



RECEIVED  
May 29, 2018  
Commission on  
State Mandates

BETTY T. YEE  
California State Controller

May 23, 2018

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

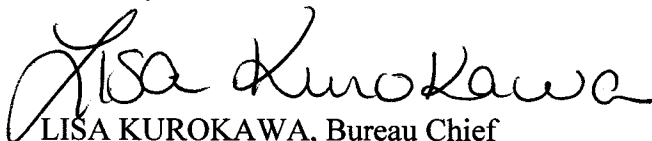
Re: **Draft Proposed Decision**  
Incorrect Reduction Claim  
*The Stull Act*, 14-9825-I-02  
Education Code Sections 44660-44665;  
Statutes of 1983, Chapter 498; Statutes of 1999, Chapter 4  
Fiscal Years: 2005-2006, 2006-2007, 2007-2008, and 2008-09  
Carlsbad Unified School District, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission on State Mandates' (Commission) draft proposed decision dated May 22, 2018, for the above incorrect reduction claim filed by Carlsbad Unified School District. We agree with the Commission's conclusion to support our reduction of costs claimed for fiscal years (FY) 2005-06 through FY 2008-09.

If you have any questions, please contact me by telephone at (916) 327-3138.

Sincerely,

  
LISA KUROKAWA, Bureau Chief  
Division of Audits

LK/kw

19132

## 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 29, 2018, I served the:

- **Controller's Comments on the Draft Proposed Decision filed May 29, 2018**

*The Stull Act*, 14-9825-I-02

Education Code Sections 44660-44665;

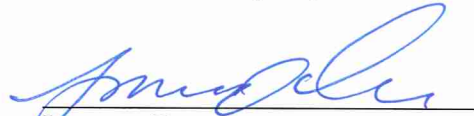
Statutes 1983, Chapter 498; Statutes 1999, Chapter 4

Fiscal Years: 2005-2006, 2006-2007, 2007-2008, and 2008-2009

Carlsbad Unified School 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 29, 2018 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:** 5/22/18

**Claim Number:** 14-9825-I-02

**Matter:** The Stull Act

**Claimant:** Carlsbad Unified School 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

**Lacey Baysinger**, *State Controller's Office*

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

Phone: (916) 324-0254

lbaysinger@sco.ca.gov

**Evelyn Calderon-Yee**, Bureau Chief, *State Controller's Office*

Local Government Programs and Services, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-5919

ECalderonYee@sco.ca.gov

**Anita Dagan**, Manager, Local Reimbursement Section, *State Controller's Office*

Local Government Programs and Services Division, Bureau of Payments, 3301 C Street, Suite 740, Sacramento, CA 95816

Phone: (916) 324-4112

Adagan@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

**Chris Ferguson, Department of Finance**

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

Phone: (916) 445-3274

Chris.Ferguson@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

**Heather Halsey, Executive Director, Commission on State Mandates**

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

heather.halsey@csm.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

**Matt Jones, Commission on State Mandates**

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

matt.jones@csm.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

**Dan Kaplan, Fiscal & Policy Analyst, Legislative Analyst's Office**

925 L Street, Suite 1000, Sacramento, CA 95814

Phone: (916) 319-8353

Dan.Kaplan@lao.ca.gov

**Christian Keiner, Dannis Woliver Kelly****Claimant Representative**

555 Capitol Mall, Suite 645, Sacramento, CA 95814

Phone: (916) 978-4040

ckeiner@dwkesq.com

**Lisa Kurokawa, Bureau Chief for Audits, State Controller's Office**

Compliance Audits Bureau, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 327-3138

lkurokawa@sco.ca.gov

**Jill Magee, Program Analyst, Commission on State Mandates**

980 9th Street, Suite 300, Sacramento, CA 95814

Phone: (916) 323-3562

Jill.Magee@csm.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

**Lourdes Morales**, Senior Fiscal and Policy Analyst, *Legal Analyst's Office*  
925 L Street, Sacramento, CA 95814  
Phone: (916) 319-8320  
Lourdes.Morales@LAO.CA.GOV

**Keith Nezaam**, *Department of Finance*  
915 L Street, 8th Floor, Sacramento, CA 95814  
Phone: (916) 445-8913  
Keith.Nezaam@dof.ca.gov

**Michelle Nguyen**, *Department of Finance*  
Education Unit, 915 L Street, Sacramento, CA 95814  
Phone: (916) 445-0328  
Michelle.Nguyen@dof.ca.gov

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

**Suzanne O'Connell**, Deputy Superintendent Administrative Services, *Carlsbad Unified School District*  
6225 El Camino Real, Carlsbad, CA 92009-1604  
Phone: (760) 331-5036  
soconnell@carlsbadusd.net

**Arthur Palkowitz**, *Artiano Shinoff*  
2488 Historic Decatur Road, Suite 200, San Diego, CA 92106  
Phone: (619) 232-3122  
apalkowitz@as7law.com

**Keith Petersen**, *SixTen & Associates*  
P.O. Box 340430, Sacramento, CA 95834-0430  
Phone: (916) 419-7093  
kbpsixten@aol.com

**Sandra Reynolds**, *Reynolds Consulting Group, Inc.*  
P.O. Box 894059, Temecula, CA 92589  
Phone: (951) 303-3034  
sandrareynolds\_30@msn.com

**Carla Shelton**, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
carla.shelton@csm.ca.gov

**Camille Shelton**, Chief Legal Counsel, *Commission on State Mandates*  
980 9th Street, Suite 300, Sacramento, CA 95814  
Phone: (916) 323-3562  
camille.shelton@csm.ca.gov

**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

**William Tunick**, Attorney, *Dannis Woliver Kelley*

275 Battery Street, Suite 1150, San Francisco, CA 94111

Phone: (415) 543-4111

wtunick@dwkesq.com

**Maritza Urquiza**, *Department of Finance*

Education Unit, 915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328

Maritza.Urquiza@dof.ca.gov