audit report, the District was invited to provide missing data in lieu of fictional data used by auditor, or to disprove the auditor's factual assumptions. This is an inappropriate shifting of the burden of proof for an audit. The Controller must first provide evidence as to the propriety of its audit finding because it bears the burden of going forward and because it is the party with the power to create, maintain, and provide evidence regarding its auditing methods and procedures, as well as the specific facts relied upon for its audit findings.

SCO's Comments:

1. Standard of Review

We disagree with the district's conclusion. Government Code section 17558.5 requires the district to file a reimbursement claim for actual mandate-related costs. Government Code section 17561, subdivision (d)(2), allows the SCO to audit the district's records to verify actual mandate-related costs *and* reduce any claim that the SCO determines is excessive or unreasonable. In addition, Government Code section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." Therefore, the SCO has sufficient authority to impose these adjustments. The district's contention that the SCO is only authorized to reduce a claim if it determines the claim to be excessive or unreasonable is without merit.

The SCO did, in fact, conclude that the district's claim was excessive. Excessive is defined as "exceeding what is usual, proper, necessary, or normal....Excessive implies an amount or degree too great to be reasonable or acceptable..."¹ The district's mandated cost claims exceeded the proper amount based on the reimbursable costs allowable per statutory language and the program's parameters and guidelines. Therefore, the district's comments regarding the Administrative Procedure Act are irrelevant.

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

2. Burden of Proof

The district's statement mentions what it calls "fictional data" and "factual assumptions" used as a basis for the adjustments made to the district's claims. However, the data that the SCO used to calculate the offsetting savings adjustments were based on information maintained by the district and reported by the district to CalRecycle as a result of implementing its IWM plan [Tab 6]. The information provided to CalRecycle is based on "weight slips, conversion tables (IWMB), logs, inventory list, (and) contractor reports to record recycling activities" [Tab 6, page 24]. In addition, we used a statewide average disposal fee for solid waste hauled to a landfill based upon information provided by CalRecycle [Tabs 17 and 18].

The district is correct when it states that we advised the district of our adjustments to its claims. In an email dated February 20, 2014 [Tab 11], we provided the district with the following information:

- Offsetting Savings Calculation [Tab 9]
- Narrative of Finding (identified as Attachment 3 in the review report) [Exhibit A, page 33 of 219]
- Waste Management Annual Report of Diversion [Tab 6]
- September 10, 2008 Final Staff Analysis (from the Commission on State Mandates)
- Parameters and Guidelines [Exhibit B]
- Fiscal Analysis (Summary of claimed, allowable, and unallowable costs by fiscal year (identified as Attachment 1 in the review report [Exhibit A, page 28 of 219])

VI. CONCLUSION

The SCO reviewed the El Camino Community College District's claims for costs of the legislatively mandated Integrated Waste Management Program (Chapter 1116, Statutes of 1992; and Chapter 764, Statutes of 1999) for the period of July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008. The district reported \$30,685 in offsetting savings. We found that the district realized savings of \$237,876. The district understated offsetting savings by \$207,191.

In conclusion, the Commission should find that: (1) the SCO reviewed the district's FY 2000-01 claim within the timeframe permitted in Government Code section 17558.5, subdivision (a); (2) the SCO correctly reduced the district's FY 2000-01 claim by \$8,145; (3) the SCO correctly reduced the district's FY 2003-04 claim by \$35,897; (4) the SCO correctly reduced the district's FY 2004-05 claim by \$38,654; (5) the SCO correctly reduced the district's FY 2005-06 claim by \$43,845; (6) the SCO correctly reduced the district's FY 2006-07 claim by \$37,460; and, (7) the SCO correctly reduced the district's FY 2007-08 claim by \$43,190.

VI. 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 May 5, 2015, at Sacramento, California, by:



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

Tab 3

1 EDMUND G. BROWN JR.
Attorney General of the State of California
2 CHRISTOPHER E. KRUEGER
Senior Assistant Attorney General
3 DOUGLAS J. WOODS
Supervising Deputy Attorney General
4 JACK WOODSIDE, State Bar No. 189748
Deputy Attorney General
5 1300 I Street, Suite 125
P.O. Box 944255
6 Sacramento, CA 94244-2550
Telephone: (916) 324-5138
7 Fax: (916) 324-8835
E-mail: Jack.Woodside@doj.ca.gov
8 Attorneys for Petitioners Department of Finance and
California Integrated Waste Management Board
9

~~FILED~~ / ENDORSED
JUN 30 2008
By Christa Beebout, Deputy Clerk

10 SUPERIOR COURT OF CALIFORNIA
11 COUNTY OF SACRAMENTO

13 **STATE OF CALIFORNIA DEPARTMENT OF
FINANCE, CALIFORNIA INTEGRATED
14 WASTE MANAGEMENT BOARD,**

15 Petitioner,

16 v.

17 **COMMISSION ON STATE MANDATES,**

18 Respondent,

19 **SANTA MONICA COMMUNITY COLLEGE
DISTRICT, LAKE TAHOE COMMUNITY
20 COLLEGE DISTRICT,**

21 Real Parties in Interest.
22

Case No: 07CS00355

**~~PROPOSED~~ JUDGMENT
GRANTING PETITION FOR
WRIT OF ADMINISTRATIVE
MANDAMUS**

Judge: The Honorable
Lloyd G. Connelly
Dept: 33

23 This matter came before this Court on February 29, 2008, for hearing in Department 33
24 of the above court, the Honorable Lloyd G. Connelly presiding. Eric Feller appeared on behalf of
25 Respondent Commission on State Mandates, and Jack C. Woodside appeared on behalf of
26 Petitioners California Department of Finance and California Integrated Waste Management
27 Board.
28 ///

1 The Administrative Record having been admitted into evidence and considered by the
2 Court, and the Court having read and considered the pleadings and files, argument having been
3 presented and the Court having issued its Ruling on Submitted Matter on May 29, 2008;

4 IT IS HEREBY ORDERED that:

5 1. The Petition for Writ of Administrative Mandamus is GRANTED;

6 2. A Peremptory Writ of Mandate shall issue from this Court remanding the matter
7 to Respondent Commission and commanding Respondent Commission to amend the parameters
8 and guidelines in Test Claim No. 00-TC-07 to require community college districts claiming
9 reimbursable costs of an integrated waste management plan under Public Resources Code section
10 42920, et seq. to identify and offset from their claims, consistent with the directions for revenue
11 in Public Contract Code sections 12167 and 12167.1, cost savings realized as a result of
12 implementing their plans; and

13 3. The Writ shall further command Respondent Commission to amend the
14 parameters and guidelines in Test Claim No. 00-TC-07 to require community college districts
15 claiming reimbursable costs of an integrated waste management plan under Public Resources
16 Code section 42920, et seq. to identify and offset from their claims all of the revenue generated
17 as a result of implementing their plans, without regard to the limitations or conditions described
18 in sections 12167 and 12167.1 of the Public Contract Code.

19
20 Dated: JUN 30 2008

LLOYD G. CONNELLY

The Honorable Lloyd G. Connelly
Judge of the Sacramento County Superior Court

21
22
23
24
25
26
27
28

DECLARATION OF SERVICE BY U.S. MAIL

Case Name: **State of California Dept. of Finance, et al. v. Commission on State Mandates**
Sacramento County Superior Court No.: 07CS00355

I declare:

I am employed in the Office of the Attorney General, which is the office of a member of the California State Bar, at which member's direction this service is made. I am 18 years of age or older and not a party to this matter. I am familiar with the business practice at the Office of the Attorney General for collection and processing of correspondence for mailing with the United States Postal Service. In accordance with that practice, correspondence placed in the internal mail collection system at the Office of the Attorney General is deposited with the United States Postal Service that same day in the ordinary course of business.

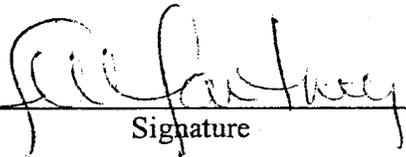
On June 18, 2008, I served the attached **[PROPOSED] PEREMPTORY WRIT OF MANDATE**; by placing a true copy thereof enclosed in a sealed envelope with postage thereon fully prepaid, in the internal mail collection system at the Office of the Attorney General at 1300 I Street, Suite 125, P.O. Box 944255, Sacramento, CA 94244-2550, addressed as follows:

Eric Feller
Commission on State Mandates
980 9th Street, Suite 300
Sacramento, CA 95814
Respondent *Commission on State Mandates*

I declare under penalty of perjury under the laws of the State of California the foregoing is true and correct and that this declaration was executed on June 18, 2008, at Sacramento, California.

Christine A. McCartney

Declarant


Signature

Tab 4

Kurokawa, Lisa

From: Kurokawa, Lisa
Sent: Friday, January 17, 2014 4:13 PM
To: 'jely@elcamino.edu'
Cc: 'dbuerger@elcamino.edu'; Bonezzi, Alexandra L.
Subject: Adjustment to El Camino CCD's Integrated Waste Management Claims for FY 2000-01 and FY 2003-04 through FY 2007-08

Ms. Ely,

My name is Lisa Kurokawa and I'm an Audit Manager with the State Controller's Office, Division of Audits, Mandated Cost Bureau. I am contacting you because the State Controller's Office will be adjusting the district's Integrated Waste Management Claims for FY 2000-01, and FY 2003-04 through FY 2007-08 because the district did not offset any savings (e.g. avoided landfill disposal fees) received as a result of implementing the district's IWM Plan.

I will notify you, via email, of the exact adjustment amount later next week. Also, included in this email, will be documentation to support the adjustment.

If you have any questions at this time, please don't hesitate to ask.

Thank you,

Lisa Kurokawa

Audit Manager
State Controller's Office
Division of Audits | Mandated Cost Bureau
(916) 327-3138 - Office | (916) 549-2753 - Work Cell
lkurokawa@sco.ca.gov

CONFIDENTIALITY NOTICE: This communication with its contents as well as any attachments may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

Tab 5

CONTROLLER OF CALIFORNIA, STATE OF CALIFORNIA

P O BOX 942850, SACRAMENTO, CA 94250-0001

REMITTANCE ADVICE

CLAIM SCHEDULE NUMBER: 1000149A
PAYMENT ISSUE DATE: 01/28/2011

LOS ANGELES COUNTY TREASURER
PO BOX 1859

SACRAMENTO, CA 95812

Financial Activity

Additional Description:

Part B of chapter 1308/71- Apportionments to Public Community Colleges.

Community College

Fiscal Year: 2010

Collection Period: 07/01/2010 To 06/30/2011

Payment Calculations:

2010/11 Community Colleges Mandate Payments AB 1610	5,737,526.00
2010-11 1st Quarter VTEA Supplemental Apportionment	0.00
Adjustment	0.00

Gross Claim \$5,737,526.00

Net Claim / Payment Amount \$5,737,526.00

YTD Amount: \$690,403,949.00

For assistance, please call: John Herzer at (916) 324-8361

Remittance Advice - EFT

Page 10 of 37

STATE CONTROLLER'S OFFICE
Division of Accounting and Reporting
AB 1610 CH 724, STATUTES of 2010 Apportionment Payment for California Community Colleges
Fiscal Year 2010 - 11
January 2011
Apportionment Date - January 28, 2011

County	District	District Amount	Description of Payments	Net to County
Alameda	Chabot-Las Positas	\$ 334,686.00	AB 1610 CH 724, STATUTES of 2010	
	Ohlone	145,016.00	AB 1610 CH 724, STATUTES of 2010	
	Peralta	394,054.00	AB 1610 CH 724, STATUTES of 2010	
Alameda Total				\$ 873,756.00
Butte	Butte	206,603.00	AB 1610 CH 724, STATUTES of 2010	206,603.00
Contra Costa	Contra Costa	576,853.00	AB 1610 CH 724, STATUTES of 2010	576,853.00
El Dorado	Lake Tahoe	36,559.00	AB 1610 CH 724, STATUTES of 2010	36,559.00
Fresno	State Center	572,643.00	AB 1610 CH 724, STATUTES of 2010	
	West Hills	93,891.00	AB 1610 CH 724, STATUTES of 2010	
Fresno Total				666,534.00
Humboldt	Redwoods	101,410.00	AB 1610 CH 724, STATUTES of 2010	101,410.00
Imperial	Imperial	130,020.00	AB 1610 CH 724, STATUTES of 2010	130,020.00
Kern	Kern	386,397.00	AB 1610 CH 724, STATUTES of 2010	
	West Kern	50,886.00	AB 1610 CH 724, STATUTES of 2010	
Kern Total				437,283.00
Lassen	Lassen	31,183.00	AB 1610 CH 724, STATUTES of 2010	31,183.00
Los Angeles	Antelope Valley	205,709.00	AB 1610 CH 724, STATUTES of 2010	
	Cerritos	319,307.00	AB 1610 CH 724, STATUTES of 2010	
	Citrus	208,299.00	AB 1610 CH 724, STATUTES of 2010	
	Compton	99,578.00	AB 1610 CH 724, STATUTES of 2010	
	El Camino	364,436.00	AB 1610 CH 724, STATUTES of 2010	
	Glendale	321,758.00	AB 1610 CH 724, STATUTES of 2010	
	Long Beach	375,531.00	AB 1610 CH 724, STATUTES of 2010	
	Los Angeles	1,924,617.00	AB 1610 CH 724, STATUTES of 2010	
	Mt. San Antonio	534,429.00	AB 1610 CH 724, STATUTES of 2010	
	Pasadena Area	418,923.00	AB 1610 CH 724, STATUTES of 2010	
	Rio Hondo	261,149.00	AB 1610 CH 724, STATUTES of 2010	
	Santa Clarita	289,860.00	AB 1610 CH 724, STATUTES of 2010	
	Santa Monica	413,930.00	AB 1610 CH 724, STATUTES of 2010	
Los Angeles Total				5,737,526.00
Marin	Marin	90,611.00	AB 1610 CH 724, STATUTES of 2010	90,611.00
Mendocino	Mendocino-Lake	52,170.00	AB 1610 CH 724, STATUTES of 2010	52,170.00
Merced	Merced	182,700.00	AB 1610 CH 724, STATUTES of 2010	182,700.00
Monterey	Hartnell	133,469.00	AB 1610 CH 724, STATUTES of 2010	
	Monterey Peninsula	140,656.00	AB 1610 CH 724, STATUTES of 2010	
Monterey total				274,125.00
Napa	Napa Valley	116,209.00	AB 1610 CH 724, STATUTES of 2010	116,209.00
Orange	Coast	634,760.00	AB 1610 CH 724, STATUTES of 2010	
	North Orange County	673,877.00	AB 1610 CH 724, STATUTES of 2010	
	Rancho Santiago	539,128.00	AB 1610 CH 724, STATUTES of 2010	
	South Orange County	469,342.00	AB 1610 CH 724, STATUTES of 2010	
Orange Total				2,317,107.00
Placer	Sierra	274,698.00	AB 1610 CH 724, STATUTES of 2010	274,698.00
Plumas	Feather River	27,799.00	AB 1610 CH 724, STATUTES of 2010	27,799.00
Riverside	Desert	159,291.00	AB 1610 CH 724, STATUTES of 2010	
	Mt. San Jacinto	231,563.00	AB 1610 CH 724, STATUTES of 2010	
	Palo Verde	33,988.00	AB 1610 CH 724, STATUTES of 2010	
	Riverside	546,390.00	AB 1610 CH 724, STATUTES of 2010	
Riverside Total				973,232.00
Sacramento	Los Rios	1,051,725.00	AB 1610 CH 724, STATUTES of 2010	1,051,725.00
San Bernardino	Barstow	51,784.00	AB 1610 CH 724, STATUTES of 2010	
	Chaffey	262,767.00	AB 1610 CH 724, STATUTES of 2010	
	Copper Mt.	27,541.00	AB 1610 CH 724, STATUTES of 2010	
	San Bernardino	282,224.00	AB 1610 CH 724, STATUTES of 2010	
	Victor Valley	184,680.00	AB 1610 CH 724, STATUTES of 2010	
San Bernardino Total				808,976.00
San Diego	Grossmont-Cuyamaca	372,267.00	AB 1610 CH 724, STATUTES of 2010	
	Mira Costa	182,115.00	AB 1610 CH 724, STATUTES of 2010	
	Palomar	370,930.00	AB 1610 CH 724, STATUTES of 2010	
	San Diego	747,874.00	AB 1610 CH 724, STATUTES of 2010	
	Southwestern	286,996.00	AB 1610 CH 724, STATUTES of 2010	
San Diego Total				1,960,182.00
San Francisco	San Francisco	624,469.00	AB 1610 CH 724, STATUTES of 2010	624,469.00
San Joaquin	San Joaquin Delta	299,620.00	AB 1610 CH 724, STATUTES of 2010	299,620.00
San Luis Obispo	San Luis Obispo	172,104.00	AB 1610 CH 724, STATUTES of 2010	172,104.00
San Mateo	San Mateo	406,102.00	AB 1610 CH 724, STATUTES of 2010	406,102.00
Santa Barbara	Allan Hancock	177,902.00	AB 1610 CH 724, STATUTES of 2010	
	Santa Barbara	292,908.00	AB 1610 CH 724, STATUTES of 2010	
Santa Barbara Total				470,810.00
Santa Clara	Foothill-Deanza	582,788.00	AB 1610 CH 724, STATUTES of 2010	
	Gavilan	98,878.00	AB 1610 CH 724, STATUTES of 2010	
	San Jose-Evergreen	264,296.00	AB 1610 CH 724, STATUTES of 2010	
	West Valley-Mission	306,991.00	AB 1610 CH 724, STATUTES of 2010	
Santa Clara Total				1,252,953.00
Santa Cruz	Cabrillo	236,353.00	AB 1610 CH 724, STATUTES of 2010	236,353.00
Shasta	Shasta-Tehama-Trinity	149,432.00	AB 1610 CH 724, STATUTES of 2010	149,432.00
Siskiyou	Siskiyou	46,803.00	AB 1610 CH 724, STATUTES of 2010	46,803.00
Solano	Solano	167,121.00	AB 1610 CH 724, STATUTES of 2010	167,121.00
Sonoma	Sonoma	370,177.00	AB 1610 CH 724, STATUTES of 2010	370,177.00
Stanislaus	Yosemite	325,271.00	AB 1610 CH 724, STATUTES of 2010	325,271.00
Tulare	Sequoias	191,957.00	AB 1610 CH 724, STATUTES of 2010	191,957.00
Ventura	Ventura	520,805.00	AB 1610 CH 724, STATUTES of 2010	520,805.00
Yuba	Yuba	145,762.00	AB 1610 CH 724, STATUTES of 2010	145,762.00
Total		0.00	\$ 22,307,000.00	\$ 22,307,000.00

State Controller's Office
Division of Accounting and Reporting
Apportionment Payment Applied to State Mandated Claims
Claimant's Account Summary
As of December 1, 2012

Claimant Name: EL CAMINO COMMUNITY COLLEGE DISTRICT

Apportionment Amount: \$ 364,436

(A) Program Name	(B) Program Number	(C) Legal Reference	(D) Fiscal Year	(E) Claim Offset	(F) Accrued Interest Offset	(G) Apportionment Offset (E)+(F)
Collective Bargaining	232	Ch. 961/75	19941995	\$ -	\$ 8,696	\$ 8,696
Collective Bargaining	232	Ch. 961/75	20002001	-	5,762	5,762
Collective Bargaining	232	Ch. 961/75	20012002	-	3,260	3,260
Collective Bargaining	232	Ch. 961/75	20022003	-	12,230	12,230
Collective Bargaining	232	Ch. 961/75	20032004	87,194	14,979	102,173
Collective Bargaining	232	Ch. 961/75	20042005	4,776	659	5,435
Enrollment Fee Collection and Waivers	267	Title 5	20022003	147,897	-	147,897
Health Fee Elimination	234	Ch. 1/84	19971998	-	3,173	3,173
Health Fee Elimination	234	Ch. 1/84	19981999	-	8,373	8,373
Health Fee Elimination	234	Ch. 1/84	19992000	-	2,653	2,653
Health Fee Elimination	234	Ch. 1/84	20022003	-	2,997	2,997
Health Fee Elimination	234	Ch. 1/84	20032004	736	126	862
Integrated Waste Management	256	Ch. 1116/92	20002001	42,203	2,602	44,805
Mandate Reimbursement Process	237	Ch. 486/75	20002001	-	306	306
Mandate Reimbursement Process	237	Ch. 486/75	20012002	-	338	338
Mandate Reimbursement Process	237	Ch. 486/75	20022003	-	1,481	1,481
Mandate Reimbursement Process	237	Ch. 486/75	20032004	-	1,338	1,338
Mandate Reimbursement Process	237	Ch. 486/75	20042005	-	490	490
Open Meetings/ Brown Act Reform	238	Ch. 641/86	20002001	-	134	134
Open Meetings/ Brown Act Reform	238	Ch. 641/86	20012002	-	1,310	1,310
Open Meetings/ Brown Act Reform	238	Ch. 641/86	20022003	-	1,542	1,542
Open Meetings/ Brown Act Reform	238	Ch. 641/86	20032004	-	1,090	1,090
Open Meetings/ Brown Act Reform	238	Ch. 641/86	20042005	-	495	495
Open Meetings Act II	254	Ch. 641/86	20002001	-	1,500	1,500
Peace Officers Procedural Bill of Rights	239	Ch. 465/76	19941995	-	454	454
Peace Officers Procedural Bill of Rights	239	Ch. 465/76	19951996	-	280	280
Peace Officers Procedural Bill of Rights	239	Ch. 465/76	19971998	-	756	756
Peace Officers Procedural Bill of Rights	239	Ch. 465/76	19981999	-	1,023	1,023
Peace Officers Procedural Bill of Rights	239	Ch. 465/76	19992000	-	3,475	3,475
Peace Officers Procedural Bill of Rights	239	Ch. 465/76	20012002	-	108	108
El Camino Community College District Total				\$ 282,806	\$ 81,630	\$ 364,436

Tab 6



State Agency Reporting Center: Waste Management Annual Report
2000 SARC Annual Report: El Camino College

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address
16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative
Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 0

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities
No Facilities exist for this Agency

Annual Per Capita Disposal
Diversion Program Summary
Total Tonnage Diverted: 206.4 → $1/1/00 - 6/30/00 = 103.20$ $7/1/00 - 12/31/00 = 103.20$ (FY 2000-01) <u>206.40</u>
Total Tonnage Disposed: 753.6
Total Tonnage Generated: 960.0
Overall Diversion Percentage: 21.5%
Questions
What is the mission statement of the State agency/large State facility?
See attached President's Message and Mission of California Community Colleges
Based on the "State Agency Waste Reduction and Recycling Program Worksheet (Part III)," briefly describe the basic components of the waste stream and where these components are generated.
· C&D debris - remodeling projects: accounting building & stadium renovation. · Green Waste - various locations about campus brought to facilities yard: Shrubbery trimmings, grass clippings, & leaves; · Meal Trash - cafeteria, various snack bars & lunch trucks, staff break rooms, theater events. · Paper - child development center, some

1

offices, classrooms, and various facility sites (labs). · Cardboard, - various locations (labs -and child development center) not picked up regularly. · Wood waste - Tech Arts building area & broken pallets; Special: 113 stadium benches left to do · Plastic - stretch wrap. (warehouse & store), food wraps (cafeteria & child. development center)

Based on the worksheet (Part III), what is currently being done to reduce waste?

Campus Paper & Cardboard Recycling: white ledger, colored paper & cardboard recycling. Online Services & Intranet: extensive electronic media use including but not limited to: · Online forms: purchase orders, maintenance requests & work request forms; list servers & other sharing; online & phone registration (95%); directories online, (hard copy down 2x/yr to 1x/yr); grade requests online & phone (no longer mailed); campus policies update; timesheets; all employee Infonet weekly bulletin; 3-4 committees online; Admin. Codes & Master Plans; files digitally imaged directly (vs. microfiche); e-mail; student records available to counselors (must meet each semester); double-sided printers. Printing Department Orders: 2-sided copy default – est. 75% of over a million images duplexed equipment, computers, brown Inventory Control -- Reuse & Liquidation: · Facilities (2x/year: goods, etc); Library & Student Store (book sale); Store (donates non-sellable art materials to art dept.); Theater Arts (donates & rents* out costumes & sets); Child Development Center (requests donations such as broken keyboards, etc. and donates materials not appropriate for center use); Tech Arts (lumber & other, building material reuse, automobiles donated are stripped for parts & used. then salvaged). Tree Trimmings - Mulched and used on campus (eliminated need to purchase mulch too! Warehouse Forms Inventory Control: Minimal printing overages due to change in operations. Various Departments: own. beverage container recycling (warehouse and theater arts).

Based on the worksheet (Part III), briefly describe the programs to be implemented to meet the 25 percent and 50 percent waste diversion goals. Please include a program implementation timeline.

Increased Cardboard Recycling: coordination of collection, baling-and pick-up procedures (immediate implementation) and campus-wide education & participation outreach. Increased Office, Paper Recycling: investigate opportunity to increase the type of paper materials which can be included in recycling program. Currently White Ledger & Color Ledger. Expand to Color Ledger to Mixed Paper -(newspaper, magazines, anything that "tears"). Green Waste Recycling: Divert compostable green waste to various secure locations on campus for collection for commercial composting. C&D Recycling Diversion: Direct Contractors to divert and track C&D materials for recycling. Assist with possible recycling of 1/3 of wooden stadium seats (which are being changed to durable recyclable aluminum seating) left to renovate, Salvaging/Metal Recycling: Monitor & Track existing metal recycling & salvaging (especially of donated cars. Weights & numbers not available at this time). Grasscycling: Submit for State Grant for a, mulching mower to use on grass areas campus'-wide. Beverage Container Recycling: Investigate possibility of reinstating program which failed due to scavenging & contamination. Include campus eateries & new vending area. containers. Food Waste Recycling: Target cafeteria & campus eateries to include food donations, grease recycling & food waste recycling (composting). Paper Use Reduction Education Program: Particularly for students in the computer area in the library. Printing of downloaded information has increased dramatically. Waste Exchange Programs: Use of Cal-Max Wish. List online from Child Development Center Campus Wide Online Bulletin Board Exchange (currently announced via e-mail so postings occur only once). Reinstating Recycling Committee: include students staff, and use of Intranet to track, Monitor and assist with education & promotion of materials. Use recycled materials reimbursements, cost savings and possible grants to fund program. Investigate Student staff position for recycling coordinator.

Does the State agency/large State facility have a waste reduction policy? If so, what is it? See "Waste Reduction Policies and Procedures for State Agencies" for a sample waste reduction and recycling policy statement.

NO El Camino College is dedicated to serving our community both locally and globally. It is our directive to provide academic and vocational education to students, which includes teaching them to be responsible citizens. We will commit to implementing programs which will allow us to practice sound environmental management and resource conservation

Briefly describe what resources (staff and/or funds) the State agency/large State facility plans to commit toward implementing its integrated waste management plan, plus meeting the waste diversion goals outlined in Public Resource Code Section 42921.

Green Waste Recycling: Hauler will provide containers and separate pick-ups. Cost per tonnage of diverted green waste materials will be less than trash hauling fees. Grasscycling: Submit for State Grant for a mulching mower to use on grass areas Campus-wide. (Grant Application due August 11, 2000). Recycling Committee, & Various Expanded Recycling Programs: Use recycled materials reimbursements, cost savings and possible grants to

2

assist with costs related to equipment, labor and outreach associated with program. Facility commitment to be in state compliance will request budget from Administration.

This question applies only for State agencies submitting a modified IWMP: Briefly describe the waste diversion program activities currently in place.

Programs			
Program Name	Existing Planned/Expanding		Tons
Business Source Reduction	X	X	18.4400
Material Exchange	X	X	1.8500
Salvage Yards		X	0.0000
Other Sources	X	X	2.0400
Beverage Containers	X	X	5.4000
Cardboard	X	X	15.5000
Glass		X	0.0000
Newspaper		X	0.0000
Office Paper (mixed)	X	X	7.1600
Plastics		X	0.0000
Scrap Metal	X	X	17.1900
Special Collection Events	X	X	0.0000
Xeriscaping, grasscycling		X	130.0000
Commercial pickup of compostables		X	0.0000
Food waste composting		X	0.0000
Tires		X	0.0000
Wood waste	X	X	8.8000
Concrete/asphalt/rubble (C&D)	X	X	0.0000
Rendering		X	0.0000

206.38
TONS
Diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.



**State Agency Reporting Center: Waste Management Annual Report
2001 SARC Annual Report: El Camino College**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address
16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative
Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 1,814

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
El Camino College	1,814	16007 Crenshaw Blvd. Torrance, CA 90506
Total Employees in Facilities:	1,814	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 248.0	→ 1/1/01 - 6/30/01 = 124.0 (FY 2000-01)
Total Tonnage Disposed: 717.1	7/1/01 - 12/31/01 = 124.0 (FY 2001-02)
Total Tonnage Generated: 965.1	<u>124.0</u> <u>124.0</u> <u>248.0</u>
Overall Diversion Percentage: 25.7%	
Employees	
Total Number of Employees: 1,814	
Non-Employee Population	
Total Number of Non-employees: 23,408	
Non-employee Population Type: Visitors, Inmates, etc	

(4)

Disposal

Total amount Disposed: 717.10 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	2.20	0.00	0.17

Questions

Is the mission statement of the State agency/large State facility the same as reported in the Integrated Waste Management Plan?

How has the waste stream, i.e. those materials disposed in landfills, changed since the Integrated Waste Management Plan was submitted?

The waste stream has not changed however, the major diversion is due to implementation of grasscycling and mulching/chipper program. Increased monitoring and efficiency of cardboard recycling program. Pro-active management of future trash (major remodeling project): RFP request to include major recycling and diversion activities. Staff is also getting involved and has identified additional diversion opportunities and is diverting previously landfill-bound materials daily. Additional campus programs & activities (newly created food/catering department) has increased food waste disposal dramatically.

What waste diversion programs are currently in place and what waste diversion programs were implemented in 2001 to meet the waste diversion goals?

Cardboard, paper, pallet, beverage container (by department, not campus-wide), toner, source reduction and inventory/surplus programs continue to operate. Three new diversion activities in 2001 include: grasscycling, mulching/chipping, and RFP requiring C&D recycling/reuse.

How were the amounts of materials disposed and diverted, that were entered into the Annual Report, determined (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)?

Documentation available. Determination of disposal and diversion activities based on weight tickets when available. Per capita generation and extrapolation used in cases such as decrease in student transcript requests (now being requested via online) (80% of student population times the weight of a single piece of paper and envelope which were previously sent). Inventory lists, image counts, etc. are also used and diversion tonnages are based upon CIWMB, USEPA, & FEEO International conversion factors.

What types of activities are included in each of the reported programs? For example does your agency Business Source Reduction include email, double-sided photocopying, reusing envelopes, etc.?

Recycling: Cardboard, paper, pallet, beverage containers (by various departments), toner cartridge. Green Waste Source Reduction: Grasscycling, mulching & chipping. Business Source Reduction: Online: document sharing,

5

online registration, transcript requests, Purchase Orders online, newsletter/InfoNet Bulletin, directories, service requisitions, counseling files, periodicals & exclusive publications online vs. issues; Double-sided copying (default for copy requests), voice mail, packaging reuse, scrap pads; Inventory liquidation, surplus, donations, inter-campus donations (student store to art department), book sales & give-aways, computer leasing program, set, prop & costume rental/reuse.

Has the State agency/large State facility adopted or changed it's waste reduction policy?

A pro-active approach to waste reduction has been implemented, particularly with the upcoming remodeling/renovations planned throughout the campus, including attempts to budget for various diversion programs during the project. Documentation and reporting has been a primary focus for 2001 Annual Report. Awareness through meetings with various department heads is planned for 2002.

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing it's Integrated Waste Management Plan in 2001 to help meet the waste diversion goals?

Matching funds (State Agency Grant) of over \$6445 (including labor). Newly designated Grounds Supervisor to be in charge of gathering report information and oversight of all AB 75 activities. Community volunteer assisted in AB 75 report and management of State Agency Grant.

Programs

Program Name	Existing Planned/Expanding		Tons
Business Source Reduction	X	X	23.7400
Material Exchange	X	X	0.5000
Other Sources	X	X	2.5000
Beverage Containers	X		2.1300
Cardboard	X		15.2900
Newspaper	X		0.2800
Office Paper (white)	X		1.5200
Office Paper (mixed)	X		0.8100
Scrap Metal		X	0.0000
Other Materials	X		2.2700
Xeriscaping, grasscycling	X		195.0000
On-site composting/mulching	X		4.0000
Food waste composting		X	0.0000
Tires		X	0.0000
White/brown goods		X	0.0000
Scrap Metal		X	0.0000
Wood waste		X	0.0000
Concrete/asphalt/rubble (C&D)		X	0.0000
Rendering		X	0.0000

248.04
Tons
Diverted

6

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

7



**State Agency Reporting Center: Waste Management Annual Report
2003 SARC Annual Report: El Camino College**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address
16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative
Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 1,814

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
El Camino College	1,814	16007 Crenshaw Blvd. Torrance, CA 90506
Total Employees in Facilities:	1,814	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversions Program Summary	
Total Tonnage Diverted: 1,869.7	→ 1/1/03 - 6/30/03 = 934.85 (FY 2002-03)
Total Tonnage Disposed: 1,121.7	7/1/03 - 12/31/03 = 934.85 (FY 2003-04)
Total Tonnage Generated: 2,991.4	<u>934.85</u>
Overall Diversion Percentage: 62.5%	<u>1,869.7</u>
Employees	
Total Number of Employees: 1,814	
Non-Employee Population	
Total Number of Non-employees: 23,408	
Non-employee Population Type: Visitors, Inmates, etc	

8

Disposal

Total amount Disposed: 1,121.70 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	3.40	0.00	0.26

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)



C&D diversion efforts have contributed considerably to our disposal of materials to landfills. Contractor recycling participation and daily waste management conscientiousness have supported the impact on our C&D waste stream. Efforts towards donations to local schools and increased monitoring of paper/cardboard recycling have also contributed to landfill diversion.

Summarize what waste diversion programs were continued or newly implemented during the report year.

Source Reduction Program Recycling Program Organic Management Program Special Waste Material Program

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

Weight slips, (IWMB) conversion tables,logs,inventory lists and other documents recording recycling activities.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source Reduction: Paper form reduction,bulletin boards,toner cartridges,reusable boxes,electronic media,online forms,double-sided copies,nonprofit/school donations,computers and used book buy back. Recycling: Cardboard,paper,pallets,beverage container. Organic Management: Grasscycling,chipping/mulching. Special Waste: Scrap metal,wood,C&D.

Has the State agency/large State facility adopted or changed its waste reduction policy?

Various diversion programs were implemented to reduce waste reduction in the C&D area. Buildings are undergoing renovation and presently efforts to divert materials have been a primary goal. Future projects will be monitored to assure proper waste reduction.

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

The Grounds/Operations Supervisor was appointed recycling coordinator and to be in communication with various departments and contractors throughout the 2003 year so that all documentation was accumulated to support reaching our waste diversion goals.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	55.8800
Material Exchange	X	4.2000
Beverage Containers	X	2.1300
Cardboard	X	12.8200
Office Paper (white)	X	2.6000
Xeriscaping, grasscycling	X	195.0000
On-site composting/mulching	X	4.8500
Scrap Metal	X	87.4600
Wood waste	X	5.9100
Concrete/asphalt/rubble (C&D)	X	1498.8400

1,869.69
 TONS
 Diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

10



**State Agency Reporting Center: Waste Management Annual Report
2004 SARC Annual Report: El Camino College**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address
16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative
Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 1,814

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
El Camino College	1,814	16007 Crenshaw Blvd. Torrance, CA 90506
Total Employees in Facilities:	1,814	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 783.7	→ 1/1/04 - 6/30/04 = 391.85 (FY 2003-04)
Total Tonnage Disposed: 725.0	7/1/04 - 12/31/04 = 391.85 (FY 2004-05)
Total Tonnage Generated: 1,508.7	<u>783.70</u>
Overall Diversion Percentage: 51.9%	
Employees	
Total Number of Employees: 1,814	
Non-Employee Population	
Total Number of Non-employees: 23,408	
Non-employee Population Type: Visitors, Inmates, etc	

11

2004

Disposal

Total amount Disposed: 725.00 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	2.20	0.00	0.17

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

C&D diversion efforts have contributed considerably to our disposal to landfills. Contractor recycling participation and daily waste management conscientiousness have supported the impact on our C&D waste stream. Continued efforts towards donations to local schools and increased monitoring of paper/cardboard recycling have also contributed to landfill diversion.

Summarize what waste diversion programs were continued or newly implemented during the report year.

Source Reduction Program, Recycling Program, Organic Management Program and Special Waste Material Program still continue.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

Weight slips, conversion tables (IWMB), logs, inventory list, contractor reports and other documents recording recycling activities.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source Reduction: Paper form reduction, bulletin boards, toner cartridges, reusable boxes, electronic media, on-line forms, double-sided copies, non-profit/school donations, computers and used book buy back. Recycling: Cardboard, paper, pallets, beverage containers. Organic Management: Grasscycling, chipping/mulching. Special Waste: Scrap metal, wood, C&D.

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

12

2004

Our recycling coordinator from last year was in charge of gathering report information and oversight of all AB 75 activities.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	37.9600
Material Exchange	X	42.4100
Beverage Containers	X	2.1300
Cardboard	X	27.5200
Office Paper (mixed)	X	8.5900
Xeriscaping, grasscycling	X	195.0000
On-site composting/mulching	X	17.2500
Scrap Metal	X	10.7700
Wood waste	X	8.2500
Concrete/asphalt/rubble (C&D)	X	433.8200

783.7
tons
Diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

13



**State Agency Reporting Center: Waste Management Annual Report
2005 SARC Annual Report: El Camino College**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address
16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative
Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 1,814

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
El Camino College	1,814	16007 Crenshaw Blvd. Torrance, CA 90506
Total Employees in Facilities:	1,814	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 2,087.2	→ 1/1/05 - 6/30/05 = 1,043.6 (FY 2004-05)
Total Tonnage Disposed: 1,020.6	7/1/05 - 12/31/05 = 1,043.6 (FY 2005-06)
Total Tonnage Generated: 3,107.8	<u>2,087.2</u>
Overall Diversion Percentage: 67.2%	
Employees	
Total Number of Employees: 1,814	
Non-Employee Population	
Total Number of Non-employees: 23,408	
Non-employee Population Type: Visitors, Inmates, etc	

14

Disposal

Total amount Disposed: 1,020.60 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	3.10	0.00	0.24

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

C&D diversion efforts have contributed considerably to our disposal to landfills. Contractor recycling participation and daily waste management conscientiousness have supported the impact on our C&D waste stream. Continued efforts towards donations to local schools and increased monitoring of paper/cardboard recycling have also contributed to landfill diversion. More desks and furniture have been donated and re-used.

Summarize what waste diversion programs were continued or newly implemented during the report year.

Source Reduction Program, Recycling Program, Organic Management Program and Special Waste Material Program still continue as well as more communication to the college to help with our recycling efforts.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

Weight slips, conversion tables (IWMB), logs, inventory list, contractor reports and other documents recording recycling activities.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source Reduction: Paper form reduction, bulletin boards, toner cartridges, reusable boxes, electronic media, on-line forms, double-sided copies, non-profit/school donations, computers and used book buy back. Recycling: Cardboard, paper, pallets, beverage containers. Organic Management: Grasscycling, chipping/mulching. Special Waste: Scrap metal, wood, C&D.

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

Our recycling coordinator from last year was in charge of gathering report information and oversight of all AB 75 activities. He has been assisted by a manager to help with the reporting details.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	39.0200
Material Exchange	X	16.5700
Beverage Containers	X	2.1300
Cardboard	X	22.7300
Office Paper (white)	X	11.3600
Scrap Metal	X	85.0000
Special Collection Events	X	3.7000
Xeriscaping, grasscycling	X	195.0000
On-site composting/mulching	X	14.7500
Tires	X	1.0200
Scrap Metal	X	104.4100
Wood waste	X	25.5000
Concrete/asphalt/rubble (C&D)	X	1566.0000

} 2,087.19
TONS
Diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

16



**State Agency Reporting Center: Waste Management Annual Report
2006 SARC Annual Report: El Camino College**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address
16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative
Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 1,814

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
El Camino College	1,814	16007 Crenshaw Blvd. Torrance, CA 90506
Total Employees in Facilities:	1,814	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 989.7	→ 1/1/06 - 6/30/06 = 494.85 (FY 2005-06)
Total Tonnage Disposed: 721.6	→ 7/1/06 - 12/31/06 = 494.85 (FY 2006-07)
Total Tonnage Generated: 1,711.3	<u>989.7</u>
Overall Diversion Percentage: 57.8%	
Employees	
Total Number of Employees: 1,814	
Non-Employee Population	
Total Number of Non-employees: 18,200	
Non-employee Population Type: Visitors, Inmates, etc	

17

Disposal

Total amount Disposed: 721.60 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	2.20	0.00	0.22

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)



C&D diversion efforts have contributed considerably to our diversion from landfills. Contractor recycling participation and daily waste management conscientiousness have supported the impact on our C&D waste stream. Continued efforts towards donations to local schools and increased monitoring of paper/cardboard recycling have also contributed to landfill diversion.

Summarize what waste diversion programs were continued or newly implemented during the report year.

Source Reduction Program, Recycling Program, Organic Management Program and Special Waste Material Program still continue as well as more communication to the college to help with our recycling efforts.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

Weight slips, conversion tables (IWMB), logs, inventory list, contractor reports and other documents recording recycling activities.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source Reduction: Paper form reduction, bulletin boards, toner cartridges, reusable boxes, electronic media, on-line forms, double-sided copies, non-profit/school donations, computers and used book buy back. Recycling: Cardboard, paper, pallets, beverage containers. Organic Management: Grasscycling, chipping/mulching. Special Waste: Scrap metal, wood, C&D.

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

Our recycling coordinator from last year was in charge of gathering report information and oversight of all AB 75 activities.

Programs

Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	52.2500
Beverage Containers	X	2.1300
Cardboard	X	24.4100
Newspaper	X	1.9300
Office Paper (white)	X	12.0800
Office Paper (mixed)	X	8.3900
Scrap Metal	X	41.7700
Xeriscaping, grasscycling	X	188.5000
On-site composting/mulching	X	52.7500
Tires	X	0.5900
Wood waste	X	8.2500
Concrete/asphalt/rubble (C&D)	X	596.6000

989.65
 tons
 Diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.



**State Agency Reporting Center: Waste Management Annual Report
2007 SARC Annual Report: El Camino College**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address
16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative
Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 1,814

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
El Camino College	1,814	16007 Crenshaw Blvd. Torrance, CA 90506
Total Employees in Facilities:	1,814	
Export To Excel		Count: 1

Annual Per Capita Disposal	
Diversion Program Summary	
Total Tonnage Diverted: 1,184.2	→ 1/1/07 - 6/30/07 = 592.10 (FY 2006-07)
Total Tonnage Disposed: 808.8	7/1/07 - 12/31/07 = 592.10 (FY 2007-08)
Total Tonnage Generated: 1,993.0	<u>1,184.2</u>
Overall Diversion Percentage: 59.4%	
Employees	
Total Number of Employees: 1,814	
Non-Employee Population	
Total Number of Non-employees: 18,200	
Non-employee Population Type: Visitors, Inmates, etc	

20

2007

Disposal

Total amount Disposed: 808.80 tons

Annual Results

	<u>Employee Population</u>			
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	0.00	2.40	0.00	0.24

Questions

Is the mission statement of the State agency/large State facility the same as reported in the previous year?

How has the waste stream (i.e. those materials disposed in landfills) changed since the Integrated Waste Management Plan was submitted? (Changes include kinds and quantities of materials disposed in landfills.)

C&D diversion efforts have contributed considerably to our disposal to landfills. Contractor recycling participation and daily waste management by the grounds staff conscientousness have supported the impact on our C&D waste stream. Increased monitoring of paper/cardboard recycling have also contributed to landfill diversion.

Summarize what waste diversion programs were continued or newly implemented during the report year.

Source reduction program, recycling program, organic management program and special waste material program still continue, as well as more communication to the college to help with our recycling efforts.

How were the tonnages determined for the materials disposed and diverted? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, or actual recycling weights)

We use weight slips, conversion tables(IWMB), logs, inventory list, contractor reports to record recycling activities.

What types of activities are included in each of the reported programs? (The following link of category definitions may assist you in answering this question.)

Source reduction: Paper form reduction, bulletin boards, toner cartidges, reusable boxes, electronic media, on-line forms, double sided copies, used book buy back, school newspaper on line. Recycling: Cardboard, paper, pallets, newspaper, bevarage containers. Organic Management: Grasscycling, chipping/mulching. Special Waste: Scrap metal,wood, C&D

Has the State agency/large State facility adopted or changed its waste reduction policy?

What resources (staff and/or funds) did the State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help meet the waste diversion goals?

Our recycling coordinator is in charge of gathering report information and the oversight of all AB 75 activities.

21



Programs		
Program Name	Existing Planned/Expanding	Tons
Business Source Reduction	X	64.2400
Beverage Containers	X	4.5100
Cardboard	X	28.0400
Newspaper	X	0.3800
Office Paper (white)	X	9.2500
Office Paper (mixed)	X	8.8600
Plastics	X	0.0470
Scrap Metal	X	48.4400
Xeriscaping, grasscycling	X	189.0000
On-site composting/mulching	X	31.5000
Tires	X	0.3480
Wood waste	X	8.2500
Concrete/asphalt/rubble (C&D)	X	791.2900

1,184.155
tons
Diverted

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.





**State Agency Reporting Center: Waste Management Annual Report
2008 SARC Annual Report: El Camino College**

[New Search](#) | [Agency Detail](#)

[Facilities](#) | [Annual Per Capita Disposal](#) | [Programs](#)

Alternative Name(s): 14 El Camino, El Camino Community College District

Physical Address

16007 Crenshaw Boulevard
Torrance, CA 90506

CalRecycle Representative

Amalia Fernandez
Amalia.Fernandez@CalRecycle.ca.gov
(562) 981-8473 x6172

Total Number of Employees including Facilities: 1,814

Recycling Coordinator: Thomas Brown tbrown@elcamino.edu (3106603) 593-6172

Facilities		
FACILITY NAME	NUMBER OF EMPLOYEES	ADDRESS
El Camino College	1,814	16007 Crenshaw Blvd. Torrance, CA 90506
Total Employees in Facilities:	1,814	
Export To Excel		Count: 1

Annual Per Capita Disposal

Employees

Total Number of Employees: 1,814

Non-Employee Population

Total Number of Non-employees: 18,200

Non-employee Population Type: Students

Disposal

Total amount Disposed: 648.70 tons

"Diversification" amounts
no longer reported -
beginning 1/1/08. Focus
now on "per capita
disposal."

23

Annual Results

	<u>Employee Population</u>		<u>Student Population</u>	
	<u>Target</u>	<u>Annual</u>	<u>Target</u>	<u>Annual</u>
Per Capita Disposal Rate (pounds/person/day):	2.60	2.00	0.30	0.20

Questions

Is the mission statement of your State agency/large State facility the same as reported in the previous year?

What changes have there been in the waste generated or disposed by your State agency/large State facility during the report year? (For example, changes in types and/or quantities of waste.) Explain, to the best of your ability the causes for those changes.

C&D diversion efforts have contributed considerably to our disposal to landfills. Contractor recycling participation and daily waste management by the grounds staff conscientousness have supported the impact on our C&D waste stream. Increased monitoring of paper/cardboard recycling have also contributed to landfill diversion.

Explain any changes to waste diversion programs that were continued from the prior report year. Be sure to indicate the reason for making the changes.

Source reduction program, recycling program, organic management program and special waste material program still continue, as well as more communication to the college to help with our recycling efforts.

Explain any waste diversion programs that were newly implemented or were discontinued during the report year and explain why.

No new programs were implemented, or discontinued.

What types of activities are included in each of the waste diversion programs you continued or newly implemented during the reporting year?

Source reduction: Paper form reduction, bulletin boards, toner cartridges, reusable boxes, electronic media, on-line forms, double sided copies, used book buy back, school newspaper on line. Recycling: Cardboard, paper, pallets, newspaper, beverage containers. Organic Management: Grasscycling, chipping/mulching. Special Waste: Scrap metal, wood, C&D

What resources (staff and/or funds) did your State agency/large State facility commit toward implementing its Integrated Waste Management Plan during the report year to help reduce disposal and meet the diversion mandate?

Our recycling coordinator is in charge of gathering report information and the oversight of all AB 75 activities.

Has your State agency/large State facility adopted or changed its waste reduction policy?

Explain how you determined the reported tons disposed? (e.g. waste assessments, per capita generation and extrapolation, actual disposal weights, etc.)

We use weight slips, conversion tables(IWMB), logs, inventory list, contractor reports to record recycling activities.

24

Please provide a definition of "employee" for your State agency/large State facility. Also, what is the source of the reported number of employees and visitors/students/inmates, etc. (as applicable)?

Any person hired directly to the college or for the college as an representative. Human Resource Dept, and enrollment to the school.

Programs

Program Name	Existing Planned/Expanding
Business Source Reduction	X
Beverage Containers	X
Cardboard	X
Newspaper	X
Office Paper (white)	X
Office Paper (mixed)	X
Scrap Metal	X
Xeriscaping, grasscycling	X
On-site composting/mulching	X
Tires	X
Wood waste	X
Concrete/asphalt/rubble (C&D)	X

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>
 Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199
 Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

25

Tab 7

Any individual with a disability who requires reasonable accommodation to participate in a Board meeting, may request assistance by contacting the President's Office, 16007 Crenshaw Blvd., Torrance, CA 90506; telephone, (310) 660-3111; fax, (310) 660-6067.

Agenda, Monday, October 20, 2003
4:00 p.m.

- I. Roll Call, Pledge of Allegiance to the Flag**
- II. Approval of Minutes of the Regular Board Meeting of September 8, 2003**
- III. Oath of Office – Celina Luna, Student Representative to the Board of Trustees**
- IV. Public Hearings – (none)**
- V. Consent Agenda – Recommendation of Superintendent/President, Discussion and Adoption**
 - A. Public Comment
 - B. Academic Affairs
See Academic Affairs Agenda, Pages 1-6
Student and Community Advancement
See Student & Community Advancement Agenda, Pages 1-13
 - C. Administrative Services
See Administrative Services Agenda, Pages 1-14
See Measure "E" Bond Fund Agenda, Pages 1-4
See Human Resources Agenda, Pages 1-14
 - D. Superintendent/President
See Superintendent/President Agenda Page 1
- VI. Information**
 - A. Board of Trustees' Self Evaluation
- VII. Public Comment on Non-Agenda Items**
- VIII. Oral Reports**
 - A. Board of Trustees Report
 - B. President's Report
 - C. Academic Senate Report
- IX. Closed Session**
 - A. Personnel Matters, Brown Act Section 54957
 - 1. Personnel Matters – 1 case
 - B. Student Expulsion, Brown Act Section 54954.5
 - 1. Student Expulsion – 1 case

F. BID 2003-03/CAMPUS REFUSE REMOVAL

It is recommended that the following contractor be awarded the agreement for campus refuse removal for the District in accordance with the specifications, terms, and conditions of the above named project. Contract period: November 1, 2003 through June 30, 2005

<u>P.O.#</u>	<u>Vendor</u>	<u>Amount</u>
TBD	Cal-Met Services [not reported]	\$68,544.00 est. per year Including estimated service and rental fees for bins as needed for a two-year contract period

Other Bidders: Waste Management, \$81,024.00 [4].

“No Bid Responses:” None

Non-Respondents: BFI; Consolidated Disposal Service Inc.; CWS Inc.; Solid Waste Recycling and Disposal. Inc.

Affirmative Action Status Codes: [1] Minority owned/ Disadvantaged Business; [2] Woman-owned business; [3] Small business enterprise; [4] Other; [5] None of the above; [8] Disabled Veteran enterprise

G. PUBLIC WORKS PROJECT - CHANGE ORDERS

It is recommended that all Natural Science Project change orders shown below be ratified in accordance with the Board authorization at the May 19, 2003 meeting.

<u>Contractor</u>	<u>Time Extension</u>	<u>Amount</u>
John Jory Corporation (B58186)	0	\$2,813
Ch. Order 001 COR #021 Door frame & window depth increase for added six walls		\$1,257
COR #021 Change from Type A3 to A6 Walls ...		\$1,556
Ch. Order 002	0	\$3,940
▪ COR#022 Greenboard tile substrate		\$3,374
▪ COR#026 Change Type A3 to A6 Walls-Encompass column base plates		\$ 566
Ch. Order 003	0	\$4,596
o COR#027- Increase wall thickness at Room #C106		\$ 998
o COR#031 Added wall furring-Rooms C146 & C144		\$2,257
o COR#039 Widening of walls-Rooms C107, C135, & C140		\$1,341
Conrod Concrete, Inc. (B58195)	0	\$6,591
Ch. Order 002 COR#013 Re-building of slab at Room B118		\$6,591

H. PURCHASE ORDERS

It is recommended that all purchase orders be ratified as shown.

(2)

Tab 8

Sanitation Districts of Los Angeles County

AAA

- About Us
- Residents
- Businesses
- Solid Waste & Recycling
- Wastewater & Sewer Systems
- Education
- Environment

Search LACSD

Homepage > ... > Solid Waste Facilities > Materials Recovery & Transfer Stations > South Gate

E-mail Print

Navigation

Waste Disposal Origin Reporting System

South Gate Transfer Station

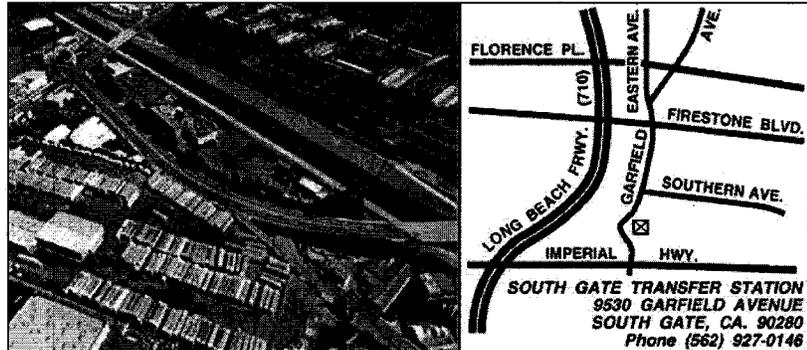
For More Information

Sanitation Districts of Los Angeles County

Public Information

1955 Workman Mill Road
Whittier, CA 90601

(562) 908-4876
Solid Waste Management Department



The South Gate Transfer Station is located in the City of South Gate, east of the Long Beach Freeway (I-710) at the Firestone Boulevard exit. The transfer station accepts only non-hazardous municipal solid and inert waste. The acceptance of liquid or hazardous waste is not allowed.

OPERATION

Currently, this facility operates from 6:00 AM to 5:00 PM, Monday through Saturday except holidays. **Loads will be accepted subject to the following conditions:**

- No vehicles that must be unloaded by hand are allowed after 4:30 PM
- No vehicles that can automatically dump their loads are allowed after 4:45 PM
- ALL UNLOADING OF VEHICLES MUST BE COMPLETED BY 4:50 PM. Customers not finished unloading by this time will need to weigh back with any remaining waste in their vehicle and a refund will be issued for materials not dumped.
- NO EXEMPTIONS. Any questions or concerns, please call the Site Supervisor: Cruz Guerrero (323) 771-4801

Payment at the scales must be in cash, credit card (MC, American Express, & Discover Card only), debit card, or by pre-arranged credit. No checks are accepted. All disposal rates, excluding green waste rates, include state, county, and appropriate local fees and taxes.

Click on the following links for:

- [Tipping Fees for Solid Waste and Recyclables](#)

[Low Graphics Version](#)

Site Powered by,

①

Tipping Fees for Solid Waste and Recyclables



RATES

Effective January 21, 2015

Payment at the scales must be in cash, credit card (MC, American Express, & Discover only), debit card, or by pre-arranged credit. No checks are accepted.

MATERIAL RECOVERY FACILITIES (MRF)

Puente Hills Materials Recovery Facility (PHMRF), Whittier⁽¹⁾

Municipal Solid and Inert Waste	\$49.25 per ton
Hard-to-Handle, Bulky Items	\$59.25 per ton
Minimum Charge (Municipal Solid and Inert Waste)	\$41.86 per load
Minimum Charge (Hard-to-Handle)	\$51.86 per load
Segregated Uncontaminated Green Waste (1-ton minimum charge)	\$39.50 per ton
Pull-Offs	\$40.00 each
Additional Fees: Uncovered Loads Capable of Producing Litter Surcharge (\$4.40 min.)	\$4.40 per ton

Safety Vests are required at this facility and available at the Scale House at a cost of \$4.50 per vest.

Downey Area Recycling and Transfer Facility (DART), Downey⁽¹⁾

Municipal Solid and Inert Waste	\$53.64 per ton
Hard-to-Handle Bulky Items	\$63.64 per ton
Minimum Charge (Municipal Solid and Inert Waste)	\$45.59 per load
Minimum Charge (Hard-to-Handle)	\$55.59 per load
Segregated Uncontaminated Green Waste (1-ton minimum charge)	\$41.50 per ton
Pull-Offs	\$40.00 each
Additional Fees: Uncovered Loads Capable of Producing Litter Surcharge (\$4.40 min.)	\$4.40 per ton

Safety Vests are required at this facility and available at the Scale House at a cost of \$4.50 per vest.

South Gate Transfer Station, South Gate⁽¹⁾

Municipal Solid and Inert Waste	\$53.91 per ton
Hard-to-Handle Bulky Items	\$63.91 per ton
Minimum Charge (Municipal Solid and Inert Waste)	\$45.82 per load
Minimum Charge (Hard-to-Handle)	\$55.82 per load
Pull-Offs	\$40.00 each
Additional Fees: Uncovered Loads Capable of Producing Litter Surcharge (\$4.40 min.)	\$4.40 per ton

15 miles from District

Recyclables Rates paid by Districts (0.25 ton minimum)

Note: Recyclable Rates are frequently changed. Please check website⁽⁹⁾ for current rates.

The recyclables listed below are accepted at PHMRF and DART

South Gate Transfer Station accepts only Mixed Rigid Plastics

Mixed Rigid Plastics	\$75.00 per ton
Cardboard	\$82.00 per ton
Any type of paper	\$52.48 per ton
Mixed recyclables (recycle content of at least 85%) ⁽⁸⁾	\$26.57 per ton
Mixed recyclables (recycle content of at least 75%) ⁽⁸⁾	\$24.58 per ton

REFUSE-TO-ENERGY FACILITIES

Commerce Refuse-to-Energy Facility (CREF), Commerce⁽⁵⁾

Refuse (minimum charge – \$40.00 per load)	\$57.00 per ton
High Energy Refuse ⁽⁶⁾ (minimum charge – \$40.00 per load)	\$44.00 per ton
Certified Destruction	\$120.00 per load plus \$130.00 per ton or \$40.00 minimum
USDA Regulated Waste ⁽⁷⁾	\$160.00 per load plus \$180.00 per ton or \$40.00 minimum
Additional Fees: Uncovered Loads Capable of Producing Litter	\$6.00 per ton surcharge \$6.00 minimum

Southeast Resource Recovery Facility (SERRF), Long Beach⁽⁴⁾

Municipal Solid and Inert Waste (1-ton minimum charge)	\$57.00 per ton
--	-----------------

Source: www.lacsd.org/solidwaste/swfacilities

Tab 9

El Camino Community College District
 Legislatively Mandated Integrated Waste Management Program

Offsetting Savings Calculation

Review Period: July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008

Review ID #: S14-MCC-903

El Camino College												
Fiscal Year	Dates Dates	Calendar Year	Reference	Tonnage Diverted	Tonnage Disposed	Total Tonnage Generated	Actual Diversion Percentage	Maximum Allowable Diversion Percentage	Is the Diversion % (column D) LESS THAN or EQUAL to the Maximum Diversion %	Allocated Diversion % If "YES", unlimited off.savings = 100% If "NO", limited off.savings = (E / D)	State-wide Average Landfill Fee (Per Ton)	Offsetting Savings I = A * G * H
						C = A + B	D = A / C	Percentage				
2000-01	7/1/00 - 12/31/00	2000	Tab 6, page 1	103.20	376.80	480.00	21.50%	25.00%	YES	100.00%	\$ 36.39	\$ (3,755)
	1/1/01 - 6/30/01	2001	Tab 6, page 4	124.00	358.55	482.55	25.70%	25.00%	NO	97.28%	\$ 36.39	(4,390)
				<u>227.20</u>								<u>(8,145)</u>
2003-04	7/1/03 - 12/31/03	2003	Tab 6, page 8	934.85	560.85	1,495.70	62.50%	50.00%	NO	80.00%	\$ 36.83	(27,544)
	1/1/04 - 6/30/04	2004	Tab 6, page 11	391.85	362.50	754.35	51.95%	50.00%	NO	96.25%	\$ 38.42	(14,490)
				<u>1,326.70</u>								<u>(42,034)</u>
2004-05	7/1/04 - 12/31/04	2004	Tab 6, page 11	391.85	362.50	754.35	51.95%	50.00%	NO	96.25%	\$ 38.42	(14,490)
	1/1/05 - 6/30/05	2005	Tab 6, page 14	1,043.60	510.30	1,553.90	67.16%	50.00%	NO	74.45%	\$ 39.00	(30,301)
				<u>1,435.45</u>								<u>(44,791)</u>
2005-06	7/1/05 - 12/31/05	2005	Tab 6, page 14	1,043.60	510.30	1,553.90	67.16%	50.00%	NO	74.45%	\$ 39.00	(30,301)
	1/1/06 - 6/30/06	2006	Tab 6, page 17	494.85	360.80	855.65	57.83%	50.00%	NO	86.46%	\$ 46.00	(19,681)
				<u>1,538.45</u>								<u>(49,982)</u>
2006-07	7/1/06 - 12/31/06	2006	Tab 6, page 17	494.85	360.80	855.65	57.83%	50.00%	NO	86.46%	\$ 46.00	(19,681)
	1/1/07 - 6/30/07	2007	Tab 6, page 20	592.10	404.40	996.50	59.42%	50.00%	NO	84.15%	\$ 48.00	(23,916)
				<u>1,086.95</u>								<u>(43,597)</u>
2007-08	7/1/07 - 12/31/07	2007	Tab 6, page 20	592.10	404.40	996.50	59.42%	50.00%	NO	84.15%	\$ 48.00	(23,916)
	1/1/08 - 6/30/08	2008 *	Tab 6, page 20	592.10	404.40	996.50	59.42%	50.00%	NO	84.15%	\$ 51.00	(25,411)
				<u>1,184.20</u>								<u>(49,327)</u>
				<u>6,798.95</u>								<u>\$ (237,876)</u>

* Note: In 2008, CalRecycle began focusing on "per-capita disposal" instead of "diversion percentage." Therefore, beginning in 2008, CalRecycle no longer required the districts to report the actual amount of tonnage diverted. As a result, we used the tonnage diverted in 2007 to calculate the offsetting savings for FY 2007-08.

Tab 10

FILED / ENDORSED
MAY 29 2008
Christa Beebout
By Christa Beebout, Deputy Clerk

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

SUPERIOR COURT OF CALIFORNIA
COUNTY OF SACRAMENTO

STATE OF CALIFORNIA, DEPARTMENT, Dept. 33 No. 07CS00355
OF FINANCE, CALIFORNIA INTEGRATED
WASTE MANAGEMENT BOARD,

Petitioners,

v.

RULING ON SUBMITTED MATTER

COMMISSION ON STATE MANDATES,

Respondent.

SANTA MONICA COMMUNITY COLLEGE
DISTRICT, LAKE TAHOE COMMUNITY
COLLEGE DISTRICT,

Real Parties in Interest.

In this mandate proceeding, the court must determine the extent to which the reimbursement of a California Community College under section 6 of article XIII B of the California Constitution for the costs that the College incurs in implementing a state-mandated integrated waste management plan pursuant to Public Resources Code section 42920 et seq. is subject to offset by cost savings realized and revenues received during implementation of the plan. For the reasons set forth below, the court determines that the college's reimbursement is subject to such offset.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

BACKGROUND

Public Resources Code section 42920 et seq. was enacted to require each state agency to adopt and implement an integrated waste management plan (IWM plan) that would reduce solid waste, reuse materials whenever possible, recycle recyclable materials and procure products with recycled content in all agency offices and facilities. (Pub. Resources Code § 42920, subd. (b). See Stats. 1999, ch. 764 (A.B. 75).) These statutory provisions require that each state agency, in implementing the plan, divert at least 25 percent of its solid waste from landfill disposal by January 1, 2002, and divert at least 50 percent of its solid waste from landfill disposal on and after January 1, 2004. (Pub. Resources Code § 42921.) Each agency must also submit an annual report to petitioner Integrated Waste Management Board summarizing its progress in reducing solid waste pursuant to Public Resources Code section 42921 and providing related information, including calculations of its annual disposal reduction.

Any cost savings realized as a result of the state agency's IWM plan must, to the extent feasible, be redirected to the plan to fund the implementation and administrative costs of the plan in accordance with Public Contract Code sections 12167 and 12167.1. (Pub. Resources Code § 42925, subd. (a).) Public Contract Code sections 12167 and 12167.1 are part of the State Assistance for Recycling Markets Act, which was originally enacted in 1989 for the purpose of fostering the procurement and use of recycled paper products and other recycled resources in daily state operations (See Pub. Contract Code §§ 12153, 12160; Stats. 1989, ch. 1094.) As amended in 1992, sections 12167 and 12167.1 provide for the deposit of revenues received from the collection and sale of recyclable materials in state and legislative offices in specified accounts for the purpose of offsetting recycling costs; revenues not exceeding \$2000 annually are continuously appropriated without regard to fiscal years for expenditure by state agencies to offset the recycling costs; and revenues exceeding \$2000 annually are available for expenditure by the state agencies upon appropriation by the Legislature.

The IWM plan requirements under Public Resources Code section 42920 et seq. apply to the California Community Colleges pursuant to Public Resources Code sections 40148 and 40196, which include California Community Colleges and their campuses in the definitions

1 of "large state facility" and "state agency" for purposes of IWM plan requirements. The
2 provisions of the State Assistance for Recycling Markets Act, including the provisions of Public
3 Contract Code sections 12167 and 12167.1, apply to California Community Colleges only to the
4 limited extent that sections 12167 and 12167.1 are referenced in Public Resources Code section
5 42925; California Community Colleges are not defined as state agencies or otherwise subject to
6 the Act's provisions for the procurement and use of recycled products in daily state operations.

7 For purposes of section 6 of article XIII B of the California Constitution and the
8 statutes implementing section 6 (Gov. Code § 17500 et seq.), California Community Colleges are
9 defined as school districts and treated as local governments eligible for reimbursement of any
10 state-mandated costs that they incur in carrying out statutory IWM plan requirements. (See Gov.
11 Code §§ 17514, 17519.) Section 6 and Government Code section 17514 provide for the
12 reimbursement of a local government's increased costs of carrying out new programs or higher
13 levels of service that are mandated by the state pursuant to a statute enacted on or after January 1,
14 1975, or an executive order implementing a statute enacted on or after January 1, 1975. Such
15 reimbursement is precluded pursuant to Government Code section 17556, subdivision (e), if the
16 statute or executive order provides for offsetting savings that result in no net costs to the local
17 government or includes additional revenue specifically intended to fund the costs of the state
18 mandated program in an amount sufficient to cover the costs.

19 Real parties in interest Santa Monica Community College District and Tahoe
20 Community College District sought section 6 reimbursement of their IWM plan costs pursuant to
21 Public Resources Code section 42920 et seq. by filing a test claim with respondent pursuant to in
22 March 2001. (Administrative Record, pp. 51-74 (AR 51-93). See Gov. Code § 17550 et seq.)
23 Respondent adopted a statement of decision granting the test claim in part on March 25, 2004
24 (AR 1135-1176), after receiving and considering public comments on the test claim, including
25 comments from petitioners opposing the claim. (AR 351-356, 359-368.) Respondent found that
26 specified IWM plan requirements under Public Resources Code section 42920 et seq. imposes a
27 reimbursable state-mandated program on California Community Colleges within the meaning of
28 section 6 and Government Code section 17514. Respondent further found that the requirement

1 of Public Resources Code section 42925, that cost savings realized as a result of an IWM plan be
2 redirected to plan implementation and administrative costs, did not preclude a reimbursable
3 mandate pursuant to subdivision (e) of Government Code section 17556 because there was
4 neither evidence of offsetting savings that would result in "no net costs" to a California
5 Community College implementing an IWM plan nor evidence of revenues received from plan
6 implementation "in an amount sufficient to fund" the cost of the state-mandated program.
7 Respondent noted that the \$2000 in revenue available annually to a community college pursuant
8 to Public Contract Code section 12167.1 would be insufficient to offset the college's costs of
9 plan implementation and that any revenues would be identified as offsets in the parameters and
10 guidelines to be adopted for reimbursement of claims by California Community Colleges for the
11 IWM plan mandates imposed by Public Resources Code section 42920 et seq.

12 Thereafter, on March 30, 2005, respondent adopted parameters and guidelines
13 pursuant to Government Code section 17556 based on a proposal by real parties and public
14 comments, including comments by petitioners. (AR 1483-1496.) Section VII of the parameters
15 and guidelines, concerning offsetting revenues and reimbursements, indicates that a claim by a
16 California Community College for reimbursement of costs incurred in implementing an IWM
17 plan must identify and deduct from the claim all reimbursement received from any source for the
18 mandate. Section VII further indicates that the revenues specified in Public Resources Code
19 section 42925 and Public Contract Code sections 12167 and 12167.1 must offset the costs
20 incurred by a California Community College for the recycling mandated by Public Resources
21 Code section 42920 et seq. These offsetting revenues include, pursuant to section 12167.1,
22 revenues up to \$2000 annually from the college's sale of recyclable materials which are
23 continuously appropriated for expenditure by the college to offset its recycling costs and
24 revenues in excess of \$2000 annually when appropriated by the Legislature.

25 In adopting section VII of the parameters and guidelines, respondent rejected the
26 position of petitioner Integrated Waste Management Board that the parameters and guidelines
27 should require California Community Colleges to identify in their reimbursement claims any
28 offsetting savings in reduced or avoided landfill disposal costs likely to result from their

1 diversion of solid waste from landfills pursuant to the mandates of Public Resources Code
2 section 42921. (AR 1194-1199.) This rejection was based on three grounds: that "cost savings"
3 in Public Resources Code section 42925 meant "revenues" received and directed "in accordance
4 with Sections 12167 and 12167.1 of the Public Contract Code"; reduced or avoided disposal
5 costs could not qualify as offsetting cost savings for the diversion costs because the disposal
6 costs had not previously been reimbursed by the state and were not included in the reimbursable
7 mandates of Public Resources Code section 42920 et seq.; and the redirection of cost savings to
8 IWM plan implementation and administration costs under section 42925 was "only to the extent
9 feasible" and not mandatory, thus allowing a California Community College to redirect cost
10 savings to other campus programs upon a finding that it was not feasible to use the savings for
11 IWM plan implementation. (AR 98-1199.) On these grounds, respondent omitted from section
12 VII of the parameters and guidelines any language about offsetting savings, including a
13 boilerplate provision stating "Any offsetting savings the claimant experiences in the same
14 program as a result of the same statutes or executive orders found to contain the mandate shall be
15 deducted from the costs claimed."

16 On October 26, 2006, respondent adopted a statewide cost estimate for the
17 reimbursement of costs incurred by California Community Colleges in implementing IWM plan
18 mandates pursuant to Public Resources Code section 42920 et seq. (AR 1641-1650.)
19 Respondent noted comments by petitioners that the lack of a requirement in the parameters and
20 guidelines for information on offsetting cost savings by the community colleges had resulted in
21 an inaccurate Statewide Cost Estimate. (AR 1647.) A request by petitioner Integrated Waste
22 Management Board to amend the parameters and guidelines to include additional information
23 about offsetting savings was distributed for public comment. (AR 1647-1648, 1859-873.)

24 ANALYSIS

25 Section 6 of article XIII B of the California Constitution, as implemented by
26 Government Code section 17514, provides for the reimbursement of actual increased costs
27 incurred by a local government or school district in implementing a new program or higher level
28 of service of an existing program mandated by statute, such as the IWM plan requirements of

1 Public Resources Code section 42920 et seq. (See *County of Fresno v. State of California* (1991)
2 51 Cal.3d 482, 487; *County of Sonoma v. Commission on State Mandates*, (2000) 84 Cal.App.4th
3 1264, 1283-1284.) Reimbursement is not available under section 6 and section 17514 to the
4 extent that the local government or school district is able to provide the mandated program or
5 increased service level without actually incurring increased costs. (*Ibid.*) For example,
6 reimbursement is not available if the statute mandating the new program or increased service
7 level provides for offsetting savings which result in no net costs to the local government or
8 school district or includes revenues sufficient to fund the state mandate. (See Gov. Code §
9 17556, subd. (e). See also Cal. Code Regs., tit. 2, § 1183.1(a)(7), (a)(8) (requiring parameters
10 and guidelines for claiming reimbursable costs to identify offsetting revenues and savings
11 resulting from implementation of state-mandated program).) Because section VII of the IWM
12 plan parameters and guidelines adopted by respondent do not require a California Community
13 College to identify and deduct offsetting cost savings from its claimed reimbursable costs and
14 unduly limit the deduction of offsetting revenues, section VII contravenes the rule of section 6
15 and section 17514 that only actual increased costs of a state mandate are reimbursable.¹

16 Cost Savings

17 In complying with the mandated solid waste diversion requirements of Public
18 Resources Code section 42921, California Community Colleges are likely to experience cost
19 savings in the form of reduced or avoided costs of landfill disposal. The reduced or avoided
20 costs are a direct result and an integral part of the IWM plan mandates under Public Resources
21 Code section 42920 et seq.: as solid waste diversion occurs, landfill disposal of the solid waste
22 and associated landfill disposal costs are reduced or avoided. Indeed, diversion is defined in
23 terms of landfill disposal for purposes of the IWM plan mandates. (See Pub. Resources Code §§
24 40124 (“‘diversion’ means activities which reduce or eliminate the amount of solid waste from
25 solid waste disposal for purposes of this division [i.e., division 30, including § 42920 et seq.]”),

26

27 ¹ There is no indication in the administrative record or in the legal authorities provided to the court that, as
28 respondent argues, a California Community College might not receive the full reimbursement of its actual increased
costs required by section 6 if its claims for reimbursement of IWM plan costs were offset by realized cost savings
and all revenues received from plan activities.

1 40192, subd. (b) (for purposes of Part 2 (commencing with Section 40900), 'disposal' means the
2 management of solid waste through landfill disposal or transformation at a permitted solid waste
3 facility.”.)

4 Such reduction or avoidance of landfill fees and costs resulting from solid waste
5 diversion activities under § 42920 et seq. represent savings which must be offset against the costs
6 of the diversion activities to determine the reimbursable costs of IWM plan
7 implementation -- i.e., the actual increased costs of diversion -- under section 6 and section
8 17514. Similarly, under Public Resources Code section 42925, such offsetting savings must be
9 redirected to fund IWM plan implementation and administration costs in accordance with Public
10 Contract Code section 12167. The amount or value of the savings may be determined from the
11 calculations of annual solid waste disposal reduction or diversion which California Community
12 Colleges must annually report to petitioner Integrated Waste Management Board pursuant to
13 subdivision (b)(1) of Public Resources Code section 42926.

14 Respondent's three grounds for omitting offsetting savings from section VII of the
15 IWM plan parameters and guidelines are flawed. First, as explained above, the reduced or
16 avoided costs of landfill disposal are an integral part of the IWM diversion mandates under
17 Public Resources Code section 42920 et seq. Therefore, respondent's conclusion that reduced or
18 avoided disposal costs could not qualify as offsetting cost savings for diversion costs, based on
19 the erroneous premise that the reduced or avoided disposal costs were not part of the
20 reimbursable mandates of Public Resources Code section 42920 et seq., is wrong.

21 Second, respondent incorrectly interpreted the phrase "to the extent feasible" in
22 Public Resources Code section 42925 to mean that the redirection of cost savings resulting from
23 diversion activities by California Community Colleges to fund their IWM plan implementation
24 and administration costs was not mandatory and that the colleges could direct the cost savings to
25 other campus programs upon a finding of infeasibility. Respondent's interpretation is contrary to
26 the manifest legislative intent and purpose of section 42925, that cost savings be used to fund
27 IWM plan costs. In light of this legislative purpose, the phrase "to the extent feasible"
28 reasonably refers to situations where, as a practical matter, the reductions in landfill fees and

1 costs saved as a result of diversion activities by the colleges may not be available for redirection.
2 For example, a college may not have budgeted or allocated funds for landfill fees and costs
3 which they did not expect to incur as a result of their diversion activities.

4 Third, respondent incorrectly interpreted "cost savings realized as a result of the state
5 agency integrated waste management plan" in Public Resources Code section 42925 to mean
6 "revenues received from [a recycling] plan and any other activity involving the collection and
7 sale of recyclable materials" under Public Contract Code sections 12167 and 12167.1. This
8 interpretation, based in turn on a strained interpretation of the phrase "in accordance with
9 Sections 12167 and 12167.1 of the Public Contract Code" at the end of section 42925, used the
10 substantive content of sections 12167 and 12167.1 to redefine "cost savings" in a manner directly
11 contradicting its straightforward description in section 42925. The consequences of this
12 redefinition are unreasonable: the interpretation effectively denies the existence of cost savings
13 resulting from IWM plan implementation and eliminates any possibility of redirecting such cost
14 savings to fund IWM plan implementation and administration costs, thereby defeating the
15 express legislative purpose of section 42925.

16 The reference to Public Contract Code sections 12167 and 12167.1 in Public
17 Resources Code section 42925 may be reasonably interpreted in a manner that preserves section
18 42925's straightforward description of "cost savings" and legislative purpose. The reference to
19 sections 12167 and 12167.1 in section 42925 reflects an effort by the Legislature to coordinate
20 the procedures of two programs involving recycling activities exclusively or primarily by state
21 agencies, the State Assistance for Recycling Markets Act set forth at Public Contracts Code
22 section 12150 et seq. and the IWM provisions of Public Resources Code section 42920 et seq.
23 (See Senate Committee on Environmental Quality, Bill Analysis of A.B. 75, 1999-2000 Reg.
24 Sess., as amended April 27, 1999, p. 6 (need to ensure consistency and avoid conflicts between
25 A.B. 75 and Public Contract Code provisions relating to state agency reporting on recycling,
26 depositing revenues from recycled materials etc.)) By requiring the redirection of cost savings
27 from state agency IWM plans to fund plan implementation and administration costs "in
28 accordance with Sections 12167 and 12167.1 of the Public Contract Code," section 42925

1 assures that cost savings realized from state agencies' IWM plans are handled in a manner
2 consistent with the handling of revenues received from state agencies' recycling plans under the
3 State Assistance for Recycling Markets Act. Thus, in accordance with section 12167, state
4 agencies, along with California Community Colleges which are defined as state agencies for
5 purposes of IWM plan requirements in Public Resources Code section 42920 et seq. (Pub.
6 Resources Code §§ 40196, 40148), must deposit cost savings resulting from IWM plans in the
7 Integrated Waste Management Account in the Integrated Waste Management Fund; the funds
8 deposited in the Integrated Waste Management Account, upon appropriation by the Legislature,
9 may be expended by the Integrated Waste Management Board for the purpose of offsetting IWM
10 plan costs. In accordance with section 12167.1 and notwithstanding section 12167, cost savings
11 from the IWM plans of the agencies and colleges that do not exceed \$2000 annually are
12 continuously appropriated for expenditure by the agencies and colleges for the purpose of
13 offsetting IWM plan implementation and administration costs; cost savings resulting from IWM
14 plans in excess of \$2000 annually are available for such expenditure by the agencies and colleges
15 when appropriated by the Legislature.

16 Accordingly, respondent had no proper justification for omitting offsetting cost
17 savings from the parameters and guidelines for claiming reimbursable costs of IWM plan
18 implementation under Public Resources Code section 42920 et seq. The court will order the
19 issuance of a writ of mandate requiring respondent to correct this omission through an
20 amendment of the parameters and guidelines.

21 Revenues

22 As indicated previously in this ruling, section VII of the parameters and guidelines
23 for claiming reimbursement of IWM plan costs provides for offsetting revenues that are governed
24 by Public Contract Code sections 12167 and 12167.1. Revenues derived from the sale of
25 recyclable materials by a California Community College are deposited in the Integrated Waste
26 Management Account. Revenues that do not exceed \$2000 annually are continuously
27 appropriated for expenditure by the college for the purpose of offsetting recycling program costs
28 upon approval by the Integrated Waste Management Board, and revenues exceeding \$2000

1 annually are available for such expenditure by the college when appropriated by the Legislature.
2 To the extent so approved by the board or appropriated by the Legislature, these revenue amounts
3 offset or reduce the reimbursable costs incurred by the college in implementing an IWM plan
4 under Public Resources Code section 42920 et seq.

5 Although Public Contract Code sections 12167 and 12167.1 apply to California
6 Community Colleges for the purpose of offsetting savings pursuant to the terms of Public
7 Resources Code section 42925, sections 12167 and 12167.1 do not apply to the colleges for the
8 purpose of offsetting revenues or, indeed, any other purpose. Sections 12167 and 12167.1 apply
9 exclusively to state agencies and institutions; the colleges, which are school districts rather than
10 state agencies, are not specially defined as state agencies for purposes of the State Assistance for
11 Recycling Markets Act of which sections 12167 and 12167.1 are a part. Therefore, sections
12 12167 and 12167.1 do not properly govern the revenues generated by the colleges' recycling
13 activities pursuant to their IWM plans. The limits and conditions placed by sections 12167 and
14 12167.1 on the expenditure of recycling revenues for the purpose of offsetting recycling program
15 costs are simply inapplicable to the revenues generated by the colleges' recycling activities.

16 The provisions of Public Resources Code section 42920 et seq. do not address the
17 use of revenues generated by recycling activities of California Community Colleges under IWM
18 plans to offset reimbursable plan costs. Thus, use of the revenues to offset reimbursable IWM
19 plan costs is governed by the general principles of state mandates, that only the actual increased
20 costs of a state-mandated program are reimbursable and, to that end, revenues provided for by the
21 state-mandated program must be deducted from program costs. (See Cal. Const., art. XIII B, § 6;
22 Gov.Code §§ 17514, 17556, subd. (e); *County of Fresno v. State of California* (1991) 51 Cal.3d
23 482, 487; *County of Sonoma v. Commission on State Mandates*, (2000) 84 Cal.App.4th 1264,
24 1284.) These principles are reflected in respondent's regulation which requires, without
25 limitation or exception, the identification of offsetting revenues in the parameters and guidelines
26 for reimbursable cost claims. (Cal. Code Regs., tit. 2, § 1183.1(a)(7).)

27 In sum, respondent erred in adopting parameters and guidelines which, pursuant to
28 Public Contract Code sections 12167 and 12167.1, limited and conditioned the use of revenues

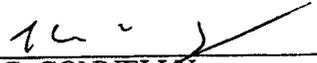
1 generated by recycling activities of California Community Colleges under IWM plans to offset
2 the colleges' reimbursable plan costs. Because the use of revenues to offset the reimbursable
3 costs of IWM plan are properly governed by section 6 principles without the limitations and
4 conditions imposed by sections 12167 and 12167.1, the court will order the issuance of a writ of
5 mandate requiring respondent to correct its error through an amendment of the parameters and
6 guidelines.

7 RELIEF

8 The petition is granted. Counsel for petitioners is directed to prepare a proposed
9 judgment and proposed writ of mandate consistent with this ruling, serve it on counsel for
10 respondent for approval as to form, and then submit it to the court pursuant to rule 3.1312 of the
11 California Rules of Court.

12 Dated: May 29, 2008



13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

LLOYD G. CONNELLY
Judge of the Superior Court

SUPERIOR COURT OF CALIFORNIA, COUNTY OF SACRAMENTO

Gordon D Schaber Courthouse
720 Ninth STREET
Sacramento, CA 95814-1311

SHORT TITLE: ST OF CA DEPT OF FINANCE. ETAL VS. COMMISSION ON ST MANDATES

CLERK'S CERTIFICATE OF SERVICE BY MAIL

**CASE NUMBER:
07CS00355**

I certify that I am not a party to this cause. I certify that a true copy of the attached was mailed following standard court practices in a sealed envelope with postage fully prepaid, addressed as indicated below. The mailing and this certification occurred at Sacramento, California, on 05/30/2008.

Clerk of the Court, by: /s/ C Beebout *CBeebout*, Deputy

Leslie R Lopez
P.O.Box 944255
Sacramento, CA 94244

Camille Shelton
980 Ninth Street # 300
Sacramento, CA 95814

Jack C Woodside
P.O.Box 944255
Sacramento, CA 94244

Lisa Rose
Santa Monica Community College Dist.
1900 Pico Blvd
Santa Monica

Eric Feller
980 9th Street # 300
Commission on State Mandates
Sacramento, CA 95814

Roberta Mason
Lake Tahoe Community College Dist.
One College Dr.
South Lake Tahoe, CA 96150

Additional names and address attached.

Tab 11

Kurokawa, Lisa

From: Kurokawa, Lisa
Sent: Thursday, February 20, 2014 3:29 PM
To: 'jely@elcamino.edu'
Cc: jhigdon@elcamino.edu; 'tbrown@elcamino.edu'; Alexandra Bonezzi (ABonezzi@sco.ca.gov)
Subject: RE: Adjustment to El Camino CCD's Integrated Waste Management Claims for FY 2000-01 and FY 2003-04 through FY 2007-08
Attachments: Offsetting Savings Calculation.xlsx; Narrative of Finding.pdf; Waste Management Annual Report of Diversion (from CalRecycle).pdf; 9-10-2008 Final Staff Analysis.pdf; Parameters and Guidelines.pdf; Fiscal Analysis.pdf

Ms. Ely,

This email is a follow-up to the email I sent you last month regarding the adjustment to the Integrated Waste Management claims filed by the district. The reason I am contacting you is because the State Controller's Office will be adjusting El Camino CCD's Integrated Waste Management (IWM) claims for FY's 2000-01, 2003-04, 2004-05, 2005-06, 2006-07, and 2007-08 by \$207,191. The district contracted with SixTen and Associates to prepare these claims.

We are not adjusting the FY 2001-02 or FY 2002-03 claim because the statute of limitations to initiate an adjustment has expired.

In addition, I have included Mr. Thomas Brown as a cc: on this email because he is identified as the district's recycling coordinator by CalRecycle.

Unreported Offsetting Savings

We are making this adjustment because the district understated the offsetting savings realized as a result of implementing its IWM plan. For the fiscal years in the review period, the district realized savings of \$237,876, yet only reported offsetting savings of \$30,685, resulting in an understatement of \$207,191. Please see the attached "Offsetting Savings Calculation" and the attached "Narrative of Finding" for an explanation of the adjustment. To calculate the offsetting savings realized by the district, we used the "tonnage diverted" that the district reported to CalRecycle in accordance with Public Resource Code section 42926, subsection (b)(1) (as shown on the attached "Waste Management Annual Report of Diversion").

Background regarding the Offsetting Savings Adjustment

Here's some background information regarding the offsetting savings adjustment:

- In 2007, CalRecycle filed a petition for writ of mandate requesting that the Commission on State Mandates (CSM) issue new parameters and guidelines that give full consideration to the cost savings (e.g. avoided landfill disposal fees) that a district realizes as a result of implementing an IWM program. On June 30, 2008, the court ruled that the CSM was required to amend the parameters and guidelines to require districts to identify and offset from their claims, costs savings.
- In the September 10, 2008 CSM's final staff analysis and proposed amendments to the parameters and guidelines (attached - see the 2nd paragraph on page 3/22), the CSM quotes the court ruling that says: "Cost savings may be calculated from the calculations of annual solid waste disposal reduction or diversion that community colleges must annually report to the Board pursuant to PRC section 42926, subdivision (b)(1)." Furthermore, the amended parameters and guidelines apply retroactively to the original period of reimbursement because the court's decision interprets the test claim statutes as a question of law (see the middle of page 6/22).

Financial Summary

For the fiscal years in the review period, the district claimed reimbursement of \$363,721 for the IWM Program. However, because of the offsetting savings adjustment, we have found that \$156,530 is allowable and \$207,191 is unallowable (please see the attached "Fiscal Analysis" for a summary of the claimed, allowable, and unallowable costs by fiscal year). The State has paid the district \$42,203 for FY 2000-01. Allowable costs claimed exceed the amount paid by \$114,327.

Attached Documentation

I have attached the following documentation for you to review:

- Offsetting Savings Calculation
- Narrative of Finding
- Waste Management Annual Report of Diversion (taken directly from CalRecycle's website)
- September 10, 2008 Final Staff Analysis (from the Commission on State Mandates)
- Parameters and Guidelines (See the "Offsetting Savings" section on page 11 of 12)
- Fiscal Analysis (Summary of claimed, allowable, and unallowable costs by fiscal year)

I will attach the IWM Claims for on a separate email because the file size is too large (2 MB).

Telephone Conference to discuss?

At this point, we would like for the district to review this documentation and let us know if you have any questions or concerns. Also, if you are interested, we are willing to have a telephone conference call to discuss this adjustment in more detail. However, if you would prefer to meet in person to discuss this adjustment, we would be OK with coming down as well.

If we don't hear back from the district by **Friday, February 28, 2014**, we will assume that the district has no questions regarding this adjustment and we will proceed with processing a letter report explaining the reason for the adjustment.

Thank you,

Lisa Kurokawa

Audit Manager
State Controller's Office
Division of Audits | Mandated Cost Bureau
(916) 327-3138 - Office | (916) 549-2753 - Work Cell
lkurokawa@sco.ca.gov

CONFIDENTIALITY NOTICE: This communication with its contents as well as any attachments may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

From: Kurokawa, Lisa

Sent: Friday, January 17, 2014 4:13 PM

To: 'jely@elcamino.edu'

Cc: 'dbuerger@elcamino.edu'; Bonezzi, Alexandra L.

Subject: Adjustment to El Camino CCD's Integrated Waste Management Claims for FY 2000-01 and FY 2003-04 through FY 2007-08

Ms. Ely,

My name is Lisa Kurokawa and I'm an Audit Manager with the State Controller's Office, Division of Audits, Mandated Cost Bureau. I am contacting you because the State Controller's Office will be adjusting the district's Integrated Waste

Management Claims for FY 2000-01, and FY 2003-04 through FY 2007-08 because the district understated the savings (e.g. avoided landfill disposal fees) received as a result of implementing the district's IWM Plan.

I will notify you, via email, of the exact adjustment amount later next week. Also, included in this email, will be documentation to support the adjustment.

If you have any questions at this time, please don't hesitate to ask.

Thank you,

Lisa Kurokawa

Audit Manager

State Controller's Office

Division of Audits | Mandated Cost Bureau

(916) 327-3138 - Office | (916) 549-2753 - Work Cell

lkurokawa@sco.ca.gov

CONFIDENTIALITY NOTICE: This communication with its contents as well as any attachments may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

Tab 12

Kurokawa, Lisa

From: Ely, Janice <jely@elcamino.edu>
Sent: Wednesday, March 05, 2014 3:27 PM
To: Kurokawa, Lisa
Cc: Higdon, Jo Ann; Brown, Tom; kbpsixten@aol.com; Yatman, Marie
Subject: RE: Adjustment to El Camino CCD's Integrated Waste Management Claims for FY 2000-01 and FY 2003-04 through FY 2007-08

Hi Lisa,

We have reviewed your office's response to our integrated Waste Management claims.

The El Camino Community College District does not agree with the audit finding or the reduced claim amount, due to the audit methodology used to derive the unallowable costs.

A telephone Exit Conference regarding this audit of the claim is not requested at this time. Your office may proceed with the audit report. The District may then move forward with an appeal .

Best Regards,

Janice Ely

Business Manager

El Camino Community College District

16007 Crenshaw Blvd.

Torrance, CA 90506

310-660-3593, ext. 3160

jely@elcamino.edu

From: LKurokawa@sco.ca.gov [mailto:LKurokawa@sco.ca.gov]

Sent: Monday, March 03, 2014 5:39 PM

To: Ely, Janice

Cc: Higdon, Jo Ann; Brown, Tom

Subject: RE: Adjustment to El Camino CCD's Integrated Waste Management Claims for FY 2000-01 and FY 2003-04 through FY 2007-08

Ms. Ely,

I have not heard back from the district regarding the State Controller's Office adjustment to the district's Integrated Waste Management Claims for FY 2000-01 and FY 2003-04 through FY 2007-08. If the district still has questions regarding this adjustment, I am more than willing to conduct a telephone conference call to answer any questions you may have. Otherwise, we are in the process of preparing a letter report "officially" informing the district of this adjustment. You should receive this letter in the mail next week.

Thank you,

Lisa Kurokawa

Audit Manager

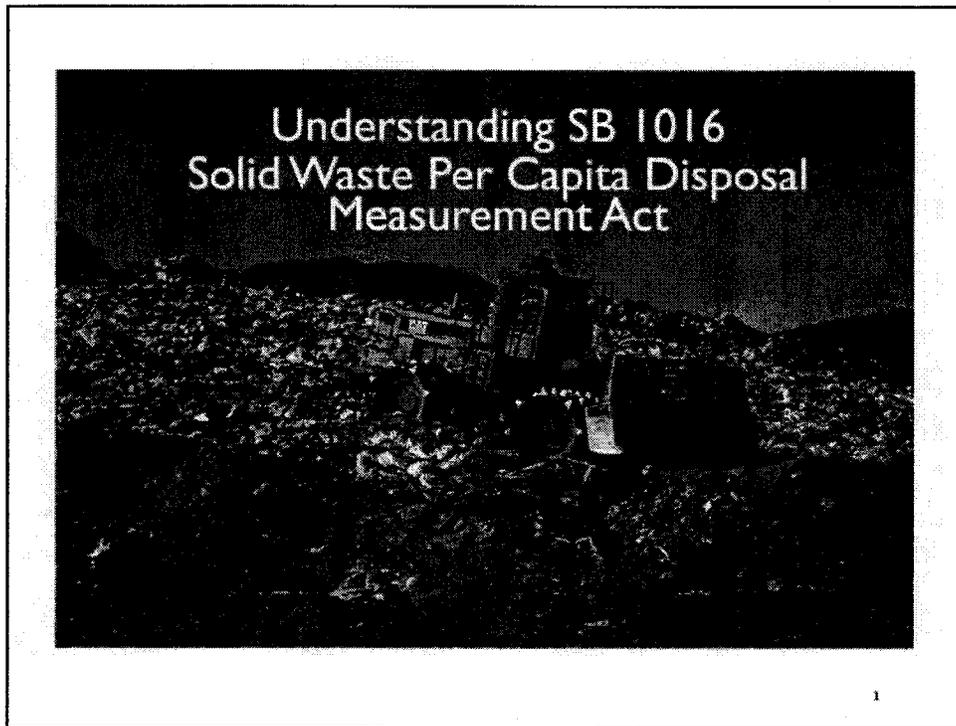
State Controller's Office

Division of Audits | Mandated Cost Bureau

(916) 327-3138 - Office | (916) 549-2753 - Work Cell

lkurokawa@sco.ca.gov

Tab 13



Intro

Hello, and thank you for your interest in this quick overview of The Solid Waste Per Capita Disposal Measurement Act – also known as SB1016. I am _____ of the California Integrated Waste Management Board.

The Integrated Waste Management Act of 1989 (AB 939) was revolutionary legislation that changed the way California managed its trash, its landfills, and most importantly – its resources.

Not only did 939 get California to divert a mandated 50 percent of its waste, it surpassed that goal as California achieved 58 percent diversion in 2007.

But we are far from finished. While the 50 percent target remains unchanged, the passage of SB 1016 will simplify the way jurisdictions measure their waste stream and put more emphasis on successful recycling and diversion program implementation.

[Slide 1]

So how does SB 1016 affect your waste management practices? This presentation will provide a very brief overview that will answer some frequently asked questions about the legislation and will provide resources for additional information.

Source:

<http://www.calrecycle.ca.gov/lgcentral/goalmeasure/Tools/SimplePresen.pdf>

From Diversion...

- ***Diversion Rate:***
 - Complex mathematical calculations and estimates
 - 18-24 months to determine final calculations
 - Focus on 50 percent rather than implementing effective programs

2

The calculation of a jurisdiction's diversion numbers has always played a major role in AB 939.

However, [click] it has long been described as an inefficient, overly complex process – one that takes [click] between 18 and 24 months to complete.

[click] It also improperly places focus on achieving satisfactory numbers rather than implementing successful waste reduction and recycling programs.

[next slide]

...to Disposal

- **Per Capita Disposal Rate:**
 - Simplifies: calculates disposal per person within a jurisdiction
 - Six months to determine final calculations
 - Less “bean counting” and more resources towards program implementation

3

SB 1016 **[click]** simplifies the measurement process – moving away from the complexities of diversion estimates and instead measuring per capita *disposal* - that is, disposal per person within a particular Jurisdiction.

This shift from diversion to disposal provides much more accurate measurements, **[click]** takes less time to calculate – 6 months vs. 18-24 – and allows jurisdictions **[click]** to apply resources toward building successful programs rather than crunching numbers.

[next slide]

How does this Change 50%?

- Old system: 50% or MORE *Diversión* plus program implementation equals success
- New system: 50% or LESS *Disposal* plus program implementation equals success
- Under SB 1016, lower per capita disposal equal less waste

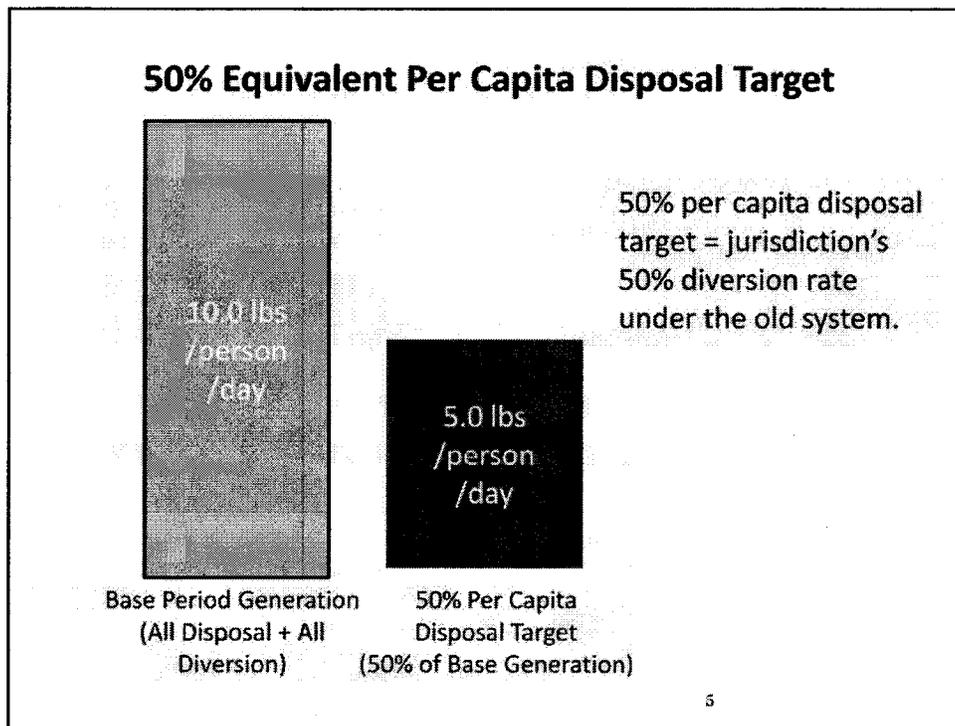
4

This change in measurement does change how we look at the numbers, however the intent remains the same – reducing our waste disposal.

Under the old system, **[click]** if a jurisdiction *diverted* 50 percent of its waste or MORE, and it was fully implementing its recycling and related programs, then it had met its mandate and was moving in the right direction.

Now, under SB 1016, each jurisdiction will have a disposal target that is the equivalent of 50 percent diversion, and that target will be expressed on a *per capita basis*. **[click]** If a jurisdiction *disposes* less than its 50 percent equivalent per capita disposal target AND is implementing its recycling and related programs, it has met the mandate.

You are used to thinking about a diversion rate of *over* 50 percent as being great news! **[click]** But now, you should be thinking that if your per-capita disposal rate is *less than* your target, then that means you're doing a great job with your programs and now that is great news!



Confused? Perhaps this slide will help.

[click] A jurisdiction with a base waste generation rate of 10 pounds per person per day will have a **TARGET [click]** of getting that rate to 5 pounds per person per day, or 50 percent. As you can see, under this new system, a low per capita disposal is a good thing.

In short, the lower the percentage, the less waste a jurisdiction is generating - thus the better it is doing.

Also, an important point to remember **[click]** - if your jurisdiction was at 50 percent diversion under the old system, in most cases, your jurisdiction will remain at 50 percent under the new system—it is just measured in terms of per capita disposal now.

[next slide]

Each Jurisdiction is Unique

- Differing demographics and industrial bases within jurisdictions
- Impossible to compare targets and progress to other jurisdictions

6

Remember that each jurisdiction is unique! **[click]** Each one has its own 50 percent equivalent disposal target, different demographics and industrial bases.

You may be used to comparing your diversion rate with other jurisdictions in the region, but because the per-capita disposal calculation is unique to each jurisdiction, **[click]** it is impossible to compare targets and disposal rates.

Compliance Impacts of SB 1016

- Compliance remains unchanged
- Disposal number is a factor to consider, but does NOT determine compliance
- Evaluation focused on how jurisdictions are implementing their programs
- Technical assistance for struggling programs

7

SB 1016 does not change AB 939's 50 percent requirement—it just measures it differently.

[click] A jurisdiction's compliance is also the same under the new system as it was under the old system. Under both systems, the most important aspect of compliance is program implementation. However, the new system further emphasizes the importance of program implementation.

To evaluate compliance, the Board will look at a jurisdiction's per-capita disposal rates as an indicator of how well its programs are doing to keep or reduce disposal at or below a jurisdiction's unique 50% equivalent disposal target.

[click] But the numbers are simply one of several factors – as opposed to being the primary factor – that the Board uses to determine compliance.

[click] The priority of the Board is to evaluate that a jurisdiction is continuing to implement the programs it chose and is making progress in meeting its target.

If a jurisdiction is struggling to meet its 50 percent target, **[click]** the Board will provide increased technical assistance to help determine why that may be and work with them to make any necessary program modifications.

[next slide]

SB 1016 Recap What Stakeholders Asked For!

- Simplified, accurate and timely
- Maintains 50% requirement
- Emphasis on program implementation instead of number crunching
- Increase CIWMB staff field presence to provide technical assistance

8

SB 1016 was developed - in response to recommendations from you and the CIWMB – **[click]** to create a measurement system that is less complex, more accurate, and more timely than it has been in the past.

[click]

The shift to a per capita disposal system with **[click]** continuing emphasis on successful program implementation, **[click]** as well as an increase in technical assistance to jurisdictions, is the next step to improving waste management practices in California.

It creates a clearer picture of where we stand in our waste reduction efforts - but most importantly, SB 1016 allows us to better see where improvements are needed and to address those areas.

Contacts:

Kaoru Cruz, CIWMB
(916) 341-6249
kcruz@ciwmb.ca.gov

Keir Furey, CIWMB
(916) 341-6622
kfurey@ciwmb.ca.gov

Debra Kustic, CIWMB
(916) 341-6207
dkustic@ciwmb.ca.gov

9

I'm sure you have plenty of questions regarding the finer points of SB 1016 and the Board has a number of staff available to provide any additional information and expertise you might need regarding this important piece of legislation. **[click]** Please do not hesitate to contact them if you have any questions.

[Closing]

It is my hope that you have found this brief introduction to SB 1016 useful and informative. California is a global leader in environmental protection, and it is our work here at the State and Local levels that is so vital to that success.

We at the Board thank you for your efforts thus far, and we look forward to continued success working with you

Thank you very much for your time.

Tab 14

El Camino Community College District
 Legislatively Mandated Integrated Waste Management Program
 Percentage of Composted Material to Total Tonnage Diverted
 Review Period: July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008

Diverted Materials	Calendar Year							Average
	2000	2001	2003	2004	2005	2006	2007	
On-site composting/mulching	Tab 6, page 3 -	Tab 6, page 6 4.00	Tab 6, page 10 4.85	Tab 6, page 13 17.25	Tab 6, page 16 14.75	Tab 6, page 19 52.75	Tab 6, page 22 31.50	
Xeriscaping / grasscycling	130.00	195.00	195.00	195.00	195.00	188.50	189.00	
Total composted materials (A)	<u>130.00</u>	<u>199.00</u>	<u>199.85</u>	<u>212.25</u>	<u>209.75</u>	<u>241.25</u>	<u>220.50</u>	1,412.60
Total tonnage diverted (B)	206.38	248.04	1,869.69	783.70	2,087.19	989.65	1,184.16	7,368.81
Percentage of composted material to total tonnage diverted (A / B)	<u>63%</u>	<u>80%</u>	<u>11%</u>	<u>27%</u>	<u>10%</u>	<u>24%</u>	<u>19%</u>	<u>19%</u>

Tab 15

El Camino Community College District
 Legislatively Mandated Integrated Waste Management Program
 Summary of "Composting" Direct Costs Claimed by the District
 Review Period: July 1, 2000, through June 30, 2001; and July 1, 2003, through June 30, 2008

Reimbursable Component - Diversion and Maintenance of Approved Level of Reduction				
Fiscal Year	Activity	Employee Classification	Exhibit D	Salaries & Benefits Claimed
2000-01	Composting	Groundskeeper/Gardener II	174/219	\$ 3,197.04
2003-04	Composting	Groundskeeper/Gardener II	181/219	4,499.88
2004-05	Composting	Groundskeeper/Gardener II	188/219	4,792.92
2005-06	Composting	Grounds Keeper II	196/219	10,529.72
2006-07	Composting	Grounds Keeper	203/219	10,666.40
2007-08	Composting	Groundskeeper/Gardener II	210/219	11,550.80
				<u>\$ 45,236.76</u>

Tab 16



State Agency Waste Management: Annual Report Diversion Programs to Report

In each reporting year, state agencies must select which diversion programs to report, and describe how programs are implemented. This list of materials and program activities is offered to help state agencies prepare for the annual report.

Recycling

Recycling is the practice of collecting and diverting materials from the waste stream for remanufacturing into new products, such as recycled-content paper. The programs listed reflect this practice.

The annual report will ask you to identify the materials that are collected for recycling at your facility/facilities and provide details describing your recycling activities.

- ➔ Beverage containers
- ➔ Glass Plastics (#3-7)
- ➔ Carpet
- ➔ Cardboard
- ➔ Newspaper
- ➔ Office paper (white)
- ➔ Office paper (mixed)
- ➔ Confidential shredded paper
- ➔ Copier/toner cartridges
- ➔ Scrap metal
- ➔ Wood waste
- ➔ Textiles
- ➔ Ash Sludge (sewage/industrial)
- ➔ Tires
- ➔ White goods
- ➔ Construction materials/debris
- ➔ Rendering
- ➔ Other
- ➔ None

Information About Hazardous Waste Materials:

These following materials are deemed as hazardous, and cannot be disposed in a landfill. Proper handling is required and does not count as diversion. These hazardous materials are regulated by the California Department of Toxic Substances Control. Please see the Department's website for their disposal guidelines.



- 
- Universal Waste - radios, stereo equipment, printers, VCR/DVD players, calculators, cell phones, telephones, answering machines, microwave ovens, cathode ray tubes, cathode ray glass, all types of batteries, lamps (compact fluorescent lightbulbs, commercial fluorescent lights), mercury containing equipment, non-empty aerosol cans (containing propane, butane pesticides), and other common electronic devices.
 - Electronic Waste - common electronic devices that are identified as hazardous waste, such as computers and Central Processing Units (CPUs), laptops, monitors and televisions, etc.
 - Additional hazardous wastes should be properly managed: antifreeze, asbestos, paint, treated wood, used oil, etc.

Organics Recycling

Programs that increase diversion of organic materials from landfill disposal for beneficial uses such as compost, mulch, and energy production.

The annual report will ask you to identify the organic materials, how they are diverted by your facility/facilities, and provide details describing your organics recycling programs.

- Xeriscaping (climate appropriate landscaping)
- Grasscycling
- Green Waste - On-site composting and mulching
- Green Waste - Self-haul
- Green Waste - Commercial pickup
- Food scraps - On-site composting and mulching
- Food scraps - Self-haul
- Food scraps - Commercial pickup
- Other

Material Exchange

Programs that promote the exchange and reuse of unwanted or surplus materials. The reuse of materials/products results in the conservation of energy, raw resources, landfill space, and the reduction of green house gas emissions, purchasing costs, and disposal costs.

The annual report will ask you to identify your agency/facility's efforts to donate or exchanges materials, supplies, equipment, etc., and provide details describing your material exchange activities.

- Nonprofit/school donations
- Internal property reutilizations
- State surplus (accepted by DGS)
- Used book exchange/buy backs
- Employee supplies exchange
- Other

Waste Prevention/Re-use

Programs in this section support (a) Waste Prevention: actions or choices that reduce waste, and prevent the generation of waste in the first place; and (b) Re-use: using an object or material again, either for its original purpose or for a similar purpose, without significantly altering the physical form of the object or material.

The annual report will ask you to select the common waste prevention and reuse activities implemented at your facility/facilities, and provide details describing your waste prevention and re-use programs.

- Paper forms reduction - online forms
- Bulletin boards
- Remanufactured toner cartridges
- Retreaded/Recapped tires
- Washable/Reusable cups, service ware
- Reusable boxes
- Reusable pallets
- Reusable slip sheets
- Electronic document storage
- Intranet
- Reuse of office furniture, equipment & supplies
- Reuse of packing materials
- Reuse of construction/remodeling materials
- Double-sided copies
- Email vs. paper memos
- Food Donation
- Electric air hand-dryers
- Remanufactured equipment
- Rags made from waste cloth or reusable rags
- Preventative maintenance
- Used vehicle parts
- Used Tires
- Other
- None

Green Procurement

Programs that promote green purchasing practices, including the purchase of goods and materials that are made from recycled or less harmful ingredients such as, post-consumer recycled content copy paper or less toxic cleaning products. [View sample policies](#) and the [Department of General Services Buying Green website](#).

The annual report will ask you to identify how your agency is closing the recycling loop (such as buying post-consumer recycled content products), and provide details describing your procurement programs/policies and the types of green products your agency is procuring. [View SABRC Report](#)

- Recycled Content Product (RCP) procurement policy
- Environmentally Preferable Purchasing (EPP) procurement policy
- Staff procurement training regarding RCP/EPP practices
- RCP/EPP language included in procurement contracts for products and materials
- Other green procurement activities

Training and Education

Programs to reduce trash, re-use, recycle, compost, and to buy green products are more effective when employees are aware, involved and motivated. How does your agency train and educate employees, and non-employees (if applicable) regarding existing waste management and recycling programs?

The annual report will ask you to identify how your agency trains and educates employees, and non-employees (if applicable) regarding efforts to reduce waste, reuse, recycle, compost, and buy green products, and explain how you also educate your suppliers, customers, and/or your community about your efforts to reduce, reuse, recycle, compost, and buy recycled products.

- ➔ Web page (intranet or internet)
- ➔ Signage (signs, posters, including labels for recycling bins)
- ➔ Brochures, flyers, newsletters, publications, newspaper articles/ads
- ➔ Office recycling guide, fact sheets
- ➔ New employee package
- ➔ Outreach (internal/external) e.g. environmental fairs
- ➔ Seminars, workshops, special speakers
- ➔ Employee incentives, competitions/prizes
- ➔ Awards program
- ➔ Press releases
- ➔ Employee training
- ➔ Waste audits, waste evaluations/surveys
- ➔ Special recycling/reuse events
- ➔ Other

Please contact your CalRecycle local assistance representative for individual assistance.

Last updated: August 31, 2012

State Agency Waste Management Programs, <http://www.calrecycle.ca.gov/StateAgency/>

Recycling Coordinator: SARC@calrecycle.ca.gov, (916) 341-6199

Buy Recycled Campaign: BuyRecycled@calrecycle.ca.gov, (916) 341-6199

[Conditions of Use](#) | [Privacy Policy](#)

©1995, 2015 California Department of Resources Recycling and Recovery (CalRecycle). All rights reserved.

Tab 17



LINDA S. ADAMS
SECRETARY FOR ENVIRONMENTAL
PROTECTION

CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD



ARNOLD SCHWARZENEGGER
GOVERNOR

1001 I STREET, SACRAMENTO, CALIFORNIA 95814 • P.O. BOX 4025, SACRAMENTO, CALIFORNIA 95812-4025
(916) 341-6000 • WWW.CIWMB.CA.GOV

MARGO REID BROWN
CHAIR
MBROWN@CIWMB.CA.GOV
(916) 341-6051

SHEILA JAMES KUEHL
SKUEHL@CIWMB.CA.GOV
(916) 341-6039

JOHN LAIRD
JLAIRD@CIWMB.CA.GOV
(916) 341-6010

CAROLE MIGDEN
CMIGDEN@CIWMB.CA.GOV
(916) 341-6024

ROSALIE MULÉ
RMULE@CIWMB.CA.GOV
(916) 341-6016



September 21, 2009

Paula Higashi
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95864

Re: **Development Of Revised Statewide Cost Estimate**
Request to Amend Parameters and Guidelines
Integrated Waste Management Board 05-PGA-16
Public Resources Code Sections 40148, 40196.3, 42920-42928
Public Contract Code Sections 12167 and 12167.1
Statutes 1999, Chapter 764; Statutes 1992, Chapter 1116
State Agency Model Integrated Waste Management Plan (February 2000)

Dear Ms. Higashi:

You have requested a "revised estimate of avoided disposal costs and sales of recyclable materials, based on the information reported to the CIWMB by the 45 claimant districts" for use in developing an accurate revised statewide cost estimate. Compiling this information required a significant effort on the part of a number of our staff and I wanted to express our appreciation for the additional time you have allowed us to respond.

Enclosed you will find summary spreadsheets containing information on each district to the extent it was available for the years involved with this claim. These summary sheets were built from a number of other spreadsheets detailing disposal reduction amounts for waste, and recovered materials by types, such as glass, paper, etc. I have only enclosed the summary sheets in hard copy due to the large amount of paper involved and the inability to fit much of the information on one page at a time. I will be separately e-mailing those documents to you so that your staff may review them in a more readily useable format. For those parties that are also receiving a copy of this letter, if you would like me to e-mail these additional documents to you, please send your e-mail address with a request to me at eblock@ciwmb.ca.gov.

There are several things I must note about the enclosed information. We could not provide information about the years 1999 and 2000 because plans were first coming in during that period and community colleges were not yet reporting their results. Starting in 2001, the data is based on a calendar year, not a fiscal year, as that is the way in which the information was reported to us. We have not provided 2008 data as we have not received and reviewed all of that information yet. Districts do not report their reduced disposal costs or sales of recyclable materials per se, they report their reduction in disposal and the amounts of recyclable materials they have recovered. We then took that data and used average estimated rates for disposal costs and sale of recyclable commodities for the years involved to develop monetary estimates.

Finally, you will notice that despite some significant offsets and available revenue, some community college districts still show a cost for implementation. I want to make clear that it is the CIWMB's position that these claim amounts are still inaccurate – the amounts claimed far exceed

1

September 21, 2009
Paula Higashi
Page 2

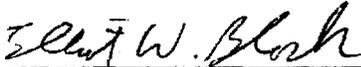
reasonable costs for the programs implemented, particularly when compared to other similar costs from other claimants. While the CIWMB understands that a more detailed level of claim review will occur at a later date, we still believe that the Commission should not include claims that are inaccurate on their face in the calculations of estimated statewide costs.

Once you have had a chance to review this information, you will see that most of the claimants have neglected to provide information to you on offsets and revenues that they reported to us as part of their annual reports. As we have previously indicated, we believe once these numbers are factored in, and other inaccuracies are corrected – the claimants will in fact be owed nothing from the state because the programs that they were required to institute saved them money, rather than costing money.

I realize there is a lot of detail in the information provided and e-mailed separately. Please feel free to let me know if you would like to meet with our staff to obtain any additional information or explanations on how this data was derived. I can be reached at 916-341-6080 if you would like to make arrangements to discuss this further. Thank you for your consideration.

I certify, under penalty of perjury, that I am an authorized representative of the California Integrated Waste Management Board and that the statements made in this document are true and correct to the best of my personal knowledge and belief.

Executed this 21st day of September, 2009 in Sacramento, California, by:



Elliot Block
Chief Counsel
California Integrated Waste Management Board

(2)

PROOF OF SERVICE

Development Of Revised Statewide Cost Estimate
Integrated Waste Management Board 05-PGA-16

I, the undersigned, declare as follows:

I am employed in the County of Sacramento, State of California, I am 18 years of age or older and not a party to the within-entitled cause; my business address is 1001 I Street, 23rd floor, Sacramento, California, 95814.

On September 21, 2009, I served the attached Letter With Enclosures Regarding The Development Of Revised Statewide Cost Estimate to the Commission on State Mandates and by placing a true copy thereof to the Commission and to all of those listed on the attached mailing list enclosed in a sealed envelope with postage thereon fully prepaid in the U. S. Mail at Sacramento, California, in the normal pickup location at 1001 I Street, 23rd floor, for Interagency Mail Service, addressed as follows:

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 September 21, 2009 at Sacramento, California.

Alvin Bell

Carol Bingham
California Department of Education (E-08)
Fiscal Policy Division
1430 N Street, Suite 5602
Sacramento, CA 95814

Steve Shields
Shields Consulting Group, Inc.
1536 36th Street
Sacramento, CA 95816

Robert Miyashiro
Education Mandated Cost Network
1121 L Street, Suite 1060
Sacramento, CA 95814

Harmeet Barkschat
Mandate Resource Services
5325 Elkhorn Blvd., #307
Sacramento, CA 95842

Susan Geanacou
Department of Finance (A-15)
915 L Street, Suite 1190
Sacramento, CA 95814

Allan Burdick
MAXIMUS
4320 Auburn Blvd., Suite 2000
Sacramento, CA 95841

Steve Smith
Steve Smith Enterprises, Inc.
2200 Sunrise Blvd., Suite 220
Sacramento, CA 95670

 Keith B. Petersen
SixTen & Associates
3841 North Freeway Blvd., Suite 170
Sacramento, CA 95834

Beth Hunter
Centration, Inc.
8570 Utica Ave., Suite 100
Rancho Cucamonga, CA 91730

Jim Spano
State Controller's Office (B-08)
Division of Audits
300 Capitol Mall, Suite 518
Sacramento, CA 95814

Cheryl Miller
CLM Financial Consultants, Inc.
1241 North Fairvale Avenue
Covina, CA 91722

Donna Ferebee
Department of Finance
915 L Street, 11th Floor
Sacramento, CA 95814

Erik Skinner
California Community Colleges
Chancellor's Office (G-01)
1102 Q Street, Suite 300
Sacramento, CA 95814-6549

Ginny Brummels
State Controller's Office (B-08)
Division of Accounting & Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Sandy Reynolds
Reynolds Consulting Group
P.O. Box 894059
Temecula, CA 92589

Jeannie Oropeza
Department of Finance
Education Systems Unit
915 L Street, 7th Floor
Sacramento, CA 95814

Douglas R. Brinkley
State Center Community College District
1525 EAST Weldon
Fresno, CA 93704-6398

Jolene Tollenaar
MGT of America
455 Capitol Mall, Suite 600
Sacramento, CA 95814

Michael Johnston
Clovis Unified School District
1450 Herndon Ave.
Clovis, CA 93611-0599

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Allan Hancock CCD								
Allan Hancock College								
	\$ (13,459.07)	\$ (48,899.21)	\$ (1,185.78)	\$ (8,674.97)	\$ (24,695.78)	\$ (38.54)	\$ (37,252.08)	\$ (134,205.44)
Butte CCD								
Butte College								
	\$ (143,534.70)	\$ (43,154.69)	\$ (46,261.79)	\$ (49,695.92)	\$ (55,239.65)	\$ (62,209.06)	\$ (50,768.13)	\$ (450,863.94)
Cabrillo CCD								
Cabrillo College								
	\$ (14,118.44)	\$ (17,179.18)	\$ (22,818.54)	\$ (18,143.93)	\$ (15,381.47)	\$ (5,411.70)	\$ (25,913.23)	\$ (118,966.49)
Chabot-Las Positas CCD								
Chabot College								
Las Positas College								
	\$ 80,384.42	\$ 81,333.13	\$ 96,103.70	\$ 116,858.89	\$ 159,153.07	\$ 37,557.42	\$ 27,527.32	\$ 598,917.94
Citrus CCD								
Citrus College								
	\$ (60,776.76)	\$ (26,665.64)	\$ (24,284.47)	\$ (2,624.48)	\$ (11,795.19)	\$ (132,644.25)	\$ (83,666.70)	\$ (342,457.49)
Coast CCD								
Coastline Community College								
Golden West College								
Orange Coast College								
	\$ (86,379.58)	\$ (30,046.73)	\$ 149.92	\$ (29,469.60)	\$ 21,164.81	\$ (49,415.73)	\$ (148,200.90)	\$ (322,197.80)
Sequoias CCD								
College of the Sequoias								
	\$ (10,834.92)	\$ (10,310.03)	\$ (20,686.69)	\$ (22,958.41)	\$ (28,017.19)	\$ (33,123.41)	\$ (42,730.48)	\$ (168,661.12)
Contra Costa CCD								

5

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Contra Costa College								
Diablo Valley College								
Los Medanos College								
	\$ (9,721.43)	\$ (17,093.76)	\$ (21,268.27)	\$ (34,617.79)	\$ (38,088.70)	\$ (44,388.20)	\$ (93,161.02)	\$ (258,339.18)
El Camino CCD								
El Camino College								
Compton Community Educational Center								
	\$ 31,005.91	\$ 14,677.70	\$ 3,983.50	\$ 13,877.75	\$ (46,510.53)	\$ 8,980.07	\$ (8,815.19)	\$ 17,199.21
Foothill-DeAnza CCD								
DeAnza College								
Foothill College								
	\$ (76,543.42)	\$ (314,355.47)	\$ (108,315.26)	\$ (110,536.86)	\$ (236,092.97)	\$ (181,090.89)	\$ (153,776.91)	\$ (1,180,711.77)
Gavilan Joint CCD								
Gavilan College								
	\$ 63,323.67	\$ 62,091.56	\$ 36,358.77	\$ 45,610.46	\$ 43,765.48	\$ (408,713.79)	\$ 38,836.07	\$ (118,727.79)
Glendale CCD								
Glendale Community College								
	\$ (34,513.22)	\$ 18,688.38	\$ 72,574.80	\$ 46,948.46	\$ 56,408.12	\$ 54,814.00	\$ 80,453.34	\$ 295,373.88
Grossmont-Cuyamaca CCD								
Cuyamaca College								
Grossmont College								
	\$ (137,664.73)	\$ 39,437.16	\$ 39,263.89	\$ (115,710.42)	\$ (721,030.27)	\$ 116,609.81	\$ (597.11)	\$ (779,691.67)
Hartnell CCD								
Hartnell Community College								
	\$ 30,209.01	\$ 43,437.20	\$ 18,598.88	\$ (12,568.36)	\$ 5,597.45	\$ (20,014.70)	\$ (84,752.35)	\$ (19,492.87)

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Lassen CCD								
Lassen College								
	\$ (10,880.06)	\$ (15,900.70)	\$ (9,691.47)	\$ (15,708.67)	\$ (13,755.67)	\$ (18,911.66)	\$ (23,146.91)	\$ (107,995.14)
Long Beach CCD								
Long Beach City College								
	\$ 11,682.69	\$ 16,676.15	\$ 12,275.70	\$ (101,090.71)	\$ 10,735.82	\$ (16,139.13)	\$ (10,663.06)	\$ (76,522.54)
Los Rios CCD								
American River College								
Cosumnes River College								
Folsom Lake College								
Sacramento City College								
	\$ (32,892.88)	\$ (93,854.42)	\$ (66,912.90)	\$ (96,455.32)	\$ (1,231,937.81)	\$ (19,344.10)	\$ (37,187.40)	\$ (1,578,584.82)
Marin CCD								
College of Marin								
	\$ (13,631.22)	\$ (10,468.62)	\$ (1,086.09)	\$ 8,419.85	\$ 9,879.65	\$ 4,744.82	\$ (19,837.14)	\$ (21,978.75)
Merced CCD								
Merced College								
	\$ (208,871.37)	\$ 12,812.47	\$ 15,089.74	\$ 6,851.73	\$ 4,494.98	\$ 35,310.27	\$ 34,030.21	\$ (100,281.96)
MiraCosta CCD								
MiraCosta College								
	\$ (7,547.86)	\$ (10,795.92)	\$ (38,401.45)	\$ (16,505.89)	\$ (55,895.14)	\$ (77,153.72)	\$ (41,286.71)	\$ (247,586.68)
Monterey CCD								
Monterey Peninsula College								
	\$ (12,928.87)	\$ (18,782.43)	\$ (20,194.80)	\$ (28,059.36)	\$ (25,043.13)	\$ (29,633.94)	\$ (18,153.85)	\$ (152,796.37)

8

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Mt. San Antonio CCD								
Mt. San Antonio College	\$ 3,452.14	\$ (22,145.81)	\$ 5,517.39	\$ (8,624.39)	\$ 23,867.20	\$ 38,421.14	\$ 34,257.98	\$ 74,745.65
North Orange Cty CCD								
Cypress College								
Fullerton College	\$ (3,105.41)	\$ (80,224.30)	\$ (129,370.31)	\$ (134,735.18)	\$ (193,425.60)	\$ (249,952.05)	\$ (34,409.44)	\$ (825,222.29)
Palo Verde CCD								
Palo Verde College	\$ 71,930.00	\$ 58,605.46	\$ 56,129.09	\$ 59,374.79	\$ 65,689.95	\$ 63,553.71	\$ 26,730.81	\$ 402,013.80
Palomar CCD								
Palomar College	\$ 65,958.21	\$ 72,504.57	\$ 101,216.85	\$ 58,994.82	\$ 40,096.59	\$ 40,897.25	\$ 65,760.78	\$ 445,429.07
Pasadena CCD								
Pasadena City College	\$ 164,564.73	\$ 238,657.67	\$ 256,456.32	\$ 235,830.32	\$ 245,767.58	\$ 14,930.51	\$ 270,023.24	\$ 1,426,230.37
Rancho Santiago CCD								
Santa Ana College	\$ 58,373.70	\$ 49,973.24	\$ 54,125.17	\$ 115,919.38	\$ 67,374.86	\$ 141,308.96	\$ 60,312.53	\$ 547,387.84
Santiago Canyon College								
Redwoods CCD								
College of the Redwoods	\$ (2,801.78)	\$ 31,802.33	\$ 33,184.43	\$ 33,788.47	\$ 31,796.19	\$ 6,146.67	\$ (79,700.05)	\$ 54,216.27
San Bernardino CCD								
Crafton Hills College								

9

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
San Bernardino Valley College	\$ (3,452.57)	\$ (10,621.38)	\$ (28,228.29)	\$ (19,861.75)	\$ (239,409.28)	\$ (322,864.10)	\$ (995,388.02)	\$ (1,619,825.40)
San Joaquin Delta CCD								
San Joaquin Delta College	\$ (22,828.64)	\$ (16,462.40)	\$ (28,689.47)	\$ (38,053.60)	\$ (42,871.30)	\$ (38,021.93)	\$ 19,183.93	\$ (167,743.42)
San Jose CCD								
Evergreen Valley College								
San Jose City College	\$ (10,767.02)	\$ 191,233.96	\$ 238,555.16	\$ 256,890.84	\$ 286,824.48	\$ 192,184.29	\$ 374,162.79	\$ 1,529,084.50
San Luis Obispo CCD								
Cuesta College	\$ (23,187.77)	\$ (17,819.63)	\$ (19,530.76)	\$ (18,509.76)	\$ (20,925.33)	\$ 37,492.56	\$ 38,224.33	\$ (24,256.35)
San Mateo Co CCD								
College of San Mateo								
Skyline College	\$ (29,194.91)	\$ (9,486.68)	\$ (11,855.60)	\$ (128,527.81)	\$ (4,882.60)	\$ (97,026.52)	\$ (89,080.30)	\$ (370,054.41)
Santa Clarita CCD								
College of the Canyons	\$ (10,541.53)	\$ (14,971.73)	\$ (23,555.53)	\$ (27,139.81)	\$ (31,272.84)	\$ (40,175.65)	\$ (52,109.34)	\$ (199,766.43)
Santa Monica CCD								
Santa Monica College	\$ (970,517.06)	\$ (24,520.06)	\$ (128,695.11)	\$ (270,723.06)	\$ (205,658.62)	\$ (400,814.98)	\$ (185,388.10)	\$ (2,186,316.99)
Shasta Tehama CCD								
Shasta College	\$ (8,132.25)	\$ (21,651.17)	\$ (15,267.68)	\$ (66,984.34)	\$ (25,203.34)	\$ (8,982.40)	\$ (17,649.48)	\$ (163,870.65)

10

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
Sierra Joint CCD								
Sierra College	\$ 15,932.10	\$ 19,408.44	\$ 3,580.84	\$ (8,663.27)	\$ (11,695.66)	\$ (10,453.94)	\$ (11,149.13)	\$ (3,040.62)
Siskiyou CCD								
College of the Siskiyou	\$ 7,292.15	\$ (4,206.06)	\$ 20,877.40	\$ 4,816.74	\$ 12,846.77	\$ (17,859.70)	\$ (18,158.82)	\$ 5,608.47
Solano Co CCD								
Solano Community College	\$ (5,346.21)	\$ (122,573.58)	\$ (13,171.70)	\$ (18,882.42)	\$ (15,244.51)	\$ (40,396.03)	\$ (28,572.29)	\$ (244,186.73)
State Center CCD								
Fresno City College								
Reedley College	\$ (3,269.73)	\$ (1,709.91)	\$ (2,020.77)	\$ (14,798.60)	\$ (14,351.89)	\$ (8,247.29)	\$ (21,339.27)	\$ (65,737.47)
Victor Valley CCD								
Victor Valley College	\$ 36,238.51	\$ 53,336.44	\$ 56,722.89	\$ 53,200.88	\$ 55,662.05	\$ 17,841.05	\$ 10,432.65	\$ 283,434.46
West Kern CCD								
Taft College	\$ 3,941.58	\$ 8,389.09	\$ 7,629.30	\$ 5,452.23	\$ 8,117.72	\$ 10,136.37	\$ (10,150.87)	\$ 33,515.41
West Valley-Mission CCD								
Mission College	\$ (12,760.67)	\$ (5,787.41)	\$ (12,321.50)	\$ (15,665.07)	\$ (16,507.43)	\$ (7,764.51)	\$ (27,755.78)	\$ (98,562.37)
Yosemite CCD								
West Valley College								

11

District / College	Total claimed - (offsets + avoided disposal) for 2001	Total claimed - (offsets + avoided disposal) for 2002	Total claimed - (offsets + avoided disposal) for 2003	Total claimed - (offsets + avoided disposal) for 2004	Total claimed - (offsets + avoided disposal) for 2005	Total claimed - (offsets + avoided disposal) for 2006	Total claimed - (offsets + avoided disposal) for 2007	Grand Total For All Years
	\$ (105,973.59)	\$ (91,365.78)	\$ (106,050.59)	\$ (96,710.98)	\$ (39,130.58)	\$ (123,975.15)	\$ (117,158.48)	\$ (680,365.15)
Yuba CCD								
Yuba College	\$ (12,880.59)	\$ (21,586.25)	\$ (21,248.02)	\$ (41,669.46)	\$ (182,486.12)	\$ (56,694.98)	\$ (26,149.84)	\$ (362,715.27)
GRAND TOTAL	\$ (1,454,769.47)	\$ (109,573.99)	\$ 207,280.89	\$ (509,534.59)	\$ (2,397,305.81)	\$ (1,700,533.15)	\$ (1,514,132.40)	\$ (7,478,568.53)

15

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Allan Hancock CCD	\$ 12,898.44	\$ 58,686.19	\$ 15,678.90	\$ 19,224.60	\$ 34,251.75	\$ 23,809.60	\$ 46,574.99	
Allan Hancock College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 12,898.44	\$ 58,686.19	\$ 15,678.90	\$ 19,224.60	\$ 34,251.75	\$ 23,809.60	\$ 46,574.99	\$ 211,124.46
Butte CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Butte College	\$ 140,510.89	\$ 39,841.26	\$ 40,434.55	\$ 42,795.27	\$ 43,669.47	\$ 50,620.70	\$ 53,343.85	
	\$ 140,510.89	\$ 39,841.26	\$ 40,434.55	\$ 42,795.27	\$ 43,669.47	\$ 50,620.70	\$ 53,343.85	\$ 411,215.98
Cabrillo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cabrillo College	\$ 7,433.75	\$ 8,477.52	\$ 15,803.75	\$ 9,953.09	\$ 9,086.22	\$ 11,676.64	\$ 12,300.96	
	\$ 7,433.75	\$ 8,477.52	\$ 15,803.75	\$ 9,953.09	\$ 9,086.22	\$ 11,676.64	\$ 12,300.96	\$ 74,731.93
Chabot-Las Positas CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Chabot College	\$ 15,935.18	\$ 15,412.04	\$ 16,278.86	\$ 16,336.18	\$ 14,594.19	\$ 24,228.20	\$ 56,415.17	
Las Positas College	\$ 4,570.58	\$ 4,864.87	\$ 6,062.22	\$ 7,380.48	\$ 5,100.42	\$ 18,082.60	\$ 7,608.97	
	\$ 20,505.77	\$ 20,276.90	\$ 22,341.08	\$ 23,716.67	\$ 19,694.61	\$ 42,310.80	\$ 64,024.14	\$ 212,869.96
Citrus CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Citrus College	\$ 77,880.02	\$ 43,047.73	\$ 38,148.88	\$ 17,523.78	\$ 23,800.18	\$ 175,911.77	\$ 150,622.33	
	\$ 77,880.02	\$ 43,047.73	\$ 38,148.88	\$ 17,523.78	\$ 23,800.18	\$ 175,911.77	\$ 150,622.33	\$ 526,934.69
Coast CCD	\$ 3,042.20	\$ 3,616.64	\$ 3,347.11	\$ 5,758.77	\$ 7,845.36	\$ 5,196.71	\$ 6,346.58	
Coastline Community College	\$ 3,640.46	\$ 3,657.04	\$ 5,851.55	\$ 5,185.05	\$ 8,134.50	\$ 13,262.49	\$ 6,673.21	
Golden West College	\$ 16,646.02	\$ 17,077.38	\$ 21,101.90	\$ 40,968.67	\$ 28,081.95	\$ 84,803.21	\$ 34,882.86	
Orange Coast College	\$ 54,714.91	\$ 27,944.44	\$ 41,899.10	\$ 54,368.14	\$ 46,801.17	\$ 77,922.16	\$ 187,207.44	
	\$ 78,043.60	\$ 52,295.49	\$ 72,199.65	\$ 106,280.63	\$ 90,862.98	\$ 181,184.57	\$ 235,110.09	\$ 815,977.01
Sequoias CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of the Sequoias	\$ 11,390.07	\$ 12,326.74	\$ 12,503.79	\$ 12,774.65	\$ 16,048.50	\$ 18,763.40	\$ 19,835.20	
	\$ 11,390.07	\$ 12,326.74	\$ 12,503.79	\$ 12,774.65	\$ 16,048.50	\$ 18,763.40	\$ 19,835.20	\$ 103,642.34
Contra Costa CCD	\$ 462.15	\$ 453.93	\$ 750.96	\$ 593.59	\$ 649.35	\$ 616.40	\$ 618.63	
Contra Costa College	\$ 2,216.15	\$ 3,121.47	\$ 3,319.86	\$ 5,755.32	\$ 5,495.10	\$ 6,517.74	\$ 21,320.39	
Diablo Valley College	\$ 4,779.10	\$ 6,584.75	\$ 7,775.55	\$ 9,545.45	\$ 8,788.65	\$ 8,864.20	\$ 34,707.68	

13



District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Los Medanos College	\$ 2,241.62	\$ 3,023.81	\$ 3,577.11	\$ 6,045.39	\$ 5,967.00	\$ 5,416.50	\$ 23,793.91	
	\$ 9,699.03	\$ 13,183.97	\$ 15,423.48	\$ 21,939.74	\$ 20,900.10	\$ 21,414.84	\$ 80,440.61	\$ 183,001.76
El Camino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
El Camino College	\$ 9,026.18	\$ 14,298.00	\$ 68,860.68	\$ 30,109.75	\$ 81,400.41	\$ 45,523.90	\$ 58,023.60	
Compton Community Educational Center	\$ -	\$ 12,205.93	\$ 18,442.99	\$ -	\$ 5,296.20	\$ 6,459.92	\$ 4,975.95	
	\$ 9,026.18	\$ 26,503.93	\$ 87,303.67	\$ 30,109.75	\$ 86,696.61	\$ 51,983.82	\$ 62,999.55	\$ 354,623.51
Foothill-DeAnza CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DeAnza College	\$ 32,354.35	\$ 53,028.84	\$ 60,438.03	\$ 54,560.24	\$ 29,246.10	\$ 46,469.20	\$ 34,848.80	
Foothill College	\$ 29,888.93	\$ 239,980.72	\$ 21,240.23	\$ 25,622.30	\$ 177,391.50	\$ 96,991.00	\$ 48,637.40	
	\$ 62,243.28	\$ 293,009.55	\$ 81,678.26	\$ 80,182.54	\$ 206,637.60	\$ 143,460.20	\$ 83,486.20	\$ 950,697.63
Gavilan Joint CCD	\$ 4,395.91	\$ 962.12	\$ 22,934.04	\$ 9,977.67	\$ 13,724.10	\$ 462,088.40	\$ 12,725.30	
Gavilan College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 4,395.91	\$ 962.12	\$ 22,934.04	\$ 9,977.67	\$ 13,724.10	\$ 462,088.40	\$ 12,725.30	\$ 526,807.55
Glendale CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Glendale Community College	\$ 67,633.54	\$ 24,092.11	\$ 20,052.83	\$ 18,820.04	\$ 19,254.69	\$ 20,434.58	\$ 24,842.51	
	\$ 67,633.54	\$ 24,092.11	\$ 20,052.83	\$ 18,820.04	\$ 19,254.69	\$ 20,434.58	\$ 24,842.51	\$ 195,130.30
Grossmont-Cuyamaca CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cuyamaca College	\$ 8,082.58	\$ 9,992.69	\$ 9,189.82	\$ 44,981.75	\$ 51,054.08	\$ 14,811.08	\$ 15,052.31	
Grossmont College	\$ 179,799.35	\$ 14,593.87	\$ 16,097.29	\$ 138,480.66	\$ 770,299.14	\$ 18,147.46	\$ 69,446.72	
	\$ 187,881.93	\$ 24,586.56	\$ 25,287.11	\$ 183,462.42	\$ 821,353.22	\$ 32,958.54	\$ 84,499.03	\$ 1,360,028.81
Hartnell CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Hartnell Community College	\$ 9,850.77	\$ 11,350.51	\$ 11,983.01	\$ 30,470.90	\$ 13,861.77	\$ 15,832.28	\$ 81,052.86	
	\$ 9,850.77	\$ 11,350.51	\$ 11,983.01	\$ 30,470.90	\$ 13,861.77	\$ 15,832.28	\$ 81,052.86	\$ 174,402.10
Lassen CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lassen College	\$ 12,649.89	\$ 13,968.85	\$ 9,951.47	\$ 13,079.32	\$ 11,591.97	\$ 14,887.90	\$ 14,577.99	
	\$ 12,649.89	\$ 13,968.85	\$ 9,951.47	\$ 13,079.32	\$ 11,591.97	\$ 14,887.90	\$ 14,577.99	\$ 90,707.39

41

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Long Beach CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Long Beach City College	\$ 8,442.48	\$ 11,914.40	\$ 12,142.85	\$ 190,270.06	\$ 15,359.76	\$ 28,050.80	\$ 17,461.64	
	\$ 8,442.48	\$ 11,914.40	\$ 12,142.85	\$ 190,270.06	\$ 15,359.76	\$ 28,050.80	\$ 17,461.64	\$ 283,641.98
Los Rios CCD	\$ 1,676.12	\$ 2,536.78	\$ 2,386.47	\$ 2,548.01	\$ 3,563.43	\$ 3,013.55	\$ 3,358.80	
American River College	\$ 10,192.11	\$ 16,360.41	\$ 20,682.99	\$ 24,871.96	\$ 24,963.51	\$ 29,823.64	\$ 32,529.14	
Cosumnes River College	\$ 4,919.93	\$ 39,787.40	\$ 7,275.55	\$ 7,805.60	\$ 79,703.52	\$ 31,698.60	\$ 21,073.43	
Folsom Lake College	\$ -	\$ -	\$ -	\$ -	\$ 1,107,929.20	\$ 3,039.68	\$ 3,390.95	
Sacramento City College	\$ 2,867.17	\$ 11,460.46	\$ 10,382.75	\$ 12,514.55	\$ 13,676.52	\$ 15,381.94	\$ 16,503.20	
	\$ 19,655.33	\$ 70,145.06	\$ 40,727.76	\$ 47,740.12	\$ 1,229,836.18	\$ 82,957.41	\$ 76,855.52	\$ 1,567,917.37
Marin CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of Marin	\$ 6,328.95	\$ 8,319.10	\$ 6,279.15	\$ 6,689.31	\$ 6,134.31	\$ 8,623.62	\$ 7,396.06	
	\$ 6,328.95	\$ 8,319.10	\$ 6,279.15	\$ 6,689.31	\$ 6,134.31	\$ 8,623.62	\$ 7,396.06	\$ 49,770.49
Merced CCD	\$ 96,369.45	\$ 479.61	\$ -	\$ -	\$ -	\$ -	\$ -	
Merced College	\$ 93,531.03	\$ 20,609.67	\$ 23,141.03	\$ 36,825.19	\$ 45,099.21	\$ 43,589.60	\$ 46,244.24	
	\$ 189,900.49	\$ 21,089.28	\$ 23,141.03	\$ 36,825.19	\$ 45,099.21	\$ 43,589.60	\$ 46,244.24	\$ 405,889.03
MiraCosta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
MiraCosta College	\$ 4,475.97	\$ 7,197.83	\$ 30,858.02	\$ 15,185.89	\$ 53,120.26	\$ 71,094.70	\$ 53,322.63	
	\$ 4,475.97	\$ 7,197.83	\$ 30,858.02	\$ 15,185.89	\$ 53,120.26	\$ 71,094.70	\$ 53,322.63	\$ 235,255.30
Monterey CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Monterey Peninsula College	\$ 4,995.62	\$ 7,797.53	\$ 7,418.67	\$ 13,562.26	\$ 10,310.43	\$ 11,389.60	\$ 12,558.70	
	\$ 4,995.62	\$ 7,797.53	\$ 7,418.67	\$ 13,562.26	\$ 10,310.43	\$ 11,389.60	\$ 12,558.70	\$ 68,032.80
Mt. San Antonio CCD	\$ 14,546.17	\$ 18,580.17	\$ 19,429.67	\$ 29,518.85	\$ 27,925.56	\$ 37,847.42	\$ 38,030.37	
Mt. San Antonio College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 14,546.17	\$ 18,580.17	\$ 19,429.67	\$ 29,518.85	\$ 27,925.56	\$ 37,847.42	\$ 38,030.37	\$ 185,878.21
North Orange Cty CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cypress College	\$ 1,146.29	\$ 13,146.71	\$ 15,485.91	\$ 25,016.80	\$ 43,624.62	\$ 28,653.40	\$ 33,754.63	



5

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Fullerton College	\$ 280.57	\$ 17,914.75	\$ 55,345.66	\$ 56,346.89	\$ 58,599.18	\$ 191,717.10	\$ 2,914.32	
	\$ 1,426.85	\$ 31,061.46	\$ 70,831.57	\$ 81,363.69	\$ 102,223.80	\$ 220,370.50	\$ 36,668.95	\$ 543,946.81
Palo Verde CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Palo Verde College	\$ -	\$ 2,188.29	\$ 2,265.05	\$ 1,085.37	\$ 6,405.75	\$ 5,014.00	\$ 6,529.25	
	\$ -	\$ 2,188.29	\$ 2,265.05	\$ 1,085.37	\$ 6,405.75	\$ 5,014.00	\$ 6,529.25	\$ 23,487.70
Palomar CCD	\$ 10,892.07	\$ 19,027.73	\$ 12,101.97	\$ 27,658.37	\$ 60,461.47	\$ 26,242.26	\$ 30,766.86	
Palomar College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 10,892.07	\$ 19,027.73	\$ 12,101.97	\$ 27,658.37	\$ 60,461.47	\$ 26,242.26	\$ 30,766.86	\$ 187,150.73
Pasadena CCD	\$ 5,775.09	\$ 8,005.51	\$ 13,507.40	\$ 28,267.13	\$ 29,476.67	\$ 206,035.01	\$ 23,677.93	
Pasadena City College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 5,775.09	\$ 8,005.51	\$ 13,507.40	\$ 28,267.13	\$ 29,476.67	\$ 206,035.01	\$ 23,677.93	\$ 314,744.74
Rancho Santiago CCD	\$ 1,893.19	\$ 2,300.05	\$ 2,145.35	\$ 3,369.82	\$ 1,857.57	\$ 1,426.00	\$ 1,567.36	
Santa Ana College	\$ 1,183.04	\$ 14,755.19	\$ 12,746.86	\$ 22,414.19	\$ 28,720.81	\$ 28,541.62	\$ 31,082.66	
	\$ 3,076.23	\$ 17,055.24	\$ 14,892.21	\$ 25,784.01	\$ 30,578.38	\$ 29,967.62	\$ 32,650.02	\$ 154,003.71
Santiago Canyon College								
Redwoods CCD	\$ 786.02	\$ 1,150.21	\$ 2,781.25	\$ 4,308.80	\$ 4,621.11	\$ 7,326.42	\$ 14,085.05	
College of the Redwoods	\$ 42,561.02	\$ 13,087.03	\$ 10,123.50	\$ 10,595.20	\$ 8,517.17	\$ 9,900.12	\$ 20,711.81	
	\$ 43,347.04	\$ 14,237.24	\$ 12,904.75	\$ 14,904.00	\$ 13,138.28	\$ 17,226.54	\$ 34,796.86	\$ 150,554.71
San Bernardino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Crafton Hills College	\$ 22,434.44	\$ 23,394.76	\$ 24,270.97	\$ 25,464.78	\$ 25,454.91	\$ 18,739.02	\$ 29,902.25	
San Bernardino Valley College	\$ 13,908.26	\$ 19,076.06	\$ 35,538.74	\$ 18,776.62	\$ 241,390.11	\$ 344,128.30	\$ 990,051.37	
	\$ 36,342.69	\$ 42,470.81	\$ 59,809.71	\$ 44,241.40	\$ 266,845.02	\$ 362,867.32	\$ 1,019,953.62	\$ 1,832,530.58
San Joaquin Delta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
San Joaquin Delta College	\$ 16,534.09	\$ 11,376.15	\$ 21,616.78	\$ 24,257.00	\$ 32,345.00	\$ 28,926.36	\$ 33,623.31	
	\$ 16,534.09	\$ 11,376.15	\$ 21,616.78	\$ 24,257.00	\$ 32,345.00	\$ 28,926.36	\$ 33,623.31	\$ 168,678.70
San Jose CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

16

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Evergreen Valley College	\$ 9,446.84	\$ 31,721.81	\$ 28,128.99	\$ 29,191.29	\$ 34,148.36	\$ 34,656.08	\$ 30,805.86	
San Jose City College	\$ 10,041.82	\$ 16,153.16	\$ 8,399.93	\$ 19,877.85	\$ 10,347.64	\$ 166,758.97	\$ 16,725.42	
	\$ 19,488.66	\$ 47,874.97	\$ 36,528.91	\$ 49,069.14	\$ 44,496.00	\$ 201,415.05	\$ 47,531.27	\$ 446,404.01
San Luis Obispo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Cuesta College	\$ 14,154.84	\$ 13,404.96	\$ 16,676.26	\$ 13,242.22	\$ 14,828.00	\$ 17,394.90	\$ 23,889.46	
	\$ 14,154.84	\$ 13,404.96	\$ 16,676.26	\$ 13,242.22	\$ 14,828.00	\$ 17,394.90	\$ 23,889.46	\$ 113,590.63
San Mateo Co CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of San Mateo	\$ 6,096.78	\$ 17,866.89	\$ 21,602.38	\$ 139,365.09	\$ 19,560.84	\$ 29,220.67	\$ 22,601.25	
Skyline College	\$ 13,068.09	\$ 10,780.47	\$ 10,726.37	\$ 12,508.13	\$ 12,074.40	\$ 57,144.47	\$ 49,543.02	
	\$ 19,164.87	\$ 28,647.36	\$ 32,328.75	\$ 151,873.22	\$ 31,635.24	\$ 86,365.14	\$ 72,144.27	\$ 422,158.85
Santa Clarita CCD	\$ 10,471.22	\$ 11,556.32	\$ 16,774.22	\$ 17,932.54	\$ 19,513.65	\$ 25,042.40	\$ 29,694.00	
College of the Canyons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 10,471.22	\$ 11,556.32	\$ 16,774.22	\$ 17,932.54	\$ 19,513.65	\$ 25,042.40	\$ 29,694.00	\$ 130,984.35
Santa Monica CCD	\$ 994,431.35	\$ 97,145.39	\$ 217,496.99	\$ 346,715.14	\$ 290,473.17	\$ 488,949.64	\$ 327,850.18	
Santa Monica College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 994,431.35	\$ 97,145.39	\$ 217,496.99	\$ 346,715.14	\$ 290,473.17	\$ 488,949.64	\$ 327,850.18	\$ 2,763,061.86
Shasta Tehama CCD	\$ 5,074.95	\$ 17,259.96	\$ 7,966.70	\$ 57,606.60	\$ 15,253.68	\$ 19,997.86	\$ 18,083.25	
Shasta College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 5,074.95	\$ 17,259.96	\$ 7,966.70	\$ 57,606.60	\$ 15,253.68	\$ 19,997.86	\$ 18,083.25	\$ 141,243.00
Sierra Joint CCD	\$ 7,441.76	\$ 10,422.39	\$ 14,958.87	\$ 20,504.75	\$ 21,989.37	\$ 26,471.16	\$ 28,738.50	
Sierra College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 7,441.76	\$ 10,422.39	\$ 14,958.87	\$ 20,504.75	\$ 21,989.37	\$ 26,471.16	\$ 28,738.50	\$ 130,526.80
Siskiyou CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
College of the Siskiyous	\$ 7,202.67	\$ 17,743.56	\$ 5,516.40	\$ 17,513.37	\$ 15,415.53	\$ 16,526.42	\$ 16,452.24	
	\$ 7,202.67	\$ 17,743.56	\$ 5,516.40	\$ 17,513.37	\$ 15,415.53	\$ 16,526.42	\$ 16,452.24	\$ 96,370.19
Solano Co CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

17

District / College	Avoided Cost 2001	Avoided Cost 2002	Avoided Cost 2003	Avoided Cost 2004	Avoided Cost 2005	Avoided Cost 2006	Avoided Cost 2007	Grand Total For All Years
Landfill cost per ton	\$ 36.39	\$ 36.17	\$ 36.83	\$ 38.42	\$ 39.00	\$ 46.00	\$ 49.00	
Solano Community College	\$ 27,769.21	\$ 149,566.57	\$ 30,519.92	\$ 35,637.85	\$ 32,687.30	\$ 35,202.42	\$ 38,327.75	
	\$ 27,769.21	\$ 149,566.57	\$ 30,519.92	\$ 35,637.85	\$ 32,687.30	\$ 35,202.42	\$ 38,327.75	\$ 349,711.02
State Center CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fresno City College	\$ 14,495.59	\$ 11,320.12	\$ 12,458.48	\$ 14,579.24	\$ 14,660.49	\$ 17,456.54	\$ 16,964.78	
Reedley College	\$ 13,227.77	\$ 14,757.36	\$ 14,818.92	\$ 24,158.88	\$ 25,174.50	\$ 29,237.60	\$ 28,748.30	
	\$ 27,723.36	\$ 26,077.48	\$ 27,277.40	\$ 38,738.12	\$ 39,834.99	\$ 46,694.14	\$ 45,713.08	\$ 252,058.57
Victor Valley CCD	\$ 13,133.51	\$ 12,673.06	\$ 13,159.36	\$ 23,109.63	\$ 19,132.62	\$ 80,315.54	\$ 21,930.15	
Victor Valley College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 13,133.51	\$ 12,673.06	\$ 13,159.36	\$ 23,109.63	\$ 19,132.62	\$ 80,315.54	\$ 21,930.15	\$ 183,453.87
West Kern CCD	\$ 2,893.01	\$ 3,012.96	\$ 3,237.36	\$ 3,638.37	\$ 3,613.35	\$ 14,408.58	\$ 9,604.00	
Taft College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 2,893.01	\$ 3,012.96	\$ 3,237.36	\$ 3,638.37	\$ 3,613.35	\$ 14,408.58	\$ 9,604.00	\$ 40,407.63
West Valley-Mission CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Mission College	\$ 10,653.17	\$ 7,476.34	\$ 15,092.57	\$ 16,286.24	\$ 15,892.50	\$ 17,504.38	\$ 19,429.48	
	\$ 10,653.17	\$ 7,476.34	\$ 15,092.57	\$ 16,286.24	\$ 15,892.50	\$ 17,504.38	\$ 19,429.48	\$ 102,334.68
Yosemite CCD	\$ 68,733.80	\$ 71,285.64	\$ 76,429.62	\$ 57,126.31	\$ 37,918.14	\$ 137,038.60	\$ 43,932.42	
West Valley College	\$ 10,931.92	\$ 14,945.44	\$ 23,601.77	\$ 24,700.22	\$ 20,920.38	\$ 19,562.88	\$ 193,402.02	
	\$ 79,665.72	\$ 86,231.09	\$ 100,031.38	\$ 81,826.53	\$ 58,838.52	\$ 156,601.48	\$ 237,334.44	\$ 800,529.16
Columbia College CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Modesto Junior College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yuba CCD	\$ 18,242.31	\$ 18,373.49	\$ 15,238.08	\$ 21,656.36	\$ 162,123.39	\$ 42,854.89	\$ 37,483.58	
Yuba College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ 18,242.31	\$ 18,373.49	\$ 15,238.08	\$ 21,656.36	\$ 162,123.39	\$ 42,854.89	\$ 37,483.58	\$ 315,972.09
GRAND TOTAL	\$ 2,335,292.73	\$ 1,480,541.11	\$ 1,392,454.20	\$ 2,103,013.79	\$ 4,146,421.15	\$ 3,723,284.80	\$ 3,471,177.20	\$ 18,652,184.99

18

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
Allan Hancock CCD	\$ 7,062.63	\$ 11,412.03	\$ 5,880.88	\$ 10,759.37	\$ 12,127.03	\$ 10,984.94	\$ 17,070.09	\$ 75,296.98
Allan Hancock College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,062.63	\$ 11,412.03	\$ 5,880.88	\$ 10,759.37	\$ 12,127.03	\$ 10,984.94	\$ 17,070.09	\$ 75,296.98
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Butte CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Butte College	\$ 3,023.82	\$ 3,313.43	\$ 5,827.23	\$ 6,900.65	\$ 11,570.18	\$ 11,588.36	\$ 17,540.28	\$ 59,763.96
	\$ 3,023.82	\$ 3,313.43	\$ 5,827.23	\$ 6,900.65	\$ 11,570.18	\$ 11,588.36	\$ 17,540.28	\$ 59,763.96
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabrillo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabrillo College	\$ 6,684.69	\$ 8,701.65	\$ 7,014.79	\$ 8,190.85	\$ 6,295.25	\$ 8,137.06	\$ 13,612.27	\$ 58,636.56
	\$ 6,684.69	\$ 8,701.65	\$ 7,014.79	\$ 8,190.85	\$ 6,295.25	\$ 8,137.06	\$ 13,612.27	\$ 58,636.56
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chabot-Las Positas CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chabot College	\$ 5,087.37	\$ 7,479.29	\$ 8,299.46	\$ 4,440.79	\$ 4,343.06	\$ 5,439.09	\$ 20,058.18	\$ 55,147.23
Las Positas College	\$ 1,953.45	\$ 2,046.69	\$ 2,171.76	\$ 646.65	\$ 1,748.27	\$ 2,294.69	\$ 3,320.36	\$ 14,181.87
	\$ 7,040.82	\$ 9,525.97	\$ 10,471.23	\$ 5,087.44	\$ 6,091.32	\$ 7,733.78	\$ 23,378.54	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citrus CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Citrus College	\$ 1,910.73	\$ 3,004.91	\$ 2,776.59	\$ 4,304.69	\$ 3,357.02	\$ 13,546.48	\$ 17,281.37	\$ 46,181.79
	\$ 1,910.73	\$ 3,004.91	\$ 2,776.59	\$ 4,304.69	\$ 3,357.02	\$ 13,546.48	\$ 17,281.37	\$ 46,181.79
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coast CCD	\$ 742.87	\$ 1,263.62	\$ 1,318.97	\$ 1,941.99	\$ 2,657.46	\$ 855.47	\$ 1,473.86	\$ 10,254.25
Coastline Community College	\$ 294.98	\$ 506.02	\$ 718.91	\$ 660.08	\$ 2,267.19	\$ 1,643.03	\$ 3,595.39	\$ 9,685.60
Golden West College	\$ 2,590.86	\$ 3,004.83	\$ 4,895.22	\$ 8,704.43	\$ 10,181.55	\$ 8,083.98	\$ 13,065.76	\$ 50,526.62
Orange Coast College	\$ 16,992.27	\$ 12,549.77	\$ 16,713.32	\$ 21,188.47	\$ 19,785.02	\$ 25,603.69	\$ 54,369.79	\$ 167,202.32
	\$ 20,620.99	\$ 17,324.24	\$ 23,646.42	\$ 32,494.97	\$ 34,891.21	\$ 36,186.16	\$ 72,504.81	\$ 237,668.80
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sequoias CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of the Sequoias	\$ 5,128.85	\$ 6,711.29	\$ 8,182.90	\$ 10,183.76	\$ 11,968.69	\$ 14,360.01	\$ 22,895.28	\$ 79,430.78
	\$ 5,128.85	\$ 6,711.29	\$ 8,182.90	\$ 10,183.76	\$ 11,968.69	\$ 14,360.01	\$ 22,895.28	\$ 79,430.78
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contra Costa CCD	\$ 1,026.27	\$ 1,088.23	\$ 1,337.46	\$ 1,734.27	\$ 2,304.04	\$ 1,770.52	\$ 1,491.41	\$ 10,752.20
Contra Costa College	\$ 4,344.51	\$ 5,930.25	\$ 6,831.49	\$ 9,271.61	\$ 9,816.57	\$ 6,401.14	\$ 22,010.10	\$ 64,605.67
Diablo Valley College	\$ 2,282.02	\$ 4,169.38	\$ 4,726.35	\$ 6,732.82	\$ 9,046.73	\$ 8,209.67	\$ 10,826.50	\$ 45,993.47
Los Medanos College	\$ 5,217.60	\$ 5,692.94	\$ 6,460.48	\$ 8,784.35	\$ 10,346.26	\$ 6,592.04	\$ 6,639.41	\$ 49,733.08
	\$ 12,870.41	\$ 16,880.79	\$ 19,355.78	\$ 26,523.05	\$ 31,513.60	\$ 22,973.36	\$ 40,967.42	\$ 171,084.41
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
El Camino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
El Camino College	\$ 2,170.92	\$ 3,383.13	\$ 2,392.30	\$ 3,983.50	\$ 9,858.40	\$ 8,393.22	\$ 15,127.21	\$ 45,308.68
Compton Community Educational Center	\$ -	\$ 3,115.24	\$ 1,010.00	\$ -	\$ 3,787.51	\$ 1,737.89	\$ 753.44	\$ 10,404.08

19

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
	\$ 2,170.92	\$ 6,498.37	\$ 3,402.30	\$ 3,983.50	\$ 13,645.92	\$ 10,131.11	\$ 15,880.65	\$ 55,712.76
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Foothill-DeAnza CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DeAnza College	\$ 7,843.06	\$ 7,694.99	\$ 11,661.38	\$ 17,909.13	\$ 13,802.10	\$ 15,483.93	\$ 25,990.52	\$ 100,385.11
Foothill College	\$ 6,457.09	\$ 13,650.92	\$ 14,975.62	\$ 17,588.19	\$ 27,349.27	\$ 26,172.76	\$ 44,300.19	\$ 150,494.04
	\$ 14,300.15	\$ 21,345.91	\$ 26,637.00	\$ 35,497.32	\$ 41,151.37	\$ 41,656.69	\$ 70,290.71	\$ 250,879.14
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gavilan Joint CCD	\$ 1,487.42	\$ 4,286.32	\$ 9,508.19	\$ 11,167.87	\$ 11,004.42	\$ 14,730.39	\$ 19,228.63	\$ 71,413.24
Gavilan College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,487.42	\$ 4,286.32	\$ 9,508.19	\$ 11,167.87	\$ 11,004.42	\$ 14,730.39	\$ 19,228.63	\$ 71,413.24
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glendale CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glendale Community College	\$ 4,251.68	\$ 2,615.50	\$ 1,714.37	\$ 3,573.50	\$ 3,397.19	\$ 1,992.43	\$ 4,081.15	\$ 21,625.82
	\$ 4,251.68	\$ 2,615.50	\$ 1,714.37	\$ 3,573.50	\$ 3,397.19	\$ 1,992.43	\$ 4,081.15	\$ 21,625.82
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grossmont-Cuyamaca CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cuyamaca College	\$ 550.53	\$ 1,455.20	\$ 1,012.79	\$ 1,587.54	\$ 730.52	\$ 652.18	\$ 4,913.85	\$ 10,902.61
Grossmont College	\$ 4,976.27	\$ 5,353.08	\$ 5,150.20	\$ 5,994.47	\$ 6,197.52	\$ 8,755.47	\$ 13,496.23	\$ 49,923.25
	\$ 5,526.80	\$ 6,808.29	\$ 6,163.00	\$ 7,582.01	\$ 6,928.05	\$ 9,407.65	\$ 18,410.08	\$ 60,825.86
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hartnell CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hartnell Community College	\$ 4,024.22	\$ 4,629.29	\$ 5,648.11	\$ 6,381.46	\$ 9,233.78	\$ 10,510.42	\$ 13,728.49	\$ 54,155.77
	\$ 4,024.22	\$ 4,629.29	\$ 5,648.11	\$ 6,381.46	\$ 9,233.78	\$ 10,510.42	\$ 13,728.49	\$ 54,155.77
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lassen CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lassen College	\$ 2,726.17	\$ 1,931.85	\$ 1,500.00	\$ 2,629.35	\$ 2,163.70	\$ 4,023.76	\$ 8,568.92	\$ 23,543.75
	\$ 2,726.17	\$ 1,931.85	\$ 1,500.00	\$ 2,629.35	\$ 2,163.70	\$ 4,023.76	\$ 8,568.92	\$ 23,543.75
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long Beach CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Long Beach City College	\$ 2,369.83	\$ 1,540.45	\$ 5,271.45	\$ 6,517.66	\$ 1,807.42	\$ 3,510.33	\$ 3,745.42	\$ 24,762.56
	\$ 2,369.83	\$ 1,540.45	\$ 5,271.45	\$ 6,517.66	\$ 1,807.42	\$ 3,510.33	\$ 3,745.42	\$ 24,762.56
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Los Rios CCD	\$ 570.11	\$ 1,140.59	\$ 1,951.34	\$ 2,992.98	\$ 3,055.31	\$ 309.62	\$ 850.07	\$ 10,810.02
American River College	\$ 17,955.75	\$ 36,523.96	\$ 40,950.75	\$ 55,630.70	\$ 64,384.00	\$ 64,943.62	\$ 69,002.43	\$ 349,391.21
Cosumnes River College	\$ 3,020.27	\$ 4,165.53	\$ 2,273.05	\$ 8,415.41	\$ 5,251.28	\$ 5,296.95	\$ 11,033.52	\$ 39,456.02
Folsom Lake College	\$ -	\$ -	\$ -	\$ -	\$ 1,144.04	\$ 856.50	\$ 1,174.86	\$ 3,175.40
Sacramento City College	\$ 2,119.41	\$ 2,553.28	\$ -	\$ 1,197.11	\$ -	\$ -	\$ -	\$ 5,869.80
	\$ 23,665.54	\$ 44,383.36	\$ 45,175.14	\$ 68,176.20	\$ 73,834.63	\$ 71,406.69	\$ 82,060.88	\$ 408,702.45
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marin CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of Marin	\$ 7,302.27	\$ 2,149.52	\$ 3,770.94	\$ 4,866.84	\$ 4,805.04	\$ 8,083.56	\$ 12,441.08	\$ 43,419.26

8

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
	\$ 7,302.27	\$ 2,149.52	\$ 3,770.94	\$ 4,866.84	\$ 4,805.04	\$ 8,083.56	\$ 12,441.08	\$ 43,419.26
Merced CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Merced College	\$ 10,288.44	\$ 5,460.96	\$ 5,273.23	\$ 5,497.08	\$ 5,467.81	\$ 7,001.13	\$ 17,698.55	\$ 56,687.20
	\$ 20,576.88	\$ 5,538.25	\$ 5,273.23	\$ 5,497.08	\$ 5,467.81	\$ 7,001.13	\$ 17,698.55	\$ 67,052.93
MiraCosta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MiraCosta College	\$ 3,071.89	\$ 3,598.09	\$ 7,543.43	\$ 1,320.00	\$ 2,774.87	\$ 6,059.02	\$ 9,240.07	\$ 33,607.38
	\$ 3,071.89	\$ 3,598.09	\$ 7,543.43	\$ 1,320.00	\$ 2,774.87	\$ 6,059.02	\$ 9,240.07	\$ 33,607.38
Monterey CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Monterey Peninsula College	\$ 7,933.25	\$ 10,984.90	\$ 12,776.14	\$ 14,497.10	\$ 14,732.70	\$ 18,244.34	\$ 27,144.15	\$ 106,312.56
	\$ 7,933.25	\$ 10,984.90	\$ 12,776.14	\$ 14,497.10	\$ 14,732.70	\$ 18,244.34	\$ 27,144.15	\$ 106,312.56
Mt. San Antonio CCD	\$ 2,863.69	\$ 5,368.64	\$ 4,131.94	\$ 4,732.54	\$ 4,457.24	\$ 2,876.44	\$ 4,483.65	\$ 28,914.14
Mt. San Antonio College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,863.69	\$ 5,368.64	\$ 4,131.94	\$ 4,732.54	\$ 4,457.24	\$ 2,876.44	\$ 4,483.65	\$ 28,914.14
North Orange Cty CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cypress College	\$ 1,332.07	\$ 18,697.34	\$ 19,300.38	\$ 6,322.71	\$ 39,092.99	\$ 5,695.06	\$ 13,654.72	\$ 104,095.27
Fullerton College	\$ 346.49	\$ 30,465.51	\$ 39,238.36	\$ 47,048.79	\$ 52,108.81	\$ 43,207.50	\$ 72,248.76	\$ 284,664.22
	\$ 1,678.56	\$ 49,162.85	\$ 58,538.74	\$ 53,371.49	\$ 91,201.80	\$ 48,902.55	\$ 85,903.48	\$ 388,759.48
Palo Verde CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Palo Verde College	\$ -	\$ 1,299.26	\$ 1,698.86	\$ 1,536.85	\$ 2,499.30	\$ 3,014.29	\$ 5,551.95	\$ 15,600.50
	\$ -	\$ 1,299.26	\$ 1,698.86	\$ 1,536.85	\$ 2,499.30	\$ 3,014.29	\$ 5,551.95	\$ 15,600.50
Palomar CCD	\$ 7,897.72	\$ 10,315.69	\$ 8,601.18	\$ 11,312.81	\$ 10,151.94	\$ 11,518.48	\$ 17,183.37	\$ 76,981.20
Palomar College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,897.72	\$ 10,315.69	\$ 8,601.18	\$ 11,312.81	\$ 10,151.94	\$ 11,518.48	\$ 17,183.37	\$ 76,981.20
Pasadena CCD	\$ 1,157.17	\$ 3,969.83	\$ 6,853.28	\$ 3,561.55	\$ 12,146.75	\$ 6,933.48	\$ 11,056.83	\$ 45,678.89
Pasadena City College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,157.17	\$ 3,969.83	\$ 6,853.28	\$ 3,561.55	\$ 12,146.75	\$ 6,933.48	\$ 11,056.83	\$ 45,678.89
Rancho Santiago CCD	\$ 186.25	\$ 222.65	\$ 697.88	\$ 576.34	\$ 533.72	\$ 836.64	\$ 1,317.22	\$ 4,320.70
Santa Ana College	\$ 891.83	\$ 1,992.87	\$ 934.74	\$ 2,523.27	\$ 4,386.03	\$ 4,216.78	\$ 4,880.22	\$ 19,825.75
	\$ 1,078.08	\$ 2,215.52	\$ 1,632.62	\$ 3,049.61	\$ 4,919.76	\$ 5,053.42	\$ 6,197.45	\$ 24,146.45
Santiago Canyon College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Redwoods CCD	\$ 1,633.34	\$ 2,586.21	\$ 5,729.97	\$ 8,261.74	\$ 7,339.16	\$ 15,448.46	\$ 33,467.86	\$ 74,466.74

18

22

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
College of the Redwoods	\$ 4,972.39	\$ 5,186.22	\$ 5,809.84	\$ 4,859.79	\$ 4,588.37	\$ 3,234.32	\$ 11,435.33	\$ 40,086.27
	\$ 6,605.74	\$ 7,772.43	\$ 11,539.81	\$ 13,121.53	\$ 11,927.53	\$ 18,682.79	\$ 44,903.19	\$ 114,553.02
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Bernardino CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crafton Hills College	\$ 1,923.05	\$ 1,539.12	\$ 1,904.95	\$ 2,371.13	\$ 2,219.52	\$ 3,258.08	\$ 7,226.46	\$ 20,442.31
San Bernardino Valley College	\$ 1,155.83	\$ 1,412.45	\$ 1,842.64	\$ 7,452.23	\$ 6,816.74	\$ 6,450.70	\$ 12,932.94	\$ 38,063.52
	\$ 3,078.88	\$ 2,951.57	\$ 3,747.58	\$ 9,823.36	\$ 9,036.26	\$ 9,708.78	\$ 20,159.40	\$ 58,505.83
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Joaquin Delta CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Joaquin Delta College	\$ 6,294.55	\$ 5,086.25	\$ 7,072.69	\$ 13,796.60	\$ 10,526.30	\$ 9,095.57	\$ 12,355.76	\$ 64,227.73
	\$ 6,294.55	\$ 5,086.25	\$ 7,072.69	\$ 13,796.60	\$ 10,526.30	\$ 9,095.57	\$ 12,355.76	\$ 64,227.73
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Jose CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Evergreen Valley College	\$ 3,963.82	\$ 1,615.75	\$ 1,787.70	\$ 2,189.17	\$ 900.68	\$ 5,268.50	\$ 4,226.84	\$ 19,952.46
San Jose City College	\$ 3,777.54	\$ 6,056.32	\$ 4,735.22	\$ 5,141.86	\$ 5,647.84	\$ 6,861.17	\$ 9,358.09	\$ 41,578.03
	\$ 7,741.36	\$ 7,672.07	\$ 6,522.92	\$ 7,331.02	\$ 6,548.52	\$ 12,129.66	\$ 13,584.93	\$ 61,530.49
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Luis Obispo CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cuesta College	\$ 9,032.93	\$ 4,414.67	\$ 2,854.50	\$ 5,267.54	\$ 6,097.33	\$ 5,142.54	\$ 11,093.21	\$ 43,902.72
	\$ 9,032.93	\$ 4,414.67	\$ 2,854.50	\$ 5,267.54	\$ 6,097.33	\$ 5,142.54	\$ 11,093.21	\$ 43,902.72
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
San Mateo Co CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of San Mateo	\$ 4,465.86	\$ 19,230.20	\$ 15,890.63	\$ 13,691.14	\$ 11,581.45	\$ 6,933.74	\$ 7,911.47	\$ 79,704.48
Skyline College	\$ 6,964.18	\$ 5,595.11	\$ 6,047.22	\$ 8,523.45	\$ 8,397.91	\$ 10,185.64	\$ 13,880.56	\$ 59,594.09
	\$ 11,430.04	\$ 24,825.31	\$ 21,937.85	\$ 22,214.59	\$ 19,979.36	\$ 17,119.38	\$ 21,792.03	\$ 139,298.57
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Santa Clarita CCD	\$ 2,030.31	\$ 3,415.41	\$ 8,204.31	\$ 10,816.27	\$ 11,759.19	\$ 15,133.25	\$ 22,415.34	\$ 73,774.09
College of the Canyons	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,030.31	\$ 3,415.41	\$ 8,204.31	\$ 10,816.27	\$ 11,759.19	\$ 15,133.25	\$ 22,415.34	\$ 73,774.09
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Santa Monica CCD	\$ 8,804.71	\$ 12,628.67	\$ 12,866.13	\$ 11,045.91	\$ 22,883.45	\$ 13,431.34	\$ 22,553.92	\$ 104,214.14
Santa Monica College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 8,804.71	\$ 12,628.67	\$ 12,866.13	\$ 11,045.91	\$ 22,883.45	\$ 13,431.34	\$ 22,553.92	\$ 104,214.14
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shasta Tehama CCD	\$ 3,057.30	\$ 4,391.20	\$ 7,300.98	\$ 9,377.74	\$ 9,949.66	\$ 9,237.54	\$ 15,158.23	\$ 58,472.65
Shasta College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,057.30	\$ 4,391.20	\$ 7,300.98	\$ 9,377.74	\$ 9,949.66	\$ 9,237.54	\$ 15,158.23	\$ 58,472.65
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sierra Joint CCD	\$ 2,864.14	\$ 5,779.17	\$ 6,730.28	\$ 13,015.52	\$ 17,831.29	\$ 20,930.78	\$ 35,535.63	\$ 102,686.82
Sierra College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,864.14	\$ 5,779.17	\$ 6,730.28	\$ 13,015.52	\$ 17,831.29	\$ 20,930.78	\$ 35,535.63	\$ 102,686.82

District / College	Total Estimated Available Revenue for Total Materials / College 2001	Total Estimated Available Revenue for Total Materials / College 2002	Total Estimated Available Revenue for Total Materials / College 2003	Total Estimated Available Revenue for Total Materials / College 2004	Total Estimated Available Revenue for Total Materials / College 2005	Total Estimated Available Revenue for Total Materials / College 2006	Total Estimated Available Revenue for Total Materials / College 2007	Total Estimated Available Revenue for Total Materials / College for all
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Siskiyou CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
College of the Siskiyous	\$ 1,089.18	\$ 1,131.51	\$ 805.21	\$ 2,004.89	\$ 1,790.70	\$ 1,333.28	\$ 1,706.58	\$ 9,861.34
	\$ 1,089.18	\$ 1,131.51	\$ 805.21	\$ 2,004.89	\$ 1,790.70	\$ 1,333.28	\$ 1,706.58	\$ 9,861.34
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Solano Co CCD	\$ 550.00	\$ 200.00	\$ 50.00	\$ 90.00	\$ 100.00	\$ 210.73	\$ 363.56	\$ 1,564.29
Solano Community College	\$ -	\$ 4,658.01	\$ 3,287.78	\$ 3,861.56	\$ 3,992.20	\$ 4,982.88	\$ 9,433.98	\$ 30,216.42
	\$ 550.00	\$ 4,858.01	\$ 3,337.78	\$ 3,951.56	\$ 4,092.20	\$ 5,193.61	\$ 9,797.54	\$ 31,780.71
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Center CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fresno City College	\$ 3,417.69	\$ 5,614.45	\$ 7,129.42	\$ 10,995.57	\$ 10,359.16	\$ 13,848.57	\$ 11,908.84	\$ 63,273.70
Reedley College	\$ 4,577.68	\$ 6,352.98	\$ 5,564.95	\$ 8,186.92	\$ 7,681.74	\$ 8,581.58	\$ 14,168.35	\$ 55,114.20
	\$ 7,995.37	\$ 11,967.43	\$ 12,694.37	\$ 19,182.49	\$ 18,040.90	\$ 22,430.15	\$ 26,077.19	\$ 118,387.90
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Victor Valley CCD	\$ 10,233.98	\$ 8,637.50	\$ 7,274.75	\$ 7,815.49	\$ 6,164.33	\$ 5,743.41	\$ 6,365.21	\$ 52,234.66
Victor Valley College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 10,233.98	\$ 8,637.50	\$ 7,274.75	\$ 7,815.49	\$ 6,164.33	\$ 5,743.41	\$ 6,365.21	\$ 52,234.66
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Kern CCD	\$ 711.42	\$ 785.95	\$ 788.35	\$ 2,095.40	\$ 792.93	\$ 833.05	\$ 2,396.87	\$ 8,403.97
Taft College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 711.42	\$ 785.95	\$ 788.35	\$ 2,095.40	\$ 792.93	\$ 833.05	\$ 2,396.87	\$ 8,403.97
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
West Valley-Mission CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mission College	\$ 2,107.50	\$ 1,114.07	\$ 2,628.94	\$ 3,878.83	\$ 5,294.93	\$ 5,299.13	\$ 8,326.30	\$ 28,649.69
	\$ 2,107.50	\$ 1,114.07	\$ 2,628.94	\$ 3,878.83	\$ 5,294.93	\$ 5,299.13	\$ 8,326.30	\$ 28,649.69
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yosemite CCD	\$ 23,754.95	\$ 3,416.93	\$ 4,926.50	\$ 6,904.32	\$ 5,201.11	\$ 5,377.18	\$ 9,039.78	\$ 58,620.77
West Valley College	\$ 5,219.92	\$ 5,249.76	\$ 8,689.71	\$ 11,014.13	\$ 8,353.95	\$ 8,279.49	\$ 15,489.26	\$ 62,296.22
	\$ 28,974.87	\$ 8,666.70	\$ 13,616.21	\$ 17,918.45	\$ 13,555.06	\$ 13,656.67	\$ 24,529.04	\$ 120,916.99
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Columbia College CCD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Modesto Junior College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Yuba CCD	\$ 4,106.28	\$ 5,901.76	\$ 9,730.94	\$ 22,926.11	\$ 31,641.73	\$ 27,261.09	\$ 4,414.26	\$ 105,982.18
Yuba College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 4,106.28	\$ 5,901.76	\$ 9,730.94	\$ 22,926.11	\$ 31,641.73	\$ 27,261.09	\$ 4,414.26	\$ 105,982.18
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 295,133.74	\$ 387,515.88	\$ 438,649.37	\$ 549,282.80	\$ 642,049.66	\$ 622,928.35	\$ 961,310.21	\$ 3,827,540.90

28

Tab 18

RE: Rancho Santiago CCD IWM Audit Questions

Tuesday, March 12, 2013
3:14 PM

Subject	RE: Rancho Santiago CCD IWM Audit Questions
From	Kustic, Debra
To	Kurokawa, Lisa
Sent	Wednesday, April 04, 2012 9:21 AM

Hi Lisa,

See the highlighted part of the e-mail below for the 2008 and 2009. We are not able to get the 2011 data at this time – it has not yet been compiled. We can check later with the external organization that does track that info, but they are a private entity, so we never know for sure if they will continue to be willing to provide it to us.

I am out of the office next week, so let's try to connect the week of April 16th.

Debra

From: Kustic, Debra
Sent: Tuesday, March 20, 2012 2:26 PM
To: 'Martin, Alexandra L.'
Cc: Kurokawa, Lisa
Subject: RE: Rancho Santiago CCD IWM Audit Questions



Hi,

I was able to get answers for your questions related to Rancho Santiago CCD.

There are 3 landfills on Orange County – Bowerman, Prims Desecha, and Olinda Alpha. All three have the same rates, and it was \$22/ton for haulers that hold franchise agreements from 1997-2010. The County entered in a long term contract with cities, franchised waste haulers, and sanitary districts in 1997 in order to maintain a stable customer base.

Since 2010, we believe the franchised hauler rate remained about the same, but the County added a large surcharge to waste hauled by independent haulers – their rate is around \$55/ton. The difference between the true landfill rate and this added surcharge is given to cities and public entities as grants. The surcharge is supposed to make MRF processing a more appealing option versus bringing the material directly to the landfill.

Here are the disposal numbers for the two colleges in the district (in total tons and pounds/person/day). This is useful in seeing the disposal trend over time. The data only goes through 2010 as they have not yet submitted their annual report with 2011 – that reporting period is now open and reports are due by May 1st.

Santa Ana College

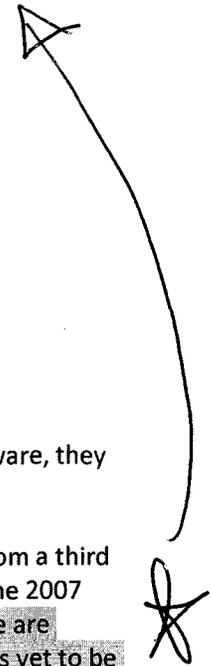
Year	Disposal in Tons	Lbs/person/day Disposed
------	------------------	-------------------------

2001	32.5	0.2
2002	512.7	2.8
2003	469	2.4
2004	579	3.0
2005	727.4	4.0
2006	378.9	2.0
2007	284.2	1.5
2008	311	2.1
2009	312.2	2.2
2010	331	3.2

Santiago Canyon College

Year	Disposal in Tons	Lbs/person/day Disposed
2001	105.3	3.0
2002	98.9	2.6
2003	87.8	1.7
2004	100.3	1.8
2005	97.8	1.7
2006	114.5	1.9
2007	227.4	3.1
2008	114.6	1.6
2009	109.3	1.6
2010	114.1	1.5

2007 - \$48/ton
 2008 - \$51/ton



Let me know if you have questions on that info.

Regarding the statewide average landfill disposal fee:

The numbers we provided to you for 2001-2004 were before my tenure – but as far as I am aware, they were the most accurate information available to us for those years.

We do not track landfill fees. The numbers we gave you for 2005-2007 we got in Sept 2009 from a third party that tracks this information. They provided us with information again in Feb 2011 and the 2007 figure was revised to \$48/ton, [REDACTED] We are appealing to them to provide us with costs for 2010 (and 2011, but it is likely that that data has yet to be compiled). However, they are not compelled to give us this data and there may be a limit to how many times they are willing to share. I will let you know if we are successful.

Also, as was the case with a few of the audits already, we can also try to provide you with the actual landfill costs for a particular area. I know that is what is preferable since fees can vary greatly from the average depending upon location. We don't always have that data, but sometimes we can get it such as the info. above for Rancho Santiago. Let us know if you have any in particular that that you want us to look into.

Regards,

Debra Kustic



California Department of Resources Recycling and Recovery

debra.kustic@calrecycle.ca.gov

Phone: 916-341-6207

Fax: 916-319-8112

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 May 6, 2015, I served the:

SCO Late Comments

Integrated Waste Management, 14-0007-I-07

Public Resources Code Section 40418, 40196.3, 42920-42928;

Public Contract Code Section 12167 and 12167.1

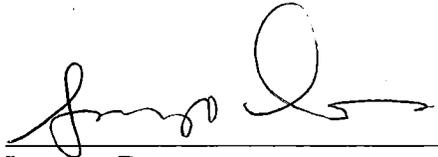
Statutes 1992, Chapter 1116 (AB 3521); Statutes 1999, Chapter 764 (AB 75)

Fiscal Years: 2000-2001, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008

El Camino 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 May 6, 2015 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 4/24/15

Claim Number: 14-0007-I-07

Matter: Integrated Waste Management

Claimant: El Camino Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

Socorro Aquino, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Marieta Delfin, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

susan.geanacou@dof.ca.gov

Ed Hanson, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

ed.hanson@dof.ca.gov

Jo Ann Higdon, *El Camino Community College District*

Administrative Services, 16007 Crenshaw Boulevard, Torrance, CA 90506-0002

Phone: (310) 660-3593

jhigdon@elcamino.edu

Cheryl Ide, Associate Finance Budget Analyst, *Department of Finance*
Education Systems Unit, 915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Cheryl.ide@dof.ca.gov

Jill Kanemasu, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*
Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0256
JLal@sco.ca.gov

Kathleen Lynch, *Department of Finance (A-15)*
915 L Street, Suite 1280, 17th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
kathleen.lynch@dof.ca.gov

Yazmin Meza, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Yazmin.meza@dof.ca.gov

Robert Miyashiro, *Education Mandated Cost Network*
1121 L Street, Suite 1060, Sacramento, CA 95814
Phone: (916) 446-7517
robertm@sscal.com

Jameel Naqvi, Analyst, *Legislative Analysts' Office*
Education Section, 925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8331
Jameel.naqvi@lao.ca.gov

Andy Nichols, *Nichols Consulting*
1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

Christian Osmena, *Department of Finance*
915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
christian.osmena@dof.ca.gov

Arthur Palkowitz, *Stutz Artiano Shinoff & Holtz*
2488 Historic Decatur Road, Suite 200, San Diego, CA 92106
Phone: (619) 232-3122
apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*
Claimant Representative
P.O. Box 340430, Sacramento, CA 95834-0430

Phone: (916) 419-7093
kpbsixten@aol.com

Sandra Reynolds, *Reynolds Consulting Group, Inc.*
P.O. Box 894059, Temecula, CA 92589
Phone: (951) 303-3034
sandrareynolds_30@msn.com

David Scribner, *Max8550*
2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670
Phone: (916) 852-8970
dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*
Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 323-5849
jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0254
DSpeciale@sco.ca.gov