



April 2, 2019

Ms. Natalie Sidarous
State Controller's Office
Local Government Programs and
Services Division
3301 C Street, Suite 740
Sacramento, CA 95816

Ms. Jolene Tollenaar
MGT of America, LLC
2251 Harvard Street,
Suite 134
Sacramento, CA 95815

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: Statewide Cost Estimate

Cal Grant: Opt-Out Notice and Grade Point Average Submission, 16-TC-02
Education Code Section 69432.9(d), Statutes 2014, Chapter 679 (AB 2160); and
Education Code Sections 69432.9(c)(2) and (d)(1), Statutes 2016, Chapter 82 (AB 2908)
Fairfield-Suisun Unified School District, Claimant

Dear Ms. Sidarous and Ms. Tollenaar:

On March 22, 2019, the Commission on State Mandates adopted the Statewide Cost Estimate on the above-entitled matter.

Sincerely,

Heather Halsey
Executive Director

STATEWIDE COST ESTIMATE

\$349,023

(Estimated Annual Cost for Fiscal Year 2017-2018 and following is \$140,859)

Education Code Section 69432.9(d), Statutes 2014, Chapter 679 (AB 2160); and
Education Code Section 69432.9(c)(2) and (d)(1), Statutes 2016, Chapter 82 (AB 2908);

Cal Grant: Opt-Out Notice and Grade Point Average Submission¹

16-TC-02

The Commission on State Mandates (Commission) adopted this Statewide Cost Estimate on consent during a regularly scheduled hearing on March 22, 2019 as follows:

Member	Vote
Lee Adams, County Supervisor	Yes
Keely Bosler, Director of the Department of Finance, Chairperson	Yes
Mark Hariri, Representative of the State Treasurer	Yes
Jeannie Lee, Representative of the Director of the Office of Planning and Research	Yes
Sarah Olsen, Public Member	Yes
Carmen Ramirez, City Council Member	Yes
Yvette Stowers, Representative of the State Controller, Vice Chairperson	Yes

STAFF ANALYSIS

Background and Summary of the Mandate

On June 26, 2017, the Fairfield-Suisun Unified School District (claimant) filed the Test Claim alleging costs to implement the test claim statutes as follows: “Actual: \$13,099 FY 2015-16 and \$14,888 for FY 2016-17.”² The claimant further alleged: “The actual or estimated annual costs that will be incurred by the claimant to implement the mandate during the fiscal year immediately following the fiscal year for which the claim was filed: Estimated: \$15,186 FY 2017-18.”³

¹ Note that the underlying Test Claim was entitled “*Cal Grant: Grade Point Average and Graduation Certification, 16-TC-02*” but that the Parameters and Guidelines have been renamed consistent with the activities approved for reimbursement.

² Exhibit A, Test Claim Decision, pages 16-18.

³ Exhibit A, Test Claim Decision, pages 16-18.

The claimant also provided a statewide cost estimate (as required by Government Code 17553) of \$4,792,337 for 2016-2017 and \$4,915,860 for 2017-2018, based on an estimated unit cost for each of the alleged state-mandated activities multiplied by 484,169 pupils.⁴

On January 26, 2018, the Commission on State Mandates (Commission) adopted the Test Claim Decision,⁵ partially approving the Test Claim, finding that the test claim statutes impose a reimbursable state-mandated program on K-12 school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 to provide a written Cal Grant opt-out notice pursuant to Education Code section 69432.9(d) (Stats. 2014, ch. 679; Stats. 2016, ch. 82) and to electronically submit the grade point averages (GPAs) of all grade 12 pupils each academic year to the California Student Aid Commission (CSAC), except for pupils who opt out in accordance with section 69432.9(d), pursuant to Education Code section 69432.9(c)(2) (Stats. 2014, ch. 679). Specifically excluded from reimbursement, were the alleged activities “to develop an opt-out notice” because CSAC has developed an opt-out notice form, which is available on its website and “to calculate or certify GPAs” or “provide Social Security Numbers” to CSAC because the requirement to calculate GPAs is not new and providing Social Security Numbers is not mandated by the plain language of Education Code section 69432.9(c)(2).⁶

The Decision and Parameters and Guidelines⁷ were adopted on May 25, 2018.

Eligible claimants were required to file initial reimbursement claims with the State Controller’s Office (Controller) for costs incurred for fiscal year 2015-2016 and 2016-2017 by December 26, 2018. Late initial reimbursement claims may be filed until December 26, 2019. Annual reimbursement claims for fiscal year 2017-2018 must be filed with the Controller by February 15, 2019. Claims filed more than one year after the deadline will not be accepted, and late claims filed within one year of the deadline will incur a 10 percent late filing penalty not to exceed \$10,000.⁸

Eligible Claimants and Period of Reimbursement:

With the exception of community colleges, any “school district” as defined in Government Code section 17519 that incurs increased costs as a result of this mandate is eligible to claim reimbursement.

Government Code section 17557(e) states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The claimant filed the Test Claim on June 26, 2017, establishing eligibility for reimbursement for the 2015-2016 fiscal year, beginning July 1, 2015. However, Statutes 2016, chapter 82 became effective on January 1, 2017, establishing the period of reimbursement for the

⁴ Exhibit A, Test Claim Decision, page 18.

⁵ Exhibit A, Test Claim Decision.

⁶ Exhibit A, Test Claim Decision, pages 30 and 34; Exhibit B, Decision and Parameters and Guidelines, page 4; Exhibit B, Decision and Parameters and Guidelines, page 3.

⁷ Exhibit B, Decision and Parameters and Guidelines.

⁸ Government Code section 17568.

activity to provide a written opt-out notice by January 1 to all grade 11 pupils, beginning with the class of 2018, to begin January 1, 2017.

Reimbursable Activities

The Parameters and Guidelines authorize reimbursement, for each eligible claimant, limited to the claimant's increased costs for reimbursable activities identified below:

- A. Provide a written Cal Grant opt-out notice pursuant to Education Code section 69432.9(d) (Stats. 2014, ch. 679; Stats. 2016, ch. 82) as follows:
 1. Beginning July 1, 2015, provide written notice by October 15, 2015 and 2016, to all grade 12 pupils in the class of 2016 and class of 2017, which (1) states "the pupil will be deemed a Cal Grant applicant unless the pupil opts out within a period of time specified in the notice, which shall not be less than 30 days;" (2) identifies when the school will first send grade point averages to the California Student Aid Commission (CSAC); and (3) provides an opportunity for the pupil to opt out of being automatically deemed a Cal Grant applicant.
 2. Beginning January 1, 2017, provide written notice by January 1 to all grade 11 pupils, beginning with the class of 2018, which (1) states "the pupil will be deemed a Cal Grant applicant unless the pupil opts out within a period of time specified in the notice, which shall not be less than 30 days;" (2) identifies when the school will first send grade point averages to CSAC; and (3) provides an opportunity for the pupil to opt out of being automatically deemed a Cal Grant applicant.

Reimbursement is not required to develop an opt-out notice because CSAC has developed an opt-out notice form, which is available on its website.

- B. Beginning July 1, 2015, electronically submit to CSAC the GPAs for all grade 12 pupils each academic year to CSAC, except for pupils who opt out in accordance with section 69432.9(d), pursuant to Education Code section 69432.9(c)(2) (Stats. 2014, Ch. 679).

Beginning January 1, 2016, the GPAs shall be electronically submitted to CSAC on a "standardized form." (Stats. 2015, Ch. 637.)

Beginning January 1, 2017 the GPAs must be electronically submitted **by October 1 of each academic year**, except for pupils who opt out in accordance with section 69432.9(d). (Ed. Code, § 69432.9(c)(2), Stats. 2016, Ch. 82).

Reimbursement is not required to calculate or certify GPAs or provide SSNs to CSAC.

Activity A.1. ends effective October 15, 2016, and is replaced with activity A.2. effective January 1, 2017.⁹

⁹ Exhibit A, Test Claim Decision, page 24. Note that this results in these two activities overlapping for the 2016-2017 fiscal year only.

Offsetting Revenues and Reimbursements

The Parameters and Guidelines provide the following:

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

Grant funds received by school districts under the College Readiness Block Grant (Ed. Code, § 41580) must be identified by a school district as offsetting revenues on a reimbursement claim *if* the district uses the grant funds for this program.¹⁰

Statewide Cost Estimate

Commission staff reviewed the 93 reimbursement claims submitted by 47 school districts and data compiled by the Controller.¹¹ The unaudited reimbursement claims total \$158,952 for fiscal year 2015-2016 and \$190,071 for fiscal year 2016-2017 totaling \$349,023 for the initial reimbursement period.¹²

Assumptions

Based on the claims data, staff made the following assumptions and used the following methodology to develop the Statewide Cost Estimate for this program.

- *The annual amount claimed for reimbursement may increase and exceed this Statewide Cost Estimate.*

There are 76 high school districts and 344 unified school districts (i.e. K-12) in California: thus there are approximately 420 districts eligible to file claims.¹³ Of those, only 47 districts, about 11 percent of eligible school districts (i.e. districts with 11th and 12th graders), filed reimbursement claims for the initial reimbursement period: 47 for fiscal year 2015-2016 and 46 for fiscal year 2016-2017. If other eligible claimants file late or amended claims, the amount of reimbursement claims may exceed the Statewide Cost Estimate. Late initial claims may be filed until December 26, 2019. There may be several reasons that non-claiming districts did not file reimbursement claims, including but not limited to: districts did not incur costs of more than \$1,000 during fiscal year 2015-2016 or 2016-2017; districts with relatively low reimbursable costs after identifying offsetting revenues from grant funds received under the College Readiness Block Grant and used for this program may have determined that it was not cost-effective to participate in the reimbursement claim process.

¹⁰ Exhibit B, Decision and Parameters and Guidelines, page 11.

¹¹ Claims data reported as of January 14, 2019.

¹² Claims data reported as of January 14, 2019.

¹³ Not including continuation and special education districts, some of which may be subject to the mandate and eligible to claim.

- *The total amount for this program may be lower than the Statewide Cost Estimate based on the Controller’s audit findings.*

The Controller may conduct audits and reduce any claim it deems to be excessive or unreasonable. Therefore, costs may be lower than the Statewide Cost Estimate based on the audit findings.

- *The future annual costs for this program may increase or decrease proportionately with the growth or reduction in school enrollment as well as the cost of employee salaries or materials.*

The future annual costs of this program have direct correlation with the number of eligible pupils enrolled per district. This assumption is based on future enrollment which may increase or decrease the number of notices. However, based on enrollment data¹⁴ from the California Department of Education, statewide enrollment in grades 9 through 12 has remained virtually unchanged during school years 2014-2015 through 2017-2018. Rather, future annual costs are more likely to fluctuate based on the position or classification of the employee performing the reimbursable activities or an increase or decrease in the salaries of employees performing the reimbursable activities or in the cost of materials (envelopes, mailing costs, photocopies) per written notice.

- *The total amount of reimbursement for this program may vary depending on whether this program is added to the K-12 Mandate Block Grant program and the level of school district participation in the K-12 Mandate Block Grant Program.*

If this mandated program is added to the K-12 Mandate Block Grant **and** a school district voluntarily participates in the block grant program, then costs cannot be claimed through the state’s reimbursement process. A school district or county office of education that receives block grant funding is not eligible to submit claims to the Controller for reimbursement pursuant to Government Code section 17560 for any costs of any state mandates included in the statutes and executive orders identified in Government Code section 17581.6(e). The block grant allows school districts to receive a per pupil allocation to carry out reimbursable mandated activities. In 2017-2018, 95 percent of school districts and 95 percent of county offices of education participated in the block grant.¹⁵ As a result, the future annual costs of this program may be lower than the Statewide Cost Estimate.

- *The increase in costs claimed in fiscal year 2016-2017 will not be continuing going forward, because activity A.1. ended effective October 15, 2016.*

As discussed above, the activity to “provide written notice by October 15, 2015 and 2016, to all grade 12 pupils in the class of 2016 and class of 2017” ended on October 15, 2016 and the activity to “provide written notice by January 1 to all grade 11 pupils, beginning with the class of 2018” begins on January 1, 2017. As a result, there was overlap of these activities for fiscal year

¹⁴ Exhibit E, California Department of Education, Enrollment by Grade Comparison – *CalEdFacts*, <https://www.cde.ca.gov/ds/sd/cb/cefenrollmentcomp.asp>, accessed on January 23, 2019.

¹⁵ Exhibit E, Legislative Analyst’s Office *2017-18 Budget: Proposition 98 Education Analysis*, February 9, 2017, page 44.

2016-2017 only. However, for 2017-2018 and forward the notice will only be sent to 11th grade pupils.

Methodology

The Statewide Cost Estimate for the initial claiming period of fiscal year 2015-2016 and 2016-2017 was developed by totaling the 93 unaudited reimbursement claims submitted with the Controller. The ongoing annual cost estimate totals the costs of activities A.2. and B. and the indirect costs claimed from the 2016-2017 reimbursement claims only.

Following is a breakdown of actual costs claimed per fiscal year in the initial reimbursement period:

Table A

Reimbursement Period	Number of Initial Claims Filed	Cost
Fiscal Year 2015-2016	47	\$158,952
Fiscal Year 2016-2017	46	\$190,071
TOTAL	93	\$349,023

The actual claims data indicate that about 11percent (47 districts in one year and 46 districts the next) of eligible school districts (approximately 420 high school and unified school districts) filed reimbursement claims for the initial claiming period. With very few and minor exceptions, the same districts filed claims for both fiscal years 2015-2016 and 2016-2017, are among the smaller to medium districts in the state, and no very large districts filed reimbursement claims. Interestingly, though approximately 11 percent of the eligible districts filed claims, and the total 11th and 12th grade pupil population of the eligible districts that filed claims was 53,594 and 55,812, respectively which is approximately 11 percent of the statewide 11th and 12th grade populations. See Table B below:

Table B

Fiscal Year	Number of Initial Claims Filed	Activity A.1 Provide Written Notice	Activity A.2 Provide Written Notice	Activity B Submit GPAs	Indirect Costs	Total
2015-2016	47	\$46,889	Not yet required	103,469	\$8,594	\$158,952
2016-2017	46	\$49,212	\$46,962	\$84,266	\$9,631	\$190,071
Est. 2017-2018	46	No longer required.	\$46,962	\$84,266	\$9,631	\$140,859

Accordingly, assuming that only 46 school districts file claims for fiscal year 2017-2018, as was true for 2016-2017, the estimated cost will be approximately the same as it was for ongoing Activity A.2 and Activity B. in 2016-2017 plus indirect costs which totals \$140,859. This represents a slight reduction in costs (per district and per pupil) from the prior year (2015-2016) which is likely due to the greater ease in submitting electronic GPAs as the program has evolved and the fact that the notice is now only required to be provided to 11th grade pupils and the program has now been fully implemented.

It is also noteworthy, though, that several of the districts did not claim for all three reimbursable activities in 2016-2017 and more so that several failed to claim for A.2 and B. for that year. It is unclear whether those districts failed to perform the activities as required by law, misclaimed all costs under A.1, or did not adequately document costs for some of the activities to allow for proper claiming of those specific activities. In fact, only 21 of the 46 districts that filed claims for 2016-2017 claimed for both activities A.2 and B. for that year (both of which were mandated) and 20 of those claimed indirect costs. One of the lowest costs per pupil was claimed by Vista Unified School district, which claimed only \$0.12 per 11th grade pupil to provide the notice under A.2 and \$.37 per 12th grade pupil to submit the pupil's GPA under activity B. and an average of \$.01 per pupil in indirect costs to perform those activities. On the other hand, some of the highest costs per pupil, per activity was for La Honda-Pescadero Unified School District (a very small district with only 25 11th graders and 31 12th graders) with costs of \$19.72 per 11th grade pupil for activity A.2 and \$29.58 per 12th grade pupil for activity B., plus an average of \$2.77 per pupil in indirect costs. This variability in claiming and in costs per pupil per activity demonstrates a couple of things. First, the data being relied upon for this estimate is not very good for supporting assumptions about future costs. Second, costs may vary per district per pupil for a variety of reasons including the size of the school, level of employee available to perform the mandated activities, whether and when the school has automated its processes, among other factors. Also, as discussed above, the State's liability could vary dramatically dependent upon how many and which districts file claims and any reductions made by the Controller in the auditing process.

However, based on the average cost per pupil for the 20 districts that claimed for the ongoing activities A.2 (\$1.39 per 11th grade pupil) and B. (\$2.83 per 12th grade pupil) plus indirect costs (average of \$1.47 per 11th and 12th grade pupil), if every eligible district filed a claim for the costs of the 475,696 11th grade public school pupils ($475,696 \times \$1.39 = \$661,217.44$) and 489,221 12th grade public school pupils ($489,221 \times \$2.83 = \$1,384,495.40$) plus indirect costs of \$1.47 per each of these 964,917 pupils for which these activities are performed ($\$964,917 \times 1.47 = 1,418,427.90$) statewide costs could potentially increase to \$3,464,140.70, annually. This is an unlikely scenario since the larger school districts often (but not always) have a lower per pupil cost and the largest school districts in the state have not filed reimbursement claims for this program.

Draft Proposed Statewide Cost Estimate

On February 13, 2019, Commission staff issued the Draft Proposed Statewide Cost Estimate.¹⁶ The State Controller's Office filed comments on the Draft Proposed Statewide Cost Estimate on February 15, 2019 recommending no changes.¹⁷ The claimant did not file comments on the Draft Proposed Statewide Cost Estimate.

Conclusion

On March 22, 2019, the Commission adopted this Statewide Cost Estimate of \$349,023 for the initial reimbursement period of fiscal years 2015-2016 and 2016-2017 and the estimated cost for fiscal year 2017-2018 and following of \$140,859.

¹⁶ Exhibit C, Draft Proposed Statewide Cost Estimate.

¹⁷ Exhibit D, State Controller's Comments on the Draft Proposed Statewide Cost Estimate.

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.

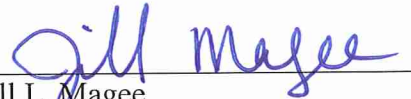
On April 2, 2019, I served the:

- **Statewide Cost Estimate adopted March 22, 2019**

Cal Grant: Opt-Out Notice and Grade Point Average Submission, 16-TC-02
Education Code Section 69432.9(d), Statutes 2014, Chapter 679 (AB 2160); and
Education Code Sections 69432.9(c)(2) and (d)(1), Statutes 2016, Chapter 82 (AB 2908)
Fairfield-Suisun 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 April 2, 2019 at Sacramento, California.



Jill L. Magee
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/22/19

Claim Number: 16-TC-02

Matter: Cal Grant: Opt-Out Notice and Grade Point Average Submission (Test Claim title
Cal Grant: Grade Point Average and Graduation Certification)

Claimant: Fairfield-Suisun 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.)

Edmundo Aguilar, Chief Counsel, *Department of Education*
1430 N Street, Sacramento, CA 95814-5901
Phone: (916) 319-0860
EAguilar@cde.ca.gov

Amber Alexander, *Department of Finance*
915 L Street, Sacramento, Ca
Phone: (916) 445-0328
Amber.Alexander@dof.ca.gov

Michael Ambrose, Acting General Counsel, CSBA Director, *California School Boards Association*
3251 Beacon Boulevard, West Sacramento, CA 95691
Phone: (916) 669-3270
mambrose@csba.org

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

Harmeet Barkschat, *Mandate Resource Services, LLC*
5325 Elkhorn Blvd. #307, Sacramento, CA 95842
Phone: (916) 727-1350
harmeet@calsdrc.com

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

Mike Brown, *School Innovations & Advocacy*
5200 Golden Foothill Parkway, El Dorado Hills, CA 95762
Phone: (916) 669-5116
mikeb@sia-us.com

J. Bradley Burgess, *MGT of America*
895 La Sierra Drive, Sacramento, CA 95864
Phone: (916)595-2646
Bburgess@mgtamer.com

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

Gwendolyn Carlos, *State Controller's Office*
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 323-0706
gcarlos@sco.ca.gov

Carolyn Chu, Senior Fiscal and Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8326
Carolyn.Chu@lao.ca.gov

Kris Corey, Superintendent, *Fairfield Suisun Unified School District*
Claimant Contact
2490 Hilborn Road, Fairfield, CA 94534
Phone: (707) 399-5009
KrisC@fsusd.org

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

Andra Donovan, *San Diego Unified School District*
Legal Services Office, 4100 Normal Street, Room 2148, , San Diego, CA 92103
Phone: (619) 725-5630
adonovan@sandi.net

Virginia Jo Dunlap, Interim Executive Director and General Counsel, *California Student Aid*
Commission
PO Box 419026, Rancho Cordova, CA 95741-9026
Phone: (916) 464-8271
jo.dunlap@csac.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

Lorena Jung, *San Jose Unified School District*
855 Lenzen Avenue, San Jose, CA 95126
Phone: (408) 535-6000
ljung@sjusd.org

Doug Kimberly, Superintendent, *Lake Elsinore Unified School District*
545 Chaney Street, Lake Elsinore, CA 92530
Phone: (951) 253-7000
Doug.Kimberly@leusd.k12.ca.us

Jennifer Kuhn, Deputy, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8332
Jennifer.kuhn@lao.ca.gov

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

Amy Li, Fiscal & Policy Analyst, *Legislative Analysts' Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8358
Amy.Li@lao.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

Michelle Mendoza, *MAXIMUS*
17310 Red Hill Avenue, Suite 340, Irvine, CA 95403
Phone: (949) 440-0845
michellemendoza@maximus.com

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

Meredith Miller, Director of SB90 Services, *MAXIMUS*
3130 Kilgore Road, Suite 400, Rancho Cordova, CA 95670

Phone: (972) 490-9990
meredithcmiller@maximus.com

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, *Legislative Analyst's Office*
925 L Street, Suite 1000, 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

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
kpbsixten@aol.com

Mark Rewolinski, *MAXIMUS*
808 Moorefield Park Drive, Suite 205, Richmond, VA 23236
Phone: (949) 440-0845
markrewolinski@maximus.com

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

Pranati Saxena, Associate Governmental Program Analyst, *Commission on State Mandates*
980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
Pranati.Saxena@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

Carla Shelton, *Commission on State Mandates*

980 9th Street, Suite 300, Sacramento, CA 95814
Phone: (916) 323-3562
carla.shelton@csm.ca.gov

Steve Shields, *Shields Consulting Group, Inc.*
1536 36th Street, Sacramento, CA 95816
Phone: (916) 454-7310
steve@shieldscg.com

Natalie Sidarous, Chief, *State Controller's Office*
Local Government Programs and Services Division, 3301 C Street, Suite 740, Sacramento, CA 95816
Phone: 916-445-8717
NSidarous@sco.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

Joe Stephenshaw, Director, *Senate Budget & Fiscal Review Committee*
California State Senate, State Capitol Room 5019, Sacramento, CA 95814
Phone: (916) 651-4103
Joe.Stephenshaw@sen.ca.gov

Amy Tang-Paterno, Educational Fiscal Services Consultant, *California Department of Education*
Government Affairs, 1430 N Street, Suite 5602, Sacramento, CA 95814
Phone: (916) 322-6630
ATangPaterno@cde.ca.gov

Jolene Tollenaar, *MGT of America*
Claimant Representative
2251 Harvard Street, Suite 134, Sacramento, CA 95815
Phone: (916) 243-8913
jolenetollenaar@gmail.com

Brian Uhler, Principal Fiscal & Policy Analyst, *Legislative Analyst's Office*
925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8328
Brian.Uhler@LAO.CA.GOV

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

Marichi Valle, *San Jose Unified School District*
855 Lenzen Avenue, San Jose, CA 95126
Phone: (408) 535-6141
mvalle@sjusd.org